



**City of Fayetteville, NC
Audit Committee Meeting**

October 26, 2023 @3:00 pm

1st Floor – Lafayette Room

433 Hay Street, Fayetteville, NC 28301



Audit Committee Meeting
October 26, 2023 @ 3:00 pm

AGENDA

1. Call to Order
2. Approval of Agenda
3. Approval of Meeting Minutes
4. Discussion of Committee Officer Appointments
5. Management Reports (*Summary presented by Internal Audit staff*)
 - a. Quarterly Management Implementation Status Report
6. Internal Audit Activities (*Presented by Internal Audit staff*):
 - a. Procurement Card Follow-up Audit
 - b. Current Projects
7. Adjournment

Attachments:

- a) Draft Meeting Minutes – August 31, 2023
- b) Quarterly Management Implementation Status Report 1st Quarter FYE24
- c) Procurement Card Follow-up Audit (A2022-03F)

**FAYETTEVILLE AUDIT COMMITTEE MEETING MINUTES
LAFAYETTE CONFERENCE ROOM
CITY HALL, 433 HAY STREET
THURSDAY, AUGUST 31, 2023
3:00 P.M.**

Committee Members Present: Ron O'Brien, Chair, Dr. Mfon Akpan, Vice Chair (via Zoom); Johnny Dawkins, Mayor Pro Tem (via Zoom); D.J. Haire, Council Member (via Zoom); Derrick Thompson, Council Member (via Zoom)

Staff Present: Douglas J. Hewett, City Manager (via Zoom)
Karen McDonald, City Manager (via Zoom)
Jodi Phelps, Chief of Staff
Jeffery Yates, Assistant City Manager
Jodi Picarella, Chief Financial Officer
Rose Rasmussen, Internal Audit Director
Michael Gibson, Parks, Recreation, & Maintenance Director (via Zoom)
Lachelle Pullium, Assistant City Attorney (via Zoom)
Kimberly Toon, Assistant Chief Financial Officer
Chief Ronnie Willett, Assistant Fire Chief (Departed at 3:11 p.m.)
Kellie Berg, Assistant Police Chief
Daniel Edwards, Public Services Assistant Director (via Zoom)
Jessica Legette, Parks, Recreation, & Maintenance Assistant Director
(via Zoom)
Todd Joyce, Police Major (via Zoom)
Christina Zimmerman, Senior Internal Auditor
Kathleen Johnson, Budget & Evaluation Analyst (via Zoom)
Jennifer Ayre, Deputy City Clerk

1. CALL TO ORDER

Mr. Ron O'Brien called the meeting to order at 3:00 p.m.

2. APPROVAL OF THE AGENDA

MOTION: Council Member Thompson moved to approve the agenda

SECOND: Dr. Mfon Akpan

VOTE: UNANIMOUS (5-0)

3. APPROVAL OF MEETING MINUTES

August 7, 2023

MOTION: Council Member Thompson moved to approve the August 7, 2023 meeting minutes.

SECOND: Mayor Pro Tem Dawkins

VOTE: UNANIMOUS (5-0)

4. MANAGEMENT REPORTS

A. Quarterly Management Implementation Status Report

Ms. Rose Rasmussen, Internal Audit Director provided an update on the management implementation status for A2019-04 Residential Solid Waste Fees; A2020-04 Vector Fleet Contract Audit; A2022-01 Fire Kronos Implementation Audit; A2022-04 Subrecipient Grant Monitoring Audit and A2022-03 Procurement Card.

A2019-04 Residential Solid Waste Fees is currently partially implemented. A request for proposal will be completed for a new Fleet Onboarding Management System. Once the system is in place the policies and addresses will be updated in the system.

A2022-04 Vector Fleet Contract currently has one recommendation not implemented. The recommendation is to establish a fleet committee to hold regular meetings. Currently, fleet meetings are regularly held with separate departments, but not as an official committee.

A2022-01 Fires Kronos Implementation is currently only partially implemented. The recommendation is to update policies in relation to timekeeping and payroll. The Fire Department is waiting on the integration the scheduling software into the city's time keeping software. Once the integration is complete policies will be updated. Discussion ensued.

A2022-4 Subrecipient Grant Monitoring and A2022-03 Procurement Card have had all recommendations have been implemented as of July 1, 2023. Internal Audit will follow-up to confirm implementation and efficiency.

5. INTERNAL AUDIT ACTIVITIES

A. PRM Nonresident Fees Implementation Follow-up Audit

Ms. Rasmussen stated the original Parks & Recreation Nonresident Fee Implementation Audit was completed in January 2019 and included seven (7) agreed upon recommendations. All recommendations were reported as implanted as of January 2022, however the follow-up audit identified that three (3) have been fully implemented, two (2) partially implemented, and two (2) not implemented.

Implemented Recommendations:

- Amending the nonresident fee policy
- Updating the existing fee schedule for additional transparency
- Updating the policy to address documentation needed to validate fee have been fully implemented.

Partially Implemented:

- Quality Review Processes
 - The department has a process in place for athletic fees for quality review, audit recommends putting in a process for all fees.
- Training to Parks & Recreation Personnel on when to charge Resident or Nonresident fees
 - Some training has been provided, however, the policy was just recently updated as of August 1,2023. Internal Audit recommends ensuring all employees are trained according to the new policy.

Not Implemented:

- Strengthening of Internal Controls for RecTrac Administration and Access
 - Internal Audit's two recommendations were to move RecTrac administration to the IT Department and limit administrative access of employees in RecTrac. Management stated there is higher access requirement necessary for employees to perform job duties and will create a negative impact to daily operations.
 - Management and Internal Audit jointly decided to continue to allow Parks & Recreation employees to have administrative access an additional control would need to be implemented to mitigate any possible risk. A process will be created where someone within parks & recreation will review an audit log monthly for any changes that are made in the system. The review must be completed by a staff member that does not have administrative access rights within the system.

MOTION: Council Member Thompson moved to accept the Parks, Recreation, & Management Nonresidential Fees Implementation Follow-up Audit

SECOND: Council Member Haire

VOTE: UNANIMOUS (5-0)

B. Police Confidential Funds Audit

Ms. Rasmussen stated the Police Confidential Funds Audit is an annual audit. This fund is administered by the Vice Investigations Division and has an annual budget of \$100,000.00. The scope of the audit was June 1 2022- May 31, 2023. Out of twenty (20) employees that use the funds, six (6) employees were reviewed and included 61 transactions sampled totaling \$25,295.00.

Based on work performed by the Internal Audit Department, it was concluded the confidential funds were administered in accordance with established procedures, internal controls were in place, and no significant exceptions were noted. Discussion ensued. Mr. O'Brien recommended tracking how many of the transactions led to arrests and/or convictions.

MOTION: Council Member Thompson moved to accept the Police Confidential Funds Audit

SECOND: Dr. Mfon Akpan

VOTE: UNANIMOUS (5-0)

C. FY2024 Audit Plan

Ms. Rasmussen stated the fiscal year 2024 Audit Plan includes two carry forward audits, three new audits, three follow-up audits, two required annual reviews, and three consulting services.

The Carry Forward Audits include, A2022-02 Kronos Implementation for Police and A2020-02F Accounts Payable Timeliness for a total of 100 required hours.

The New Audits are A2024-01 Police Department Confidential Funds, A2024-02 Transit Grants, and A2024-03 Fleet Management for a total of 1040 required hours.

Internal Audit will complete Follow-up Audits on A2020-01F Police Payroll, A2022-03F Procurement Card, and A2022-04F Sub Recipient Grant Monitoring for a total of 380 required hours.

The Annual Reviews will include R2024-01 Proxy Card and R2024-02 Conflict of Interest for a total of 500 hours.

Internal Audit will provide Consulting Services on C2024-01 HUB HCM Oracle Access Controls Review, C2024-02 HUB HCM Payroll Implementation, and C2024-03 Transit Cash Handling for a total of 1016 required hours.

The vacancy in the department that will affect the number of hours implemented for each audit, will be filled with an internal candidate effective September 25, 2023. Mr. O'Brien asked if being fully staffed will be sufficient or are more positions necessary? Ms. Rasmussen stated that more people could always be helpful. Discussion ensued. The second item affecting the hours. Discussion ensued.

MOTION: Council Member Dawkins moved to approve the Fiscal Year 2024 Audit Plan

SECOND: Council Member Haire

VOTE: UNANIMOUS (5-0)

6. ADJOURNMENT

There being no further business the meeting adjourned at 3:47 p.m.



October 26, 2023

Members of the Audit Committee,

Enclosed is the updated Quarterly Management Implementation Status Report.

The attached report provides members of the Audit Committee with an update on the progress of management's implementation of recommendations made by the Office of Internal Audit. Departmental management updates will be provided quarterly at each regularly scheduled Audit Committee Meeting.

A short summary of the progress updates are provided to allow a quick assessment of the audit report recommendations NOT fully implemented. The attached report represents updates given by management on the progress made to implement Internal Audit's recommendations. Except as otherwise noted, no assessment on the progress of the recommendations has been performed by the Office of Internal Audit.

Please provide us with any questions or ideas for improving this report to enhance your ability to monitor the effective implementation of recommendations.

A summary of the report will be presented. We welcome discussion on the management updates.

Respectfully,
Rose Rasmussen, CIA
Internal Audit Director

Office of Internal Audit
Quarterly Management Implementation Status Report
Fiscal Year 2023-2024 (1st Quarter)

	<u>Date Released</u>	Issued	Accepted	<u>Recommendations</u>		
				Implemented	Partially Implemented	Not Implemented
Contract Practices and Procedures A2016-06	October 2017	3	3	3	0	0
Performances Measures A2018-04	January 2019	4	4	4	0	0
Code Violation Enforcement and Collections A2019-06	August 2019	7	7	7	0	0
Residential Solid Waste Fees A2019-04	October 2019	5	5	3	1	1
Police Payroll A2020-01	August 2020					
Police Department		14	14	14	0	0
Finance Department		4	4	4	0	0
Accounts Payable Timeliness A2020-02	January 2021	5	5	5	0	0
Wireless Communication Usage A2021-02	August 2021	7	6	6	0	0
Vector Fleet Contract A2020-04	November 2021	3	3	2	0	1
Fire Kronos Implementation A2022-01	January 2022	4	4	2	2	0
Subrecipient Grant Monitoring A2022-04	August 2022	8	8	8	0	0

*This Report does not include the Permitting and Inspections Follow-up Audit.

Office of Internal Audit
Quarterly Management Implementation Status Report
Fiscal Year 2023-2024 (1st Quarter)

KEY	Not Implemented	Partially Implemented	Implemented	Past Implementation Date
	Recommendation	Management Response	Management Follow-up Response – August 31, 2023	Management Follow-up Response – October 26, 2023
A2019-04 Residential Solid Waste Fees				

Status of Recommendations on August 31, 2023:				
Implemented	Partially Implemented	Not Implemented	Total	
3	1	1	5	
*This report reflects responses for the 2 outstanding recommendations.				
2.2	<p>Develop a process to add, activate and inactivate addresses in Fleetmind as needed to maintain current, accurate, valid data.</p>	<p>Management concurs with the need to develop a process to add, activate and inactivate addresses in Fleetmind to maintain a current, accurate, and valid data base. However, this process is contingent upon the outcomes of 'Recommendation #1'. Further, full implementation of these processes involves compliance and cooperation from entities outside the direct control and influence of the Solid Waste Division such as CoF's Planning Division, Cumberland County and FleetMind Vendor. Implementation dates provided below are for those activities that are within the direct control and influence of the Solid Waste Division as well as what can be accomplished within Council appropriated budgetary limits.</p> <p>Responsible Party: Public Services Director</p>	<p style="color: red;">Partially Implemented</p> <p style="color: red;">Although some Fleetmind upgrades are complete, the Fleetmind system is not consistent. SW will complete an RFP for the Fleet-onboarding system before the end of FY24.</p> <p style="color: red;">Routesmart street data is outdated and will be updated in FY24.</p> <p style="color: red;">Upon completing "Recommendation 1" and updating Routesmart and Fleetmind, SW will vet the onboarding data to align with any necessary ordinance revisions.</p>	<p style="color: red;">Partially Implemented</p> <p style="color: red;">Although some Fleetmind upgrades are complete, the Fleetmind system is not consistent. SW will complete an RFP for the Fleet-onboarding system before the end of FY24.</p> <p style="color: red;">Routesmart street data is outdated and will be updated in FY24.</p> <p style="color: red;">Upon completing "Recommendation 1" and updating Routesmart and Fleetmind, SW will vet the onboarding data to align with any necessary ordinance revisions.</p>

Office of Internal Audit
Quarterly Management Implementation Status Report
Fiscal Year 2023-2024 (1st Quarter)

KEY	Not Implemented	Partially Implemented	Implemented	Past Implementation Date
	Recommendation	Management Response	Management Follow-up Response – August 31, 2023	Management Follow-up Response – October 26, 2023
A2019-04 Residential Solid Waste Fees				

		<p>Implementation Date: Public Services Solid Waste Division will develop a process to add, activate and inactivate addresses in Fleetmind to maintain a current, accurate, and valid data base by June 30, 2022 contingent upon management responses.</p>		
2.3	Develop comprehensive written policies and procedures to maintain Fleetmind data integrity, once the processes are established.	<p>Management concurs with the need to develop comprehensive written policies and procedures to maintain Fleetmind data integrity. However, this process is contingent upon the outcomes of ‘Recommendation #1’. Further, full implementation of these processes involves compliance and cooperation from entities outside the direct control and influence of the Solid Waste Division such as CoF’s Planning Division, Cumberland County and FleetMind Vendor. Implementation dates provided below are for those activities that are within the direct control and influence of the Solid Waste Division as well as what can be accomplished within Council appropriated budgetary limits.</p>	<p>Not Implemented</p> <p>The SW team will commence writing policies and procedures to uphold data integrity (the overall accuracy, completeness, and consistency of data) for Fleetmind and Routesmart following the Council's approval of the SW Ordinance and updating Routesmart street data. In FY24, the staff will also upgrade the onboarding system to replace Fleetmind. The new ordinance took effect on July 1, 2023.</p>	<p>Not Implemented</p> <p>The SW team will commence writing policies and procedures to uphold data integrity (the overall accuracy, completeness, and consistency of data) for Fleetmind and Routesmart following the Council's approval of the SW Ordinance and updating Routesmart street data. In FY24, the staff will also upgrade the onboarding system to replace Fleetmind. The new ordinance took effect on July 1, 2023.</p>

Office of Internal Audit
Quarterly Management Implementation Status Report
Fiscal Year 2023-2024 (1st Quarter)

KEY	Not Implemented	Partially Implemented	Implemented	Past Implementation Date
	Recommendation	Management Response	Management Follow-up Response – August 31, 2023	Management Follow-up Response – October 26, 2023
A2019-04 Residential Solid Waste Fees				

		<p>Responsible Party: Public Services Director</p> <p>Implementation Date: Public Services Solid Waste Division will develop comprehensive written policies and procedures to maintain Fleetmind data integrity by June 30, 2022 contingent upon management responses.</p>		
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**Office of Internal Audit
Quarterly Management Implementation Status Report
Fiscal Year 2023-2024 (1st Quarter)**

KEY	Not Implemented	Partially Implemented	Implemented	Past Implementation Date
	Recommendation	Management Response	Management Follow-up Response – August 31, 2023	Management Follow-up Response – October 26, 2023

A2020-04 Vector Fleet Contract Audit

Status of Recommendations on August 31, 2023:			
Implemented	Partially Implemented	Not Implemented	Total
2	0	1	3

*This report reflects responses for the 1 outstanding recommendation.

1.3	<p>Establish a Fleet Maintenance Committee comprised of representatives from various City departments that utilize fleet services. A Committee chair, preferably a manager from the City Manager’s Office, should lead the group. The Committee’s purpose should be to address fleet-related issues, such as developing fleet policies and procedures, and resolving fleet service-related issues. The Fleet Manager’s role should be to staff the Committee and bring topics and analysis to the Committee for discussion.</p>	<p>a. Management believes establishing a “Fleet Committee” could be valuable and provide some desired clarity in accountability, areas of responsibility, establishment of agreed Standard Operating Procedures (SOP’s) and process improvements. The resulting recommendations will be either implemented or submitted to the City Manager’s Office for consideration(s).</p> <p>b. Management will establish a weekly scheduled meeting with the Fleet Management and Maintenance Staff: Fleet Manager will facilitate this meeting. In addition management will schedule a monthly meeting with the full Fleet Committee, facilitated by a Staff member from the City Manager’s Office.</p>	<p>Not Implemented</p> <p>Fleet has established weekly meeting times with departments to discuss maintenance concerns, status, new equipment and other issues or concerns that arise.</p> <p>Fleet has a centralized policy but needs to continue to update with changes.</p> <p>A Fleet Maintenance Committee still needs to be identified and have regular meetings.</p>	<p>Not Implemented</p> <p>Weekly meetings with departments have been established, and invites have been sent to appropriate parties.</p> <p>Policies are being updated, waiting for final results from consulting group to finalize the appropriate policies and procedures.</p>
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**Office of Internal Audit
Quarterly Management Implementation Status Report
Fiscal Year 2023-2024 (1st Quarter)**

KEY	Not Implemented	Partially Implemented	Implemented	Past Implementation Date
	Recommendation	Management Response	Management Follow-up Response – August 31, 2023	Management Follow-up Response – October 26, 2023

A2020-04 Vector Fleet Contract Audit

		<p>Responsible Party: Chief Financial Officer or his/her Designee</p> <p>Implementation Date: a. January 31, 2022 – Seek City Manager’s Office approval to establish committee and select facilitator and members. b. February 28, 2022 – Conduct kick-off meeting</p>		
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Office of Internal Audit
Quarterly Management Implementation Status Report
Fiscal Year 2023-2024 (1st Quarter)

KEY	Not Implemented	Partially Implemented	Implemented	Past Implementation Date
	Recommendation	Management Response	Management Follow-up Response – August 31, 2023	Management Follow-up Response – October 26, 2023

A2022-01 Fire Kronos Implementation Audit

Status of Recommendations on August 31, 2023:			
Implemented	Partially Implemented	Not Implemented	Total
2	2	0	4

*This report reflects responses for the 2 outstanding recommendations.

1.1	Work with the Human Resource Development Department and the City Attorney’s Office and establish written payroll policies.	<p>Now that the transition is nearly complete, the department can codify its practices, aligned with the functionality of the new systems. The department has been made aware of a pending upgrade to the Kronos and Telestaff software platforms that necessitates delay of implementing any new policies until system changes are known. In the interim, the department has requested review of its payroll practices by a third party consultant. The department plans to have its new processes defined by policy no later than June 30, 2022.</p> <p>Responsible Party: Deputy Chief of Human Resources</p> <p>Implementation Date: June 30, 2022</p>	<p>Partially Implemented</p> <p>A written draft of the process under the current system has been completed. The department is still relegated to waiting upon the system upgrades to be completed before codifying into policy. The department has not received any feedback from the third party consultant at the time of this report.</p> <p>No payroll related issues were noted during the third party review.</p> <p>Latest update indicates Kronos upgrade tentatively planned for November 2022.</p> <p>Integration of department’s staffing program, time keeping program and payroll system was</p>	<p>Partially Implemented</p> <p>A written draft of the process under the current system has been completed. The department is still relegated to waiting upon the system upgrades and system error corrections to be completed before codifying into policy.</p> <p>The department is working directly with UKG for technical issues related to Kronos/Faypay integration issues.</p> <p>Payroll issues are persistent. Overtime Codes, Fire-leveling and Time off request errors continue to exist in the Kronos system.</p>
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Office of Internal Audit
Quarterly Management Implementation Status Report
Fiscal Year 2023-2024 (1st Quarter)

KEY	Not Implemented	Partially Implemented	Implemented	Past Implementation Date
	Recommendation	Management Response	Management Follow-up Response – August 31, 2023	Management Follow-up Response – October 26, 2023

A2022-01 Fire Kronos Implementation Audit

			initiated in March 2023 but many errors have been presented without an identified resolution. These issues have to be resolved before written guidance can be finalized and codified. It is still a work in progress.	Integration of department’s staffing program, time keeping program and payroll system was initiated in March 2023 but many errors have been presented without an identified resolution. These issues have to be resolved before written guidance can be finalized and codified. It is still a work in progress.
1.2	Update and maintain documented payroll procedures to align with current payroll processes. The procedures should be sufficient for alternate employees to process departmental payroll.	Now that the transition is nearly complete, the department can codify its practices, aligned with the functionality of the new systems. The department has been made aware of a pending upgrade to the Kronos and Telestaff software platforms that necessitates delay of implementing any new policies until system changes are known. In the interim, the department has requested review of its payroll practices by a third party consultant. The department plans to have its new processes defined by policy no later than June 30, 2022.	Partially Implemented A written draft of the process under the current system has been completed. The department is still relegated to waiting upon the system upgrades to be completed before codifying into policy. The department has not received any feedback from the third party consultant at the time of this report. Adequate guidance is included in the draft document to effectuate bi-weekly payroll.	Partially Implemented A written draft of the process under the current system has been completed. The department is still relegated to waiting upon the system errors to be corrected before codifying into policy. Guidance included in the original draft document, required to effectuate bi-weekly payroll, will likely need significant revision, once the technical errors have been addressed.

**Office of Internal Audit
Quarterly Management Implementation Status Report
Fiscal Year 2023-2024 (1st Quarter)**

KEY	Not Implemented	Partially Implemented	Implemented	Past Implementation Date
	Recommendation	Management Response	Management Follow-up Response – August 31, 2023	Management Follow-up Response – October 26, 2023

A2022-01 Fire Kronos Implementation Audit

		<p>Responsible Party: Deputy Chief of Human Resources</p> <p>Implementation Date: June 30, 2022</p>	<p>Latest update indicates Kronos upgrade tentatively planned for November 2022.</p> <p>Integration of department’s staffing program, time keeping program and payroll system was initiated in March 2023 but many errors have been presented without an identified resolution. These issues have to be resolved before written guidance can be finalized and codified. It is still a work in progress.</p>	<p>Integration of department’s staffing program, time keeping program and payroll system was initiated in March 2023 but many errors have been presented without an identified resolution. These issues have to be resolved before written guidance can be finalized and codified. It is still a work in progress.</p>
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Office of Internal Audit

Procurement Card Follow-up (2022-03F)

October 2023

Internal Audit Director

Rose Rasmussen

Senior Internal Auditor

Christina Zimmerman



Date: October 26, 2023

To: Jody Picarella, Chief Financial Officer
Kimberly Toon, Assistant Chief Financial Officer - Procurement

From: Rose Rasmussen, Internal Audit Director

Cc: Audit Committee
Douglas J. Hewett, City Manager

Re: Procurement Card Follow-up Audit (A2022-03F)
Originally Issued January 26, 2023

The Office of Internal Audit completed a follow-up audit on the Procurement Card Audit approved by the Audit Committee on January 26, 2023.

The original report can be found through the Office of Internal Audit website at:
<https://www.fayettevillenc.gov/city-services/city-manager-s-office/internal-audit/internal-audit-reports>.

Objective and Scope

Determine whether management implemented corrective actions to the audit recommendation reported by the Office of Internal Audit.

The scope of the follow-up audit was limited to the findings and accepted recommendation in the original audit of procurement cards. This included review of Procurement Card Policy #312 with a revised date of August 1, 2023 and associated annual refresher training.

Background

The original audit report, dated January 2023, had one agreed upon recommendation. The audit provided improvements for management in compliance (policy, procedures and training).

As of the August 31, 2023 Corrective Action Plan provided to the Audit Committee, the Department reported the accepted recommendation was fully implemented.

Summary Results

Based on review of the updated City of Fayetteville Procurement Card Policy #312 with a revised date of August 1, 2023 and annual refresher training, Internal Audit determined the Department fully implemented the recommendation.

Conclusion

The Office of Internal Audit has concluded the Procurement Card Follow-up Audit and expresses appreciation for the assistance provided by Department staff.

Appendix A:

DEPARTMENT: Finance

AUDIT: Procurement Card (A2022-03)

ORIGINALLY ISSUED: January 26, 2023

The Office of Internal Audit has completed follow-up on the Procurement Card Audit approved by the Audit Committee on January 26, 2023. Internal Audit’s objective was to determine whether management implemented corrective actions to the audit recommendation reported by the Office of Internal Audit.

Results

<i>IMPLEMENTED</i>
1

Finding Number	Summary of Original Recommendation Dated January 26, 2023	Current Observation	Implementation Disposition:		
			Initial Implementation Date	Reported Implementation Date	Status as of October 26, 2023
<i>1. Procurement Card Program Revision 2 Policy #312 was not updated.</i>					
1	Finance Department management should update Policy #312 along with corresponding training materials and include but not limit the update to: <ul style="list-style-type: none"> • Use of the Oracle online purchasing platform; • Restrictions on use of personal online shopping accounts; • Restrictions on shipping to home addresses; 	Procurement Card Program Policy #312 with a revision date of August 1, 2023 addressed all topics listed in the original recommendation. Associated annual refresher training was updated and distributed to COF procurement card holders via PowerDMS on October 1, 2023.	<i>July 01, 2023</i>	<i>July 2023 CAP DATE August 31, 2023</i>	<i>Implemented</i>

	<ul style="list-style-type: none">• Requirements and definition of business purpose with examples provided;• Documentation requirements and restrictions for food purchases;• Current business processes, i.e. changes due to Oracle HUB implementation; and• A formal process for card and transaction limit increase requests.				
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DRAFT