

County of Ventura  
AUDITOR-CONTROLLER  
MEMORANDUM

COPY

To: Honorable Charles Campbell, Superior Court  
From: Thomas O. Mahon  
Subject: RESPONSE TO GRAND JURY REPORT

Date: May 30, 2000

The following are our responses to the 1999-2000 Ventura County Grand Jury report titled: *Policy and Procedures for Use of Procurement Bank Cards*.

Recommendation R-5 – That training be coordinated with oversight personnel in Accounts Payable to help avoid common misuse.

Response: We concur with this recommendation.

As staffing allows, our office will participate in training sessions when notified by Purchasing. Our office participated in the initial training sessions that were conducted Countywide. In addition, desk audits are performed prior to payments made on all credit card statements.

Recommendation R-7 – That, as previously agreed, General Services Agency work with Accounts Payable to establish and enforce a strong response policy to repeated misuse and/or insufficient documentation.

Response: We concur with this recommendation.

Although the number of credit card misuses is minimal, any misuse needs to be addressed. We will work with Purchasing to establish a formal policy for cardholder misuses. Again, Auditor-Controller staff perform desk audits prior to processing payments on credit card statements.

We currently have procedures in place for notifying cardholders of misuses. For the first misuse, the cardholder receives a memo (with a copy to the approving official and Purchasing) indicating the card was misused. For the second misuse, the cardholder receives another memo (with a copy to the approving official, the department head, and Purchasing) indicating that the card will be cancelled if the card is misused again. For the third misuse, we recommend to the department head that the employee's card be cancelled. Most memos we send to cardholders are for the first misuse, and the cardholder generally does not misuse the credit card again. We will re-evaluate the procedures governing the misuse to determine whether procedures need to be changed.

TOM:SK:lc:3441

cc: Grand Jury