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## **Orange County Public Schools Innovation in the Procurement Process**

**Title: Procurement Card Auditing and Compliance**

**Submitted by: David Wheeler, NIGP-CPP, CPPO, CPPB**

**Senior Director, Procurement Services**

OCPS is the ninth largest school district in the United States and fourth in Florida with approximately 215,000 students, 25,000 employees, and over 203 schools and facilities. Managing a procurement card program can be challenging to ensure that cardholders and supervisors are following program guidelines by:

1. ensuring receipts are attached to all transactions
2. transactions are reviewed for appropriateness
3. tax is not being paid as a tax-exempt agency
4. supervisor signoff on transactions

OCPS has over 1,300 credit cards issued to school bookkeepers, department secretaries, and other staff as necessary to facilitate the purchase of low-dollar purchases and business-related travel expenses, it is therefore imperative that the Procurement Services Department implements strong controls to maintain the integrity of the program. Strong controls however can be time-consuming so we looked into ways to utilize technology to facilitate an expeditious review.

In the summer of 2023, the OCPS Procurement Services Department implemented a system that allows for a much more automated approach to documentation and notification of violations of the district's procurement card program mentioned above. A key requirement is that all transactions have a receipt attached in the district's procurement card system, Bank of America Works. Through the exporting of a report from Works into Microsoft Excel, the district's Procurement Card Administrator then uploads this Microsoft Excel document into Smartsheet by simply dropping the entire file onto one row in Smartsheet which then populates all of the transactions into a sheet. One of the columns on the report indicates if there is a receipt attached or not. This is shown in **Figure 1** below. When the report is imported into Smartsheet, an automation is triggered if it is detected there is no receipt attached (the receipt field will be blank if no receipt is attached) that generates a violation notice to the cardholder advising them of the violation through DocuSign. This is sent to their email address which is included in the file import into Smartsheet shown in **Figure 2**. The violation document includes details of the transaction, a brief description of the violation, and a field where the cardholder can enter a statement explaining why no receipt was attached. An example of a completed violation is included at the end of this document. The violation format looks the same regardless of the reason it is being issued.

Receipt Status
Y
Y
Y

Figure 1

CH Email
9108@ocps.net
129304@ocps.net
119439@ocps.net

Figure 2

The solution also sends a notification if there is tax on a transaction – the file exported from Bank of America Works into Smartsheet includes a column that indicates if there was tax on the transaction shown in **Figure 3**. The automation is configured so that if there is any value in that column it sends a notification of violation along with the details of the transaction. Again, the cardholder can enter an explanation in the DocuSign document.

Item Tax
0
6.22
27.12
0
0
0
0
25.91

Figure 3

The Procurement Card Administrator also conducts monthly random audits of transactions to determine if the purchases are appropriate. This is achieved using the same Smartsheet import from Bank of America Works. The Administrator can select from a dropdown menu, shown in **Figure 4**, for items that are violations of program rules or procedures for things such as split transactions to avoid program controls, items of personal nature, or other items that violate the Procurement Card Program rules, and then a violation is issued. The Administrator also selects from a list of actions being taken as shown in **Figure 5**.

Violation Details	Actions	Item Tax
		0
		0
<input type="checkbox"/> Select All		
<input type="checkbox"/> Failure to upload receipts, invoices, or other documentation in Works.		
<input type="checkbox"/> Failure to complete the monthly approvals of purchases.		
<input type="checkbox"/> Failure to attach receipts or supporting documentation to the transaction.		
<input type="checkbox"/> Multiple purchases to a single vendor that exceed \$999.00 in aggregate.		
<input type="checkbox"/> Purchase of prohibited item(s).		
<input type="checkbox"/> Failure to prevent sales tax to be charged on purchase.		
<input type="checkbox"/> Failure to allocate funds from 4510999999 to the appropriate cost center.		

Figure 4

The final area where a violation is issued automatically is when a manager has not signed off on a transaction by the end of the billing cycle. If there is no indicator of manager sign-off, the violation is issued to the manager directly, not the cardholder, since it is the manager's responsibility according to the Procurement Card Program procedures. Like other violations, the manager can enter explanations as to why the transaction was not approved within the timelines outlined in the program procedures.

When any violation is issued, the status of the DocuSign is synced to the violation in Smartsheet as shown in the status column in **Figure 6**. A reminder is sent every two days to the person the violation was issued to until action is taken on the document. The explanation entered on the DocuSign also syncs back to the sheet for easy review of the Procurement Card Administrator as shown in **Figure 7**.

Status	Date Issued
<a href="#">fx</a>	<a href="#">🔒</a>
<a href="#">Declined</a>	08/08/23
<a href="#">Completec</a>	08/08/23
<a href="#">Voided</a>	08/08/23

Figure 6

Actions
Item Tax

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This memo serves as a documented warning. Co  
The card has been suspended for a period of 30  
The card has been revoked.

Figure 5

**Explanation**

The receipt was attached, and the transaction was allocated correctly. The tax was paid because Hilton would not waive taxes due to a no-show (late cancelation).

The receipt was attached, as I have stated, there has to be a glitch in the system.

"Transactions allocated and receipt attached on time. Approver did not approve prior to FY23 end date and time of 06/20/23/3PM."

Figure 7



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## Procurement Card Program Violation

This memo serves as notice of a violation in accordance with the District's procurement card program procedures or Management Directive A-13.

**From:** Ledgie Santiago, *Procurement Card Administrator, Procurement & Contracting*

**Issued on:** 01/31/24

**Manager Name:** Jason Jimenez

Purchase Information	
<b>Cardholder Name</b>	LISETTE REYES
<b>Card Last 4 Digits</b>	8977
<b>Purchase Date</b>	12/14/23
<b>Amount</b>	\$17.19
<b>Vendor Name</b>	WAL-MART #0890
<b>Transaction Number</b>	TXN40419845

Violation Information	
<b>Violation Details</b>	Failure to complete the monthly approvals of purchases within the required timeframe.
<b>Actions Taken</b>	This memo serves as a documented warning. Continual violations will result in a suspension or revocation of your procurement card.

Should you have any questions regarding this notice, please contact me at Cisco extension 200-2414

*You may provide an explanation regarding the violation below:*

Your signature Acknowledges receipt of this notice only:

DocuSigned by:

*Jason Jimenez*

2/16/2024

6F29346EB5BF46C...

cc: Principal/Supervisor