

Audit of Miscellaneous Expenses October to December 2021

OIG Report No. 22-AUD-06
Karen Gorman, Inspector General

May 18, 2022



Objectives

The objectives of the audit were to determine whether:

- Expenses charged were proper, reasonable, and in accordance with Metro policies and procedures
- Expenses had proper approval, receipts, and other supporting documentation
- Policies and procedures are adequate to ensure that expenses are documented and accounted for properly



Results

- Staff generally complied with Metro policies but we found the following issues:
 - Insufficient internal control on the use of Purchase Card for one department due to the departure of the original Cardholder and Approver who left Metro during the Voluntary Separation Incentive Program at the same time;
 - Non-compliance on check request and Corporate & Professional Membership due to oversight and employees were not aware of the policy.

- OIG is working with Metro's Information Technology Services and other Metro Business Units to improve the P-Card approval process and their reporting, notification, and reminder systems.

OIG provided eight recommendations.

