



Higher Education Procurement Card Performance Audit for Fiscal Year 2018

Why This Performance Audit? We received a hotline complaint related to Procurement Card (PCard) use for purchases and travel at State Higher Ed institutions. We conducted a performance audit to evaluate the effectiveness of internal controls over purchasing card transactions.

A summary of our test areas and findings are below:

Internal Control Analysis and Testing	Delaware Technical Community College	Delaware State University	University of Delaware
Creation of new cardholder accounts and issuance of new Pcards	No exceptions were noted	Pending*	Declined*
Termination of cardholder accounts and return of Pcards	No exceptions were noted	Pending*	Declined*
Tracking and review of cardholder accounts, and Pcard transaction procedures from the purchase of goods and services through the monthly Pcard account reconciliations	No exceptions were noted	Pending*	Declined*
Dispute resolution and fraudulent transaction resolution	No exceptions were noted	Pending*	Declined*
Pcard coding	No exceptions were noted	Pending*	Declined*
Transaction Testing	Delaware Technical Community College	Delaware State University	University of Delaware
Review of Support Documentation	No exceptions were noted	Pending*	Declined*
Comparison of employee personnel records to employee cardholder activity listing	No exceptions were noted	Pending*	Declined*
Recommendations	Delaware Technical Community College	Delaware State University	University of Delaware
	None	Pending*	Declined*

Pending Audit* Additional procedures are in progress.

Declined* The University declined to participate in our audit.

The Higher Education Procurement Card Performance Audit for Fiscal Year 2018 can be found on our website: [click here](#).

Please do not reply to this email. For any questions regarding the attached report, please contact Kathleen McGuinness, State Auditor, at 302-739-5055 or Kathleen.Mcguinness@delaware.gov