

Review of Department Purchase Card Use

Division of Administrative Services

Report: A-2021DEP-005

Office of Inspector General

Internal Audit Section

Florida Department of Environmental Protection

March 10, 2021

3900 Commonwealth Boulevard, MS 40
Tallahassee, Florida 32399-3000

<https://floridadep.gov/>





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Division of Administrative Services



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The Office of Inspector General (OIG) conducted a review of Department Purchase Card (PCard) Use. This review was initiated as a result of the Fiscal Year (FY) 2020-2021 Annual Audit Plan.

Scope and Objectives

The scope of this review included PCard activities and payments beginning July 1, 2019.

The objectives were to:

- determine whether Department PCards are being used in compliance with Chapter 60A-1.002, Florida Administrative Code (F.A.C.), DEP Directive 300, and the Department's Procurement and PCard Training Guides
- evaluate administration, controls, and oversight of PCard activities

Methodology

This review was conducted under the authority of Section 20.055, F.S., and in accordance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. Our procedures included review of authoritative documents, PCard records, and interviews with Division of Administrative Services (Division) management, PCard holders, and program management.

Background

Chapter 60A-1.002, F.A.C. outlines Department requirements for the purchase of commodities or contractual services. Department Directive DEP 300¹ and the Department Procurement Guide outlines requirements for purchasing and procurement of commodities and services. The Department allows for the use of PCards for purchases related to Department

¹ Directive DEP 300 was replaced on October 1, 2020 with Administrative Policy ADM 300 for Purchasing and Procurement of Commodities and Services/Contract and Grant Administration.

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needs. The Department has adopted the Department of Financial Services' (DFS) and Department of Management Services (DMS) contracted PCard Works system with Bank of America (BOA). This contract allows the PCard program to be administered through a web-based application. The Department began using Works for PCard activities in February 2019. Prior to February 2019, most PCard holders had a single transaction limit of \$2,500. Upon transitioning to the PCard Works program, this limit was increased to \$5,000.

During FY 2019-2020, there were 2,112 active cards accounting for 50,755 transactions totaling \$13,847,237.82. These transactions were as follows.

Division/District/Office	Active PCards	Transactions	Amount
Administrative Services	18	826	\$199,906.76
Air Resource Management	52	380	\$96,351.03
Resilience and Coastal Protection	157	3,712	\$1,032,197.29
Central District	64	216	\$53,534.34
Environmental Assessment and Restoration	131	1,454	\$330,230.09
Ecosystem Projects	19	81	\$13,169.30
Emergency Response	3	116	\$44,981.47
Environmental Law Enforcement	19	72	\$23,401.53
Florida Geological Survey	26	276	\$76,032.69
General Counsel	29	188	\$28,659.09
Inspector General	13	74	\$10,061.42
Northeast District	76	289	\$69,532.16
Northwest District	73	315	\$65,305.88
Technology and Information Services	24	242	\$37,003.20
Recreation and Parks	904	37,654	\$10,752,037.86
Secretary	34	873	\$193,443.60
South District	59	287	\$61,155.53
Southeast District	46	184	\$29,125.23
Southwest District	61	223	\$45,489.58
State Lands	80	1,208	\$272,165.02
Waste Management	83	644	\$131,301.80
Water Resource Management	114	1,213	\$251,934.62
Water Policy and Ecosystems Restoration	5	46	\$4,536.34
Water Restoration Assistance	22	182	\$25,681.99
Totals	2,112	50,755	\$13,847,237.82

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Results

We reviewed a sample of 67 transactions from 51 PCard accounts for compliance with Chapter 60A-1.002, F.A.C, as well as the Department’s Procurement and PCard Training Guides. The sampled transactions represented purchases by Division/District/Office as follows.

Division/District/Office	Transactions Reviewed	Amount Reviewed
Administrative Services	2	\$12,535.65
Air Resource Management	1	\$896.08
Resilience and Coastal Protection	10	\$19,790.50
Central District	1	\$106.49
Environmental Assessment and Restoration	1	\$3,353.95
Emergency Response	1	\$2,217.62
General Counsel	1	\$99.00
Northeast District	1	\$719.15
Northwest District	1	\$410.80
Technology and Information Services	1	\$295.60
Recreation and Parks	40	\$132,610.78
Secretary	1	\$3,000.00
South District	1	\$81.00
Southeast District	1	\$175.00
Southwest District	1	\$299.70
State Lands	1	\$174.97
Water Resource Management	1	\$2,100.00
Water Restoration Assistance	1	\$3,570.96
Total	67	\$182,437.25

The following summaries outline the results of our review.

PCard Training and Use

To become a Cardholder, an employee’s Division/District Director must authorize a PCard request. The employee must complete PCard Training, read the PCard Works User Guide, and sign the Cardholder Profile and Agreement forms. According to the Department Procurement Guide, *PCards may be used only by those who have been through the required Department training and who have been issued a card.* Section 1 of the Department’s PCard Training states, *The division/district director of the employee must authorize the request for issuance of a purchasing card. The Agency Purchasing Card Program Administrator (PCPA)*

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reviews the information submitted on the Cardholder Profile form (DEP 55-301) prior to beginning the process of obtaining a card. The Cardholder must complete the online purchasing card training and sign a Cardholder agreement. According to Section 2.2 of the Department's PCard Training, the PCPA has responsibility to *coordinate training and confirm Cardholder's understanding of the purchasing card program.* The Cardholder Profile form must be signed by the employee, supervisor, and Director or designee. The form includes a PCard Administrator section for use by the PCPA. This section includes the PCPA's confirmation for training dates and signed Cardholder Agreements. We verified that all 51 Cardholders included in our sample signed the Cardholder Profile form acknowledging completion of the required training and Agreement for use of the PCard. Each Cardholder Profile form had also been signed by the supervisor and Director or designee. However, six did not include the PCPA's signature confirming Cardholder training and signed Agreement dates.

PCard Transactions

Section 1.14 of the PCard Training states, *Receipts must contain sufficient details, including but not necessarily limited to a description of the goods or services acquired, number of units, cost per unit and services provided. The combination of several documents to provide the description, number of units and cost per unit may be used (i.e., quote sheets, packing slips, web page screen prints, cash register receipts, charge slips).* The receipt must also indicate a zero balance or that payment has been received. Of the 67 transactions reviewed, we verified that 65 contained receipts with the required documentation. Of the two transactions that were not complete, one did not have a receipt with the itemization listed and one did not provide a zero-

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balance receipt. When discussed with the Cardholders, the vendors did not provide receipts with the required documentation.

According to Section 1.17 of the PCard Training, *Purchases made with the Purchasing Card are exempt from sales and use taxes.* If a vendor refuses the tax exemption the PCard Training states, *the vendor's refusal should be documented and included with the Cardholder's reconciliation package.* Of the 67 transactions included in our sample, taxes were excluded for 65. One of the two transactions that included taxes included documentation of the vendor's refusal of the tax exemption. The other transaction was refunded to the Department by the vendor and replaced with a corrected transaction excluding tax.

According to the Departments Procurement Guide, *Proof of Insurance coverage is required for any service (labor) performed for the Department.* Of the sampled transactions, 19 were for labor services. All 19 included documentation of insurance coverage as required.

According to Chapter 60A-1.002(3) F.A.C., *purchases of \$2,500 or greater may be made using written quotations, written records of telephone quotations, or informal bids to be opened upon receipt, whenever practical. If the agency receives verbal quotations, the name and address of each respondent and the amount quoted shall be a part of the written documentation. If the agency receives less than two quotations, it must include a statement as to why additional quotes were not received. If the agency determines that commodities or contractual services are available only from a single source, or that conditions warrant negotiation on the best terms and conditions, the agency may proceed with the procurement. The agency shall document the conditions and circumstances used to determine the procurement method.* Of the 67 transactions included in our sample, 42 were for amounts of \$2,500 or greater. Of these, the Cardholders for

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11 did not have documentation demonstrating they had obtained two or more quotes, nor did they maintain documentation of the circumstances indicating availability from a single source or the negotiated best terms and conditions.

According to Chapter 60A-1.002(5), F.A.C., *When determining the amount or amounts of purchases for the purpose of applying the threshold categories, [established under Chapter 60A-1.002(2)-(4)] agencies shall follow the definitions and classes and groups of commodities or contractual services established by the Department. A purchasing office shall not divide its purchases or its purchasing operations to circumvent these requirements.* Of the 67 transactions, nine represented two instances of multiple purchases on the same day by the same Cardholder to the same vendor, collectively exceeding \$2,500.

Management Oversight of PCards

Per Paragraph 1.10 of the Department's PCard Training, the Department has ten calendar days to process charges once they appear in Florida Accounting Information Resource (FLAIR)². Once a charge is posted, the Cardholder has two working days to process the charge. The Reviewer³ has two working days to approve the charge. The Payer⁴ has two working days to approve the charge for payment. Of the 67 transactions included in our sample, 20 were not processed within ten calendar days as outlined in the Department's PCard Training. We also noted several instances where the Cardholder, Reviewer, and Payer had not processed transactions within two working days.

² FLAIR is an accounting system used by the State of Florida

³ According to the Department's P-Card Training, the Reviewer is a Department employee responsible for verifying the purchase made by the Cardholder in FLAIR.

⁴ According to the Department's P-Card Training, the Disbursement Management Unit in the Bureau of Finance and Accounting is the Payer for all Department purchases.

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Per the Works End User Manual, *Each Accountholder will log in to Works to review transactions, assign general ledger values, upload receipts and supporting documentation, and sign off on a transaction to forward it to the Approver's queue for additional review. If the account is assigned a Secondary Accountholder, that accountholder will process the transaction as the primary Accountholder. Once the transaction has been moved to the Approver, the Approver will review the transaction, verify or edit the appropriate general ledger values, and verify the correct/required receipts and supporting documentation are attached. The Approver will sign off on a transaction to place it in the Accountant's queue for review. The Accountant will review the transaction, verify or modify the general ledger values, and verify the documentation. The Accountant will close and batch the transaction for payment.* Object codes for the commodities or services purchased are part of each transaction's general ledger value. Of the reviewed 67 transactions included in our sample, 11 included incorrect object codes.

Conclusion

Based on our review, Department PCards are generally being used in compliance with Chapter 60A-1.002, F.A.C., DEP Directive 300, and the Department's Procurement and PCard Training with some exceptions. We noted weaknesses in the areas of PCard administration, procurement requirements, and management oversight of transactions.

Findings and Recommendations

Finding 1: PCard Administration

According to the Department Procurement Guide, *PCards may be used only by those who have been through the required Department training and who have been issued a card.* Section 1 of the Department's PCard Training states, *The division/district director of the employee must*

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authorize the request for issuance of a purchasing card. The Agency Purchasing Card Program Administrator (PCPA) reviews the information submitted on the Cardholder Profile form (DEP 55-301) prior to beginning the process of obtaining a card. The Cardholder must complete the online purchasing card training and sign a Cardholder agreement. According to Section 2.2 of the Department's PCard Training, the PCPA has responsibility to coordinate training and confirm Cardholder's understanding of the purchasing card program. The Cardholder Profile form signed by the employee, supervisor, and Director or designee includes a PCard Administrator section for the use by the PCPA. This section includes the PCPA's confirmation for training dates and signed Cardholder Agreements. Of the 51 Cardholder Profile forms included in our sample, six did not include the PCPA's signature confirming Cardholder training and signed Agreement dates. According to the Division's Accounting Manager, this section had not been used recently. The Division was reviewing the need for the PCard Administrator section information on the form.

Recommendation:

We recommend the Division address the PCPA's lack of documented confirmation of Cardholder training and completed Agreements. Documentation of this confirmation on the Cardholder Profile form demonstrates that the PCPA has ensured that the Cardholder has completed the required training and obtained necessary approvals prior to receiving a PCard.

Finding 2: Procurement Requirements

According to Chapter 60A-1.002(3) F.A.C., purchases of \$2,500 or *greater may be made using written quotations, written records of telephone quotations, or informal bids to be opened upon receipt, whenever practical. If the agency receives verbal quotations, the name and address*

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of each respondent and the amount quoted shall be a part of the written documentation. If the agency receives less than two quotations, it must include a statement as to why additional quotes were not received. If the agency determines that commodities or contractual services are available only from a single source, or that conditions warrant negotiation on the best terms and conditions, the agency may proceed with the procurement. The agency shall document the conditions and circumstances used to determine the procurement method. Of the 67 transactions included in our sample, 42 were for amounts of \$2,500 or greater. According to the Division's Accounting Manager, Cardholders are not required to include documentation of multiple quotes or single source justification in the PCard Works system. However, this documentation must be maintained by the Cardholder. Of the 42 transactions with amounts of \$2,500 or greater, the Cardholders for 11 (26%) did not have documentation demonstrating they had obtained two or more quotes.

According to the Department Procurement Guide⁵, for single source purchases *for a commodity or contractual service under \$35,000, the requester is responsible for submitting a Purchase requisition and attaching an Emergency/Single Source/Contract Exception Procurement Form (DEP 55-201) setting forth the description of the commodity or contractual service, the purpose, need and reasons why the commodity or contractual service is the only one that will produce the desired results.* Of the 11 transactions without documentation of the Cardholder obtaining two or more quotes, none were supported by a completed Emergency/Single Source/Contract exception Procurement Form or any other documented justification for the procurement method.

⁵ The Procurement Guide currently in effect was last revised April 2016.

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At the time of our review, the Division was in the process of updating the Procurement Guide. In addition, the Emergency/Single Source/Contract exception Procurement Form is no longer available on the Division's Form list. Based on discussions and email correspondence from staff in the Division's Bureau of General Services (BGS), the form is no longer required for Purchase Orders issued through MyFloridaMarketPlace (MFMP)⁶. For MFMP purchases, BGS staff have been directing Department staff to add a comment for single source justification in MFMP Purchase Order comment field. Based on our discussions, Cardholders for the 11 transactions were unaware that either two quotes or documented justification for the procurement method was required for PCard purchases of \$2,500 or more.

The PCard transaction limit for most Cardholders was increased from \$2,500 to \$5,000 in February 2019. Since this time, Cardholders have had the increased ability to make purchases at amounts that require documented adherence with requirements under Chapter 60A-1.002(3) F.A.C. However, the Department has not required support for this adherence to be included with documentation submitted for PCard transactions in the Works system. Without clear guidance and required documentation of necessary quotes or procurement justification in the absence of quotes, there is increased risk of Department purchase activity which is not in compliance with Chapter 60A-1.002(3) F.A.C.

Recommendation:

We recommend the Division finalize updates to the Department's Procurement Guide and ensure clear direction is given to Cardholders regarding procurement requirements for purchases of \$2,500 or more. This includes documentation of at least two quotes. If two quotes

⁶ MFMP is the online procurement processing system for the State of Florida.

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cannot be obtained, the Cardholder should document the procurement activity through either completion of the Emergency/Single Source/Contract Exception Procurement Form (DEP 55-201) or in a manner which justifies the procurement method in accordance with Chapter 60A-1.002(3), F.A.C. For increased accountability and consistency with the Department's procurement requirements for purchases of \$2,500 or more through MFMP, the Division should consider increasing the Department's PCard documentation requirements to include documented quotes or justification of the procurement method in the submission of transaction documentation in the PCard Works system.

Finding 3: Management Oversight of PCard Transactions

Processing Timeframes

The Department's PCard Training and PCard Works End User manual outline timeframes for processing transactions and required review of transaction details for accurate general ledger values, receipts and supporting documents. According to PCard Training, the Department has ten calendar days to process charges once they appear in FLAIR. Once a charge is posted, the Cardholder has two working days to process the charge. The Reviewer has two working days to approve the charge. The Payer has two working days to approve the charge for payment. For the 67 transactions included in our review, the following table summarizes the number of transactions which were processed in excess of two days at each review level.

Level of Review	Transactions Processed After Two Working Days
Cardholder	27
Reviewer	5
Payer	17

Overall, 20 (30%) of the 67 transactions were not processed within ten calendar days as outlined in the Department's PCard Training.

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Object Codes

Per the Works End User Manual, *Each Accountholder will log in to Works to review transactions, assign general ledger values, upload receipts and supporting documentation, and sign off on a transaction to forward it to the Approver's queue for additional review. If the account is assigned a Secondary Accountholder, that accountholder will process the transaction as the primary Accountholder. Once the transaction has been moved to the Approver, the Approver will review the transaction, verify or edit the appropriate general ledger values, and verify the correct/required receipts and supporting documentation are attached. The Approver will sign off on a transaction to place it in the Accountant's queue for review. The Accountant will review the transaction, verify or modify the general ledger values, and verify the documentation. The Accountant will close and batch the transaction for payment.* Object codes for the commodities or services purchased are part of each transaction's general ledger value. Of the 67 transactions included in our sample, 11 (16%) included incorrect object codes. Based on discussions with Cardholders and Reviewers, errors were mainly due to a lack of oversight at each level of transaction review.

Divided Purchases

According to Chapter 60A-1.002(5), F.A.C., *When determining the amount or amounts of purchases for the purpose of applying the threshold categories, [established under Chapter 60A-1.002(2)-(4)] agencies shall follow the definitions and classes and groups of commodities or contractual services established by the Department. A purchasing office shall not divide its purchases or its purchasing operations to circumvent these requirements.* Of the 67 transactions,

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nine represented two instances of multiple purchases on the same day by the same Cardholder, to the same vendor, collectively exceeding \$2,500. These transactions were as follows.

Division	Description of Purchase	Purchase Date	Number of Transactions	Amount per Transaction	Total Amount for all Transactions
Resilience and Coastal Protection	Water Quality Sensor	6/19/20	2	\$2,009.00	\$12,858.00
	Water Quality Probe		2	\$1,855.00	
	Water Quality Sensor		3	\$1,710.00	
Recreation and Parks	Tree Cutting and Removal	6/8/20	2	\$2,475.00	\$4,950.00

In both of these instances, the Cardholders had not obtained multiple quotes or documented justification for the procurement. According to the Cardholder for the water quality equipment, transactions had been split to allocate funding to separate region organization codes. The Division Accounting Manager provided clarification regarding the means by which the purchase should be made in MFMP with documentation of two or more quotes going forward. According to the Cardholder for the tree cutting and removal, the work was for different areas of the Park and was performed on different days.

Recommendation:

We recommend the Division work with Department program areas to ensure that Cardholders and staff which review and approve transactions adhere to the PCard Training, PCard Works End User manual, and Chapter 60A-1.002(5), F.A.C. The Division should consider providing additional training or guidance regarding processing timeframes, correct object codes, and the correct means by which purchases should be made.

Management Comments

Management Comment 1: Department P-Card Training

Cardholders are required to sign a PCard Profile Information Form verifying that they have completed the Department’s PCard Training. The Department’s current PCard Training

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was last updated December 23, 2016, prior to the Department's transition to the PCard Works system. As such, it contains prior transaction limits, processes, and terminology which is inconsistent with the current PCard Works User Manual and training. The Division would benefit by updating the Department's PCard Training for consistency with the current PCard Works system.

Management Comment 2: Monthly Review of Department Transactions

For oversight of PCard use, the Division's Bureau of Finance and Accounting (BFA) has established a monthly review of PCards for compliance with purchasing requirements. This review includes a sample of ten percent of prior month transactions. Based on a review of results for five monthly compliance reviews including 2,001 transactions, 63 errors were noted. The circumstances regarding these errors were as follows.

Detail of Error	Number of Transactions
Property Number Missing from Notes	16
Incorrect Object Code	13
Master Trip Number Missing from Notes	9
Receipt Errors	8
Certificate of Insurance not Provided	7
Refunded Charge Missing Original Charge Information	3
Purchase of Prohibited Item	3
Tax Included in Charge	2
Award Form Missing	1
Other Cost Accumulator Section Missing Default	1
Total	63

As part of the process, BFA staff follow up with Cardholders and associated management as necessary to correct discrepancies. We commend the Division for this valuable quality assurance function. Of the 2,001 transactions included in the five sampled compliance reviews, 23 were transaction of \$2,500 and over. Given the noted discrepancies regarding support for adherence to

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procurement requirements, the monthly compliance reviews would provide a greater value if they included a higher percentage of transactions over \$2,500.

To promote accountability, integrity, and efficiency in state government, the OIG completes audits and reviews of agency programs, activities, and functions. Our review was conducted under the authority of Section 20.055, F.S., and in conformance with the International Standards for the Professional Practice of Internal Auditing, published by the Institute of Internal Auditors, and Principles and Standards for Offices of Inspector General, published by the Association of Inspectors General. The review was conducted by Lawrence Pickle and supervised by Valerie J. Peacock.

Please address inquiries regarding this report to the OIG's Audit Director by telephone at (850) 245-3151. Copies of final reports may be viewed and downloaded via the internet at <https://floridadep.gov/oig/internal-audit/content/final-audit-reports>. Copies may also be obtained by telephone (850) 245-3151, by fax (850)245-2994, in person or by mail at Department of Environmental Protection, Office of Inspector General, 3900 Commonwealth Boulevard, Mail Station #41, Tallahassee, FL 32399.

*Valerie J. Peacock,
Director of Auditing*

*Candie M. Fuller,
Inspector General*



FLORIDA DEPARTMENT OF Environmental Protection

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Memorandum

TO: Valerie Peacock, Audit Director
Office of the Inspector General

FROM: Darinda McLaughlin, Deputy Chief of Staff of Operations
Division of Administrative Services

SUBJECT: Report A-2021DEP-005
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DATE: March 08, 2021

This memorandum will serve as the Division's response to the subject audit findings and recommendations.

Finding 1: PCard Administration

- Recommendation: We recommend the Division address the PCPA's lack of documented confirmation of Cardholder training and completed Agreements. Documentation of this confirmation on the Cardholder Profile form demonstrates that the PCPA has ensured that the Cardholder has completed the required training and obtained necessary approvals prior to receiving a PCard.*

Response: The Division agrees with the recommendation and have begun efforts to revise the form to document the Cardholder requirements, prior to the Cardholder receiving a PCard.

Finding 2: Procurement Requirements

- Recommendation: We recommend the Division finalize updates to the Department's Procurement Guide and ensure clear direction is given to Cardholders regarding procurement requirements for purchases of \$2,500 or more. This includes documentation of at least two quotes. If two quotes cannot be obtained, the Cardholder should document the procurement activity through either completion of the Emergency/Single Source/Contract Exception Procurement Form (DEP 55-201) or in a manner which justifies the procurement method in accordance with Chapter 60A-1.002(3), F.A.C. For increased accountability and consistency with the Department's procurement requirements for purchases of \$2,500 or more through MFMP, the Division should consider increasing the Department's PCard documentation requirements to include documented quotes or justification of the procurement method in the submission of transaction documentation in the PCard Works system.*

Response: The Division agrees with the recommendation. The Division has implemented reviewing all purchases of \$2,500 or more to ensure quotes or justification of the procurement method are included with the submission of the transaction in the PCard

Works system. In addition, form DEP 55-199 PCard Single Source Justification Approval has been created to document the steps taken to obtain quotes or justify the single source procurement method prior to the purchase.

Finding 3: Management Oversight of PCard Transactions

- *Recommendation: We recommend the Division work with Department program areas to ensure that Cardholders and staff which review and approve transactions adhere to the PCard Training, PCard Works End User manual, and Chapter 60A-1.002(5), F.A.C. The Division should consider providing additional training or guidance regarding processing timeframes, correct object codes, and the correct means by which purchases should be made.*

Response: The Division agrees with the recommendation. The Division will be developing a communication that will readdress processing timeframes, use of the correct object codes, and the proper means by which purchases should be made.