



PRINCE WILLIAM COUNTY

Prince William County, Virginia Internal Audit Report: Procurement Cards

October 1, 2025

TABLE OF CONTENTS

Transmittal Letter1

Executive Summary.....2

Background4

Objectives and Approach7

Observations Matrix.....8

Process Maps.....12

TRANSMITTAL LETTER

October 1, 2025

The Board Audit Committee of
Prince William County, Virginia
1 County Complex Court
Prince William, Virginia 22192

Pursuant to the internal audit plan for calendar year (“CY”) 2025 for Prince William County, Virginia ("County" / "PWC"), approved by the Board of County Supervisors ("BOCS"), we hereby present the internal audit of the procurement card process. We will be presenting this report to the Board Audit Committee of Prince William County at the next scheduled meeting on December 9, 2025.

Our report is organized into the following sections:

Executive Summary	This provides a high-level overview and summary of the observations noted in our internal audit of the procurement card process.
Background	This provides an overview of the function, as well as relevant background information.
Objectives and Approach	The internal audit objectives are expanded upon in this section, as well as a review of the various phases of our approach.
Observations Matrix	This section includes a description of the observations noted during our internal audit, recommended actions, and Management response, including the responsible party and estimated completion date.

We would like to thank the staff and all those involved in assisting our firm with this internal audit.

Respectfully Submitted,

RSM US LLP

RSM US LLP



EXECUTIVE SUMMARY

Background

The County's Procurement Card ("PCard") Program, managed by the Office of Procurement Services ("OPS"), streamlines low-dollar purchases across departments while facilitating compliance with procurement regulations and internal controls. A procurement card is a form of a charge card that allows the purchase of goods and services to be expedited outside of the traditional purchasing process. They are typically issued to employees who make low dollar, high volume transactions. The use of the PCard is not intended to avoid or bypass appropriate procurement or payment policies. Because purchases are reviewed and approved after the expenditure has been made, PCard usage is inherently high-risk. Entities that benefit from the convenience of PCards must also have robust policies and procedures regarding usage and training.

Program roles – Cardholders, Allocators, and Approvers – require distinct training regarding responsibilities, examinations, and periodic recertification. Purchases are made through JPMorgan's PaymentNet and reconciled in the County's Mobius system. Transactions must be allocated and approved monthly, and all purchases are required to be submitted with supporting documentation.

In Fiscal Year 2025 ("FY 2025"), the Office of Procurement Services enhanced its operational capacity with the addition of one (1) full-time employee, enabling strategic improvements to the PCard Program.

As of July 21, 2025, the County has 896 employees with active PCards. In FY 2025, the County expended \$14,740,637 using PCards across 37,216 transactions. The average PCard transaction amount in FY 2025 was \$397. Over the past three fiscal years, the County has experienced consistent growth in both the volume and dollar amount of PCard transactions.

Overall Summary / Highlights

Internal audits provide insight into an organization's culture, policies, and procedures and aids the Board and Management in oversight by verifying internal controls are operating effectively, and adequately mitigating risk, and are in compliance with relevant laws, regulations, and policies.

The observations detailed in the pages that follow represent only the instances where exceptions were noted, and do not detail the instances where testing resulted in no reportable observations. For each observation, we discuss the relevant risks, which may include financial, operational, and/or compliance, as well as public perception or 'brand' risks

Objectives and Scope

The objective of this internal audit was to assess whether the system of internal controls over the procurement card process is adequate and appropriate for compliance with policies and procedures, regulatory requirements, documentation standards, spending limits, and oversight responsibilities. Procedures performed included the following:

- Interviewed and performed walkthroughs with key stakeholders within the Office of Finance and the Office of Procurement Services to gain a detailed understanding of the County's PCard process.
- Developed process flow diagrams to map out the County's PCard process steps, manual and automated controls, and control gaps as applicable.
- Evaluated the adequacy of County processes for training new and existing cardholders, allocators, and approvers.
- Tested a sample of transactions to validate adequacy and compliance with select terms of the applicable policy including:
 - Adherence to spending limits;
 - Supporting documentation requirements; and
 - Review and approval timeliness.
- Assessed segregation of duties and user access controls.
- Utilized data analytics, as applicable, to identify trends, anomalies, and potential policy circumventions (e.g., split purchases, improper segregation of duties in the purchasing and approval process, single transaction limit violations, etc.).
- Verified changes to PCard spending limits were appropriately justified, documented, and authorized.

Our audit period was July 1, 2024 through July 21, 2025.

Fieldwork was performed from July 2025 through October 2025.

Summary of Observation Ratings

(See page 3 for definitions)

	High	Moderate	Low
Procurement Cards	-	3	1

We would like to thank all County team members who assisted us throughout this internal audit.

EXECUTIVE SUMMARY (CONTINUED)

Observations Summary

Below is a summary listing of the observations that were identified during this internal audit. Detailed observations are included in the observations matrix section of the report.

Summary of Observations	
Observations	Rating
1. PCard Deactivation and Inactivity	Moderate
2. Cardholder Application and Training	Moderate
3. Employee Terminations and Transfers	Moderate
4. PCard Documentation Compliance	Low

Provided below are the observation risk rating definitions for the detailed observations.

Observation Risk Rating Definitions	
Rating	Definition
Low	Observation presents a low risk (i.e., impact on financial statements, internal control environment, or business operations) to the organization for the topic reviewed and/or is of low importance to business success/achievement of goals. Action should be taken within 12 months (if related to external financial reporting, must mitigate financial risk within two months unless otherwise agreed upon).
Moderate	Observation presents a moderate risk (i.e., impact on financial statements, internal control environment, or business operations) to the organization for the topic reviewed and/or is of moderate importance to business success/achievement of goals. Action should be taken within nine months (if related to external financial reporting, must mitigate financial risk within two months).
High	Observation presents a high risk (i.e., impact on financial statements, internal control environment, or business operations) to the organization for the topic reviewed and/or is of high importance to business success/achievement of goals. Action should be taken immediately, but in no case should implementation exceed six months (if related to external financial reporting, must mitigate financial risk within two months).

BACKGROUND

Overview

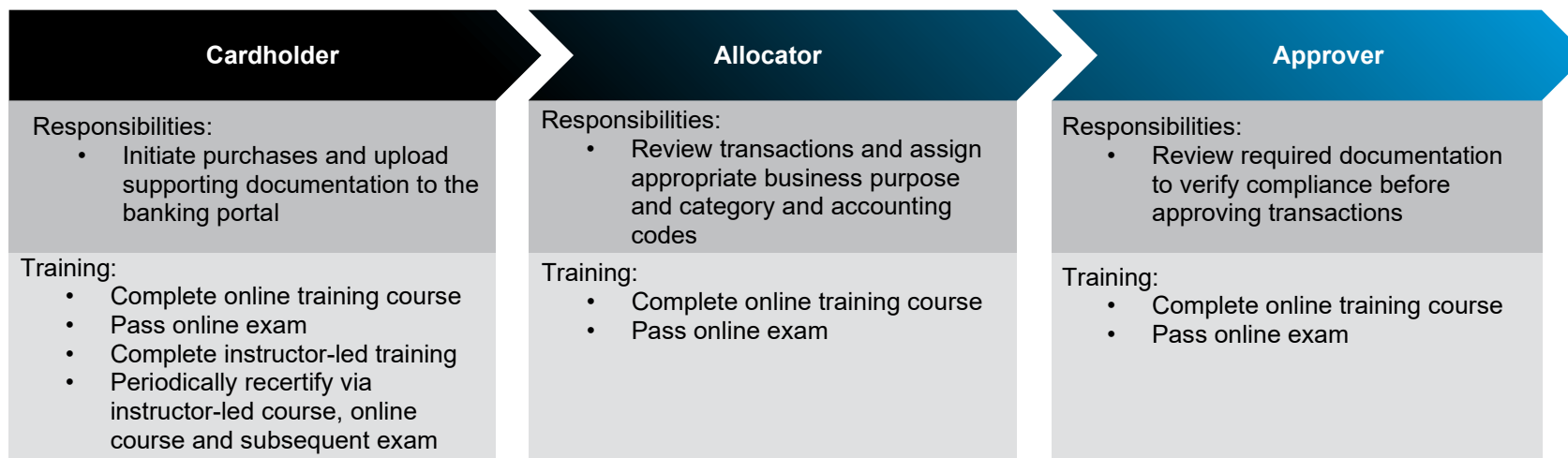
A procurement card is a form of a charge card that allows the purchase of goods and services to be expedited outside of the traditional purchasing process. They are typically issued to employees who make low dollar, high volume transactions. The use of the PCard is not intended to avoid or bypass appropriate procurement or payment policies. Because purchases are reviewed and approved after the expenditure has been made, PCard usage is inherently high-risk. Entities that benefit from the convenience of PCards must also have robust policies and procedures regarding usage and training. At the County, the PCard Program is a County-wide initiative administered by the Office of Procurement Services ("OPS").

Since 2013, the County has contracted with JPMorgan Bank to issue and manage PCards through their online banking portal, PaymentNet, which houses all transactional supporting documentation, reviews, and approvals. All transactions initially recorded in PaymentNet are reconciled to the County's enterprise resource management ("ERP") system, Mobius. After Cardholders make a transaction and provide the necessary support – including itemized receipts - Allocators and Approvers must complete their review by a specific monthly deadline each month. Failure to meet deadlines or documentation requirements may result in suspension or cancellation of card privileges. Escalation procedures include warnings, retraining, suspension, and removal from the program.

Under the JPMorgan contract, the County earns a rebate of approximately 1-2% based on the monthly average outstanding account balance (file turn rate). The file turn rate increases and decreases proportionate to the amount of the monthly average outstanding balance. When the file turn rate decreases, the rebate increases. As such, shorter turnaround time between transaction and payment leads to a lower file turn rate and higher potential rebate.

PCard Activation

County PCards are issued to County employees and Fire & Rescue System ("FRS") volunteers after approval is obtained by their department supervisor and OPS officer and required trainings are completed. Roles within the program include Cardholders, Allocators, and Approvers - each with distinct responsibilities and required training, including recertification, as shown in the following graphic:



PCard Maintenance

Cardholders are required to periodically recertify their knowledge of PCard processes via completing another online cardholder training and passing a subsequent exam. Currently, the recertification requirement only applies to cardholders and not to PCard allocators or approvers. OPS also performs their own regular monthly audits over PCard transactions approved for payment to verify compliance with applicable documentation and approval requirements.

BACKGROUND (CONTINUED)

PCard Deactivation

When a Cardholder is terminated or transferred to a new department within the County, the individual or their department lead must notify PCard Program Administration and submit an Account Maintenance Form, which includes updated chart of account codes and documents acknowledgement of the change by OPS and, in the case of transfers, by the cardholder's new department supervisor. Cards must be surrendered and destroyed by the cardholder's department director or designee and system access is revoked.

Applicable Systems

The County utilizes the following two (2) systems to manage the PCard process:

- PaymentNet is JPMorgan's proprietary, web-based platform that serves as a program management system for commercial card spend and expense management, providing tools for both card administrators and cardholders to manage their PCards, including account setup, transaction review, payment processing, and reporting.
- The Mobius Financial Management System is the County's enterprise resource planning ("ERP") system and official system of record for all general ledger transactions, including those related to the payment of PCards in PaymentNet.

Recent Implementations

In FY25, the Office of Procurement Services was approved for an additional FTE to support their operations. The addition of this team member has allowed procurement services to implement strategic changes to the PCard process that have resulted in observable process improvements around efficiency, payment timeliness, documentation review, and error remediation and escalation. The following improvements have been implemented during FY 2025:

- **Monthly Transaction Audits:** A sample of 100 transactions are reviewed monthly to assess compliance with documentation and approval requirements.
- **Error Monitoring and Trend Analysis:** Monthly transaction audit findings are tracked to identify recurring issues and other trends in frequency and type of errors identified. A monthly finding summary is emailed to Cardholders, Allocators and Approvers with data metrics and tips on how to mitigate areas of concern.
- **Annual Inactive User Review:** Inactive PCard users are identified for further review and potential deactivation.
- **Annual Recertification Training:** All allocators and approvers are required to complete annual training to reinforce policy adherence.



BACKGROUND (CONTINUED)

Financial and Statistical Information

As part of our procedures, we obtained County-wide PCard expenditure data from FY 2025. This page contains summarized data related to this analysis.

FY 2025 Data Overview - PWC PCard Program

FY 2025 Top 10 Expenditures by Vendor	
Vendor	Amount
AMAZON MARKETPLACE	\$1,538,308
VA DMV ONLINE BILLING	\$1,057,346
ODP BUSINESS SOLUTIONS LLC # 1059	\$824,648
INOVA PHYSICIAN SERVICES-ECASH	\$823,321
GRAINGER	\$606,555
4IMPRINT, INC	\$232,831
MIDWEST VETERINARY SUPPLIES	\$181,915
SIMPLIFY GLOBAL EDUCATION	\$174,000
BCS*PRINCE WILLIAM COUNTY	\$169,914
SUPER 8 MOTELS	\$135,065



896

Total Active PCards

FY 2025 Transactions

37,216

~2% Increase from FY24

FY 2025 Expenditures

\$14,740,637

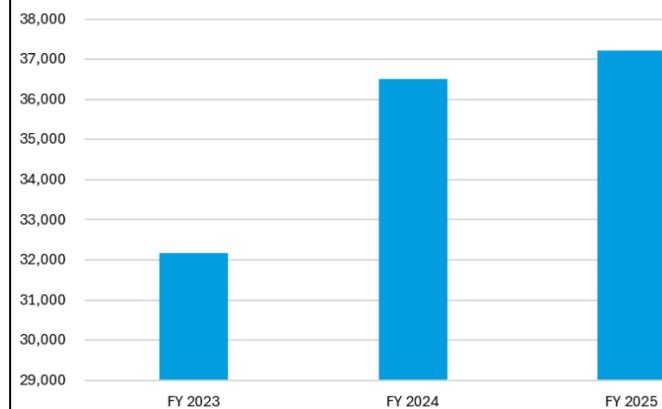
~19% Increase from FY24



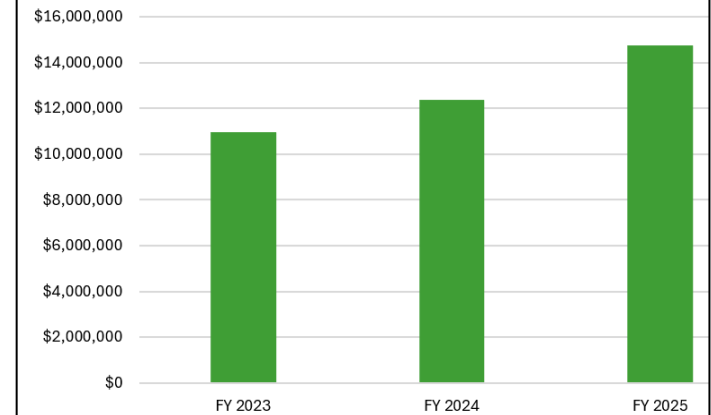
\$397

Average PCard Transaction

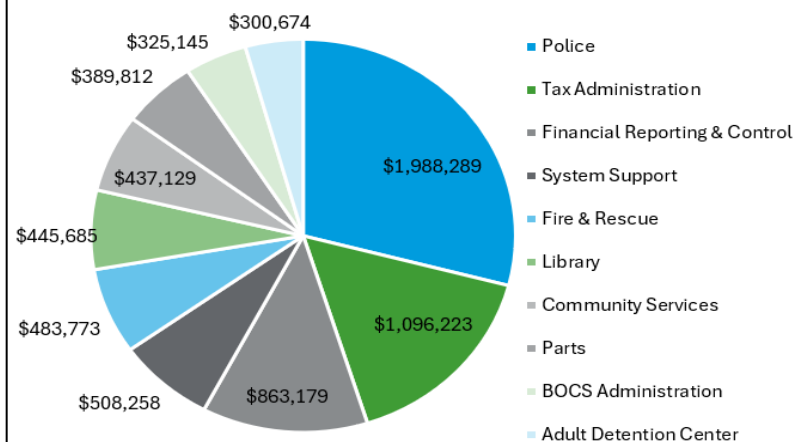
FY 2023 - FY 2025 Volume of PCard Transactions



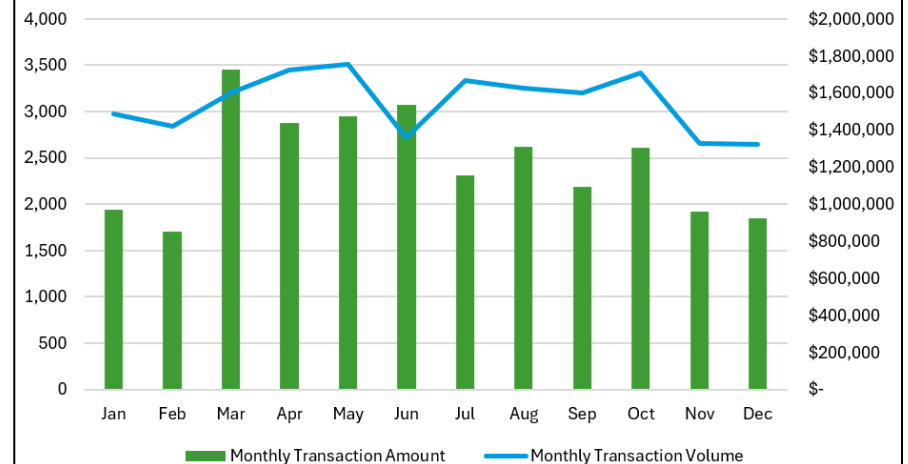
FY 2023 - FY 2025 Dollar Amount of PCard Transactions



FY 2025 Top 10 Expenditure - Categories



FY 2025 Monthly PCard Transaction Volume and Amount



OBJECTIVES AND APPROACH

Objectives

The objective of this internal audit was to assess the design and effectiveness of internal controls over the use of procurement cards. This included evaluating compliance with County policies, procedures, and applicable regulatory requirements. The audit also identified any process gaps and proposed opportunities for improvement. Our audit period was July 1, 2024 through July 21, 2025.

Approach

Our audit approach consisted of the following phases:

Understanding and Documentation of the Process

This phase consisted primarily of inquiry and walkthroughs to obtain an understanding of the current operating policies and procedures, monitoring functions, and control structures as they relate to the processes within our scope. The following were performed as part of this phase:

- Obtained and reviewed key documents, including policies and procedures related to the function, as well as relevant reporting, and any other relevant information as deemed necessary.
- Conducted interviews and walkthroughs with key personnel to obtain a detailed understanding of applicable policies and procedures, and roles/responsibilities related to the processes within the scope.
- Gained an understanding of procedures as they relate to the processes within scope.
- Developed a work plan to evaluate the operating effectiveness of key processes and controls based on the information obtained through interviews, walkthroughs, and preliminary review of documentation.

Evaluation of the Process and Controls Design and Testing of Operating Effectiveness

The purpose of this phase was to evaluate the design of key processes and controls and test compliance and internal controls for operating effectiveness based on our understanding of the processes obtained during the first phase. We utilized sampling and other auditing techniques to meet our audit objectives outlined above. Our testing procedures included, but were not limited to:

- Obtained a listing of PCard transactions and, for a sample, perform the following:
 - Assessed compliance with policies and procedures;
 - Verified adherence to spending limits and documentation requirements;
 - Assessed the supporting documentation for each sampled transaction, and the review process of those documents;
 - Evaluated timeliness and accuracy of reconciliations; and
 - Assessed segregation of duties and user access controls.
- Utilized data analytics, as applicable, to identify trends, anomalies, and potential policy circumventions (e.g., split purchases, improper segregation of duties in the purchasing and approval process, single transaction limit violations, etc.),
- Evaluated the adequacy of training and awareness of PCard responsibilities.
- Verified changes to PCard spending limits were appropriate justified, documented, and authorized.

Reporting

At the conclusion of this internal audit, we summarized our findings into this report. We have reviewed the results with the appropriate Management personnel and have incorporated Management responses into this report.

OBSERVATIONS MATRIX

Observation	1. PCard Deactivation and Inactivity
Moderate	<p>The County's <i>Procurement Card Policy</i> establishes controls to validate proper authorization and minimize financial risk. The following requirements, which relate to the exceptions noted below, include:</p> <ul style="list-style-type: none"> PCards for employees who no longer require them—due to termination or transfer—must be promptly deactivated. For terminations, the department director or designee must notify OPS, collect the card, and destroy it. The Human Resources Department also sends OPS a daily termination report to identify cards requiring deactivation. PCards should be issued only to users with a clear business need, and whose job responsibilities necessitate frequent, expedited purchases. <p>We noted the following during our review:</p> <ul style="list-style-type: none"> Four (4) of ten (10) sampled PCards were deactivated after the cardholder's termination date, with delays of 4, 17, 96, and 418 days. <ul style="list-style-type: none"> One (1) of these cards was used for a transaction after termination; the error was identified, the charge was refunded shortly thereafter by the vendor, and the card was subsequently deactivated. Seven (7) active cardholders had no transaction activity in FY 2025; four (4) of these had no activity in FY 2024 or FY 2023. <p>While the PCard Program Administration receives termination notifications from department directors/approving authorities approximately one (1) week in advance, and from the HR department daily, it is possible to overlook the notification which may lead to delays in deactivation. The Account Maintenance Form serves as a compensating control to notify OPS of terminations and transfers; however, weaknesses in the completion and approval of these forms have contributed to such delays (see Observation 3 for related control deficiencies). Delayed deactivation increases the risk of unauthorized transactions and weakens control over County funds. Maintaining PCards for inactive users creates unnecessary open lines of credit, elevating financial risk and reducing the County's ability to apply effective oversight.</p>
Recommendation	<p>The following is recommended:</p> <ul style="list-style-type: none"> Perform a monthly reconciliation of employee terminations against deactivated accounts to confirm timely card deactivation. Enhance documentation during periodic reviews of PCard activity to identify inactive users and assess for deactivation. Documentation should include the review performed, results, and justification for any accounts retained.
Management Action Plan	<p>Response: Management concurs with the findings and recommendations. In addition to the annual County-wide department account reconciliation and daily separation reviews, Human Resources reporting currently under development will enable a 2nd Procurement Card Officer to conduct monthly reconciliations of employee separations against active accounts to ensure accuracy and timely deactivation. Processes were implemented in calendar year 2025 to enhance documentation and oversight of inactive Procurement Card users. Inactive accounts are identified and reviewed annually with department directors or their designees to confirm continued business need. Accounts are suspended until needed or permanently deactivated, as appropriate, and documentation of the review and resulting actions is maintained for audit purposes</p> <p>Responsible Party: Office of Procurement Services – Procurement Card Manager</p> <p>Estimated Completion Date: January 1, 2026</p>

OBSERVATIONS MATRIX (CONTINUED)

Observation	2. Cardholder Application and Training
<p>Moderate</p>	<p>The County's <i>Procurement Card Policy</i> establishes controls to validate that individuals assigned PCard roles are properly trained and certified. The following requirements, which relate to the exceptions noted below, include:</p> <ul style="list-style-type: none"> • Cardholders, Allocators, and Approvers must complete training and pass exams before receiving a PCard or assuming their roles. • Cardholders must undergo recertification every three (3) years to reinforce adherence to documentation and timeliness requirements. <p>We noted the following during our review of twenty (20) sampled PCards:</p> <ul style="list-style-type: none"> • For two (2) Allocators, approved applications could not be provided; both assumed their roles in 2019 and documentation was not retained. • For three (3) Allocators, evidence of required training could not be provided; these roles were assumed in 2014, 2016, and 2019, and documentation was not retained. • For one (1) Cardholder, there was no evidence that the required exam was completed. The cardholder role was assumed in February 2025. <p>Currently, Allocator recertification and reapplication is not required, and there is no centralized process to track certification completion dates or monitor upcoming and overdue recertifications.</p> <p>Lack of training records increases the risk policy violations and misuse of PCards, potentially causing disruption of services, bottlenecks in the review process, payment delays due to noncompliance remediation, and reduced overall process timeliness. Further, lack of periodic certification of cardholders, allocators, and approvers increases the risk that policy updates and/or process changes are not communicated timely to PCard Program users.</p>
<p>Recommendation</p>	<p>The following is recommended:</p> <ul style="list-style-type: none"> • Implement a regular recertification process for Allocators and Approvers, similar to the process required for Cardholders, and confirm that assigned roles remain appropriate. • Establish a centralized process to track exam completions and monitor upcoming and overdue recertifications for Cardholders, Allocators, and Approvers.
<p>Management Action Plan</p>	<p>Response: Management concurs with these findings and recommendations. To reinforce policy adherence, an annual recertification training process for Allocators and Approvers was implemented in calendar year 2025, consistent with the process required for Cardholders. Roles and system access within PaymentNet are removed for individuals who do not complete the annual recertification training within the required timeframe. A centralized process has been implemented to track exam completions and monitor upcoming and overdue recertifications for Cardholders, aligned with card expiration dates. Allocators and Approvers recently completed a new annual instructor-led recertification training. Online recertification exams are currently under development and will be implemented as part of the next annual recertification cycle in November 2026</p> <p>Responsible Party: Office of Procurement Services – Procurement Card Manager</p> <p>Estimated Completion Date: December 1, 2026</p>

OBSERVATIONS MATRIX (CONTINUED)

Observation	3. Employee Terminations and Transfers																																			
Moderate	<p>The County's <i>Procurement Card Policy</i> establishes controls to validate accurate account updates and timely card deactivation. The following requirements, which relate to the exceptions noted below, include:</p> <ul style="list-style-type: none">When a cardholder transfers departments or is terminated, the department director or approving authority must notify OPS and submit an Account Maintenance Form.The Account Maintenance Form updates the card's chart of account (codes or initiates the card's deactivation process). <p>We noted the following during our review of thirteen (13) sampled cardholder transfers or terminations:</p> <ul style="list-style-type: none">Nine (9) instances where the completed Account Maintenance Form could not be fully supported. As shown below, issues ranged from forms missing entirely (one [1] instance) to forms missing required signatures and/or dates from OPS and/or the department supervisor or designee. <table><thead><tr><th>Instances</th><th>Supervisor Signature</th><th>Supervisor Date</th><th>OPS Signature</th><th>OPS Date</th></tr></thead><tbody><tr><td>3 of 13</td><td>No</td><td>No</td><td>Yes</td><td>Yes</td></tr><tr><td>2 of 13</td><td>No</td><td>No</td><td>No</td><td>No</td></tr><tr><td>1 of 13</td><td>Yes</td><td>No</td><td>No</td><td>No</td></tr><tr><td>1 of 13</td><td>No</td><td>No</td><td>Yes</td><td>No</td></tr><tr><td>1 of 13</td><td>Yes</td><td>No</td><td>Yes</td><td>No</td></tr><tr><td>1 of 13</td><td>Missing Form</td><td>Missing Form</td><td>Missing Form</td><td>Missing Form</td></tr></tbody></table> <p>This Account Maintenance From serves as evidence of review and approval of card-related changes, facilitates timely deactivation, and increases awareness of supervisor responsibilities for reviewing PCards. Incomplete or missing Account Maintenance Forms may prevent the accurate and timely review and approval of PCard changes, increasing the risk of PCard misuse.</p>	Instances	Supervisor Signature	Supervisor Date	OPS Signature	OPS Date	3 of 13	No	No	Yes	Yes	2 of 13	No	No	No	No	1 of 13	Yes	No	No	No	1 of 13	No	No	Yes	No	1 of 13	Yes	No	Yes	No	1 of 13	Missing Form	Missing Form	Missing Form	Missing Form
Instances	Supervisor Signature	Supervisor Date	OPS Signature	OPS Date																																
3 of 13	No	No	Yes	Yes																																
2 of 13	No	No	No	No																																
1 of 13	Yes	No	No	No																																
1 of 13	No	No	Yes	No																																
1 of 13	Yes	No	Yes	No																																
1 of 13	Missing Form	Missing Form	Missing Form	Missing Form																																
Recommendation	<p>The following is recommended:</p> <ul style="list-style-type: none">All OPS Account Maintenance Forms should be signed and dated by both OPS and the appropriate supervisor or designee. If a supervisor or designee signature and/or date is missing from an OPS account maintenance form, action should be taken to obtain the appropriate approvals and retain them on file.																																			
Management Action Plan	<p>Response: Management concurs with these findings and recommendations. Procedures have been strengthened to ensure that all OPS Account Maintenance Forms are properly signed and dated by both OPS personnel and the appropriate supervisor or designee. In instances where a signature or date is missing, corrective action will be taken to obtain the necessary approvals, and completed forms will be retained on file to maintain a complete and auditable record.</p> <p>Responsible Party: Office of Procurement Services – Procurement Card Manager</p> <p>Estimated Completion Date: Completed</p>																																			

OBSERVATIONS MATRIX (CONTINUED)

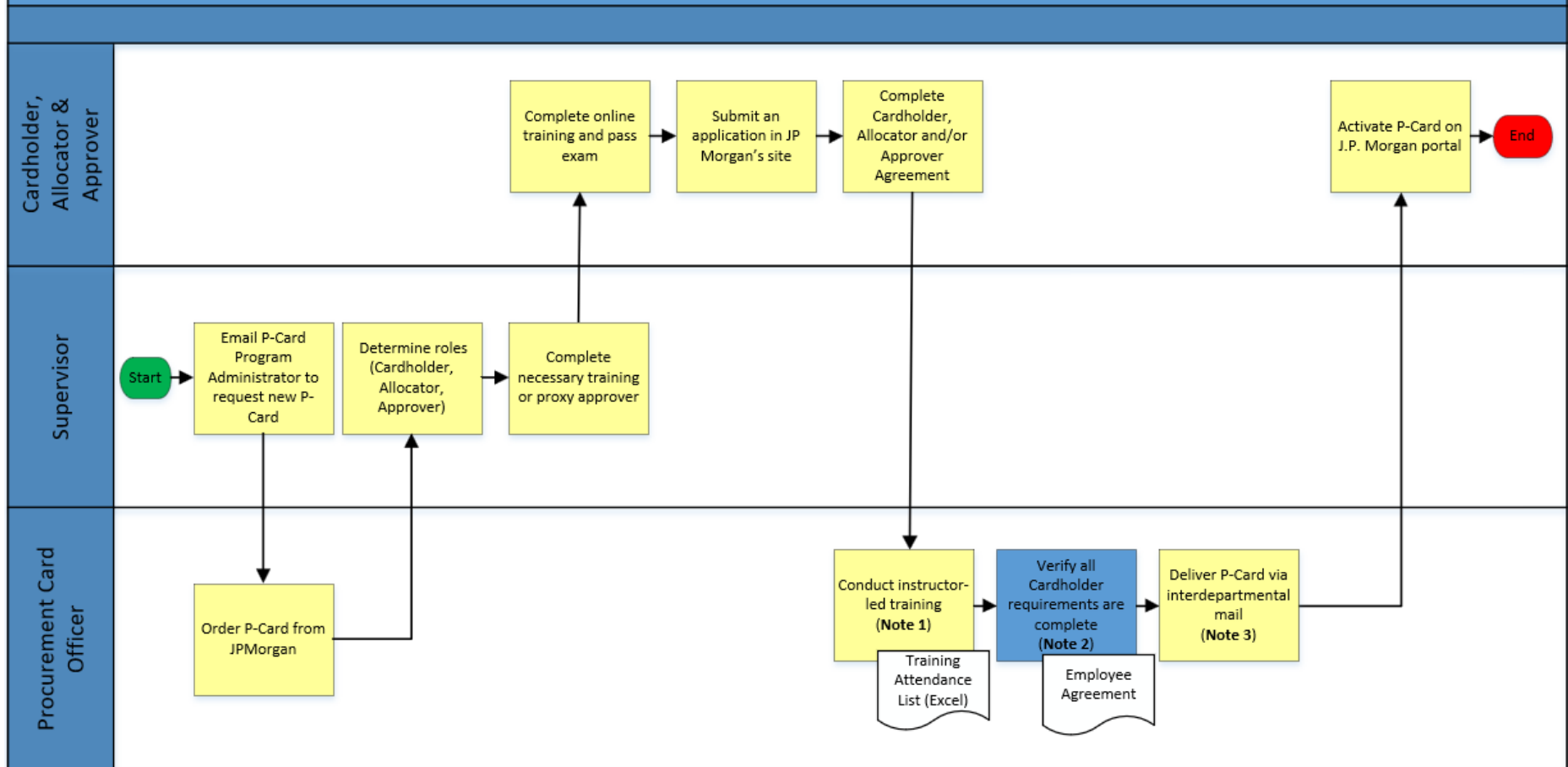
Observation	4. PCard Documentation Compliance
<p>Low</p>	<p>The County's <i>Procurement Card Policy</i> establishes controls to validate proper authorization, segregation of duties, and compliance with procurement regulations. The following requirements, which relate to the exceptions noted below, include:</p> <ul style="list-style-type: none"> • Goods purchased with a PCard must be received and physically verified by someone other than the Cardholder, with documentation (e.g., signed packing slip or receipt) uploaded to PaymentNet. • Cardholders must adhere to the single transaction limit of \$10,000 unless an exception memorandum or documented pre-authorization is obtained; purchases exceeding this limit are reviewed by OPS for proper procurement methods. • All transactions are subject to review by the Allocator and Approver to confirm compliance. <p>We noted the following during our review:</p> <ul style="list-style-type: none"> • Two (2) of fifty (50) sampled transactions lacked documentation of receipt as required (\$9,498 for Police recruiting supplies and \$5,674 for Parks and Recreation kitchen equipment, respectively). • One (1) of eleven (11) sampled transactions exceeding \$10,000 did not have appropriate justification or pre-approval (\$13,188 for milling services). <p>Failure to document secondary review undermines segregation of duties and increases the risk of overpayment, duplicate payment, inventory misstatement, reconciliation challenges, and unresolved vendor disputes. Exceeding transaction limits without proper authorization heightens the risk of unauthorized purchases and non-compliance with County procurement regulations.</p>
<p>Recommendation</p>	<p>The following is recommended:</p> <ul style="list-style-type: none"> • Assigned PCard Allocators and Approvers should annually re-certify their understanding of the PCard usage requirements which is currently required for cardholders. Currently, cardholders are required to undergo a recertification process every three (3) years to reinforce adherence to documentation and timeliness requirements • OPS should continue monthly sample-based audit efforts already in place and expand to include larger sample sizes as resources allow. • OPS should enforce established escalation protocol for repeated compliance issues.
<p>Management Action Plan</p>	<p>Response: Management concurs with these findings and recommendations.</p> <p>To reinforce policy adherence, an annual recertification training process for Allocators and Approvers was implemented in calendar year 2025, consistent with the process required for Cardholders. Roles and system access within PaymentNet are removed for individuals who do not complete the annual recertification training within the required timeframe. OPS is recommending FY27 budget initiative to adopt AI compliance software for 100% audit compliance. Established escalation protocols for repeated compliance issues are actively enforced to ensure timely resolution and consistent adherence to policy. Compliance trends are monitored regularly, and any recurring issues are addressed promptly through the escalation process to maintain accountability and mitigate risk.</p> <p>Responsible Party: Office of Procurement Services – Procurement Card Manager</p> <p>Estimated Completion Date: Completed</p>



PROCESS MAPS

Prince William County – Formal Purchasing Card Issuance, Maintenance and Record Keeping

Page 1 of 1



Note 1: Training varies depending on the role—cardholders, approvers, and allocators each receive role-specific guidance. The training may be done virtually or in person. Cardholders are required to be recertified every time their card expires.

Note 2: As part of the document review, the Procurement Card Officer validates that the Cardholder, Approver, and Allocator have the appropriate training completed and evidence is on file. They also retain Human Resources documentation to evidence that the applicant is a active employee.

Note 3: There is a proxy system in place for the delivery of p-cards to library employees and volunteers.

Legend:

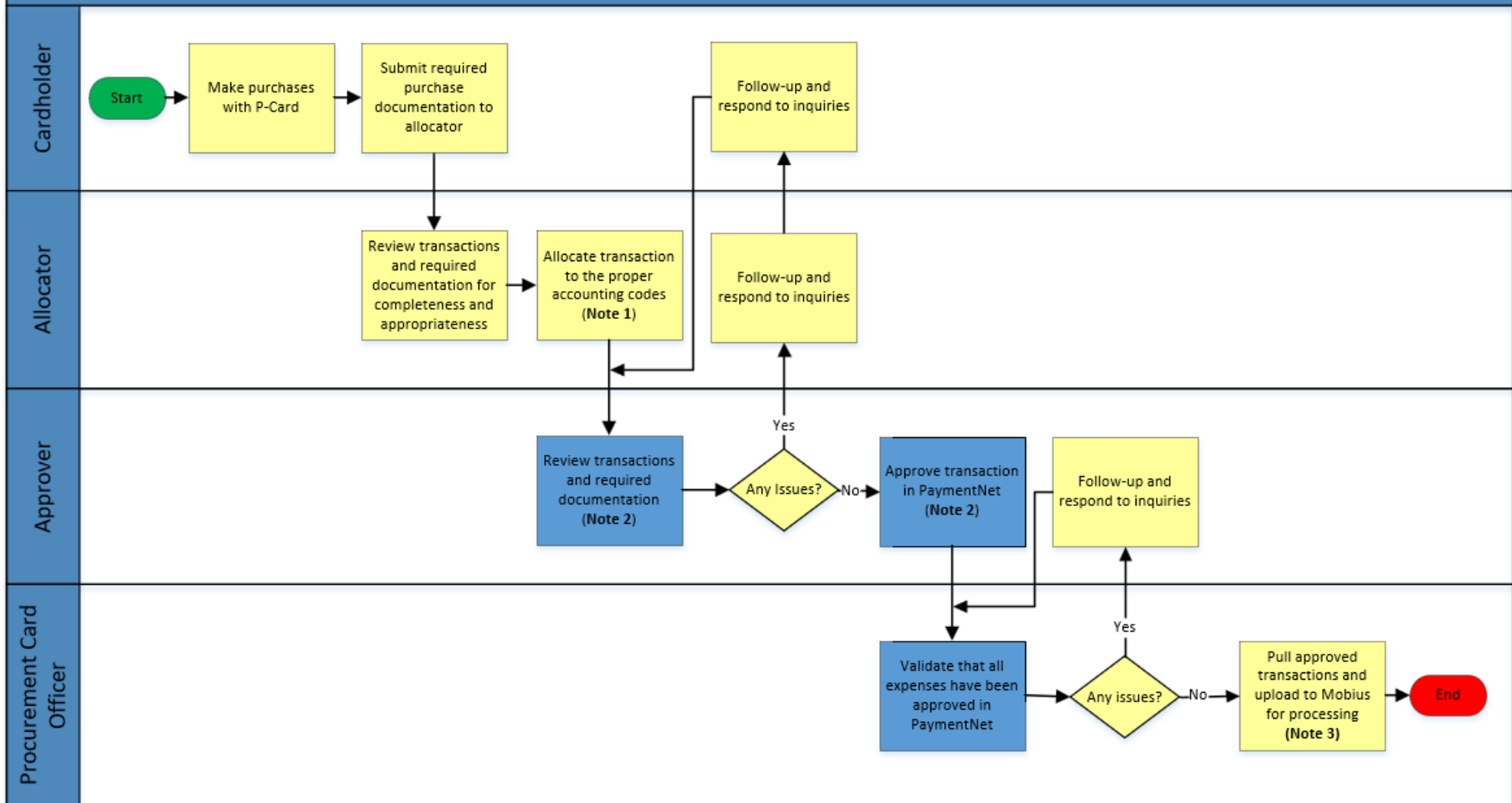
Process Step	Automated Control	Manual Control	Gap
--------------	-------------------	----------------	-----



PROCESS MAPS (CONTINUED)

Prince William County – P-Card Expense Approval Process

Page 1 of 1



Note 1: Allocators are encouraged to allocate expenses on the PaymentNet site on a weekly basis and must do so by the 3rd business day after month end.
Note 2: The designated approver may be different from the Cardholders supervisor, which will be documented in the Cardholder's file.
Note 3: Payments are processed by the finance department weekly, with the final payment processed at month-end.

Legend:

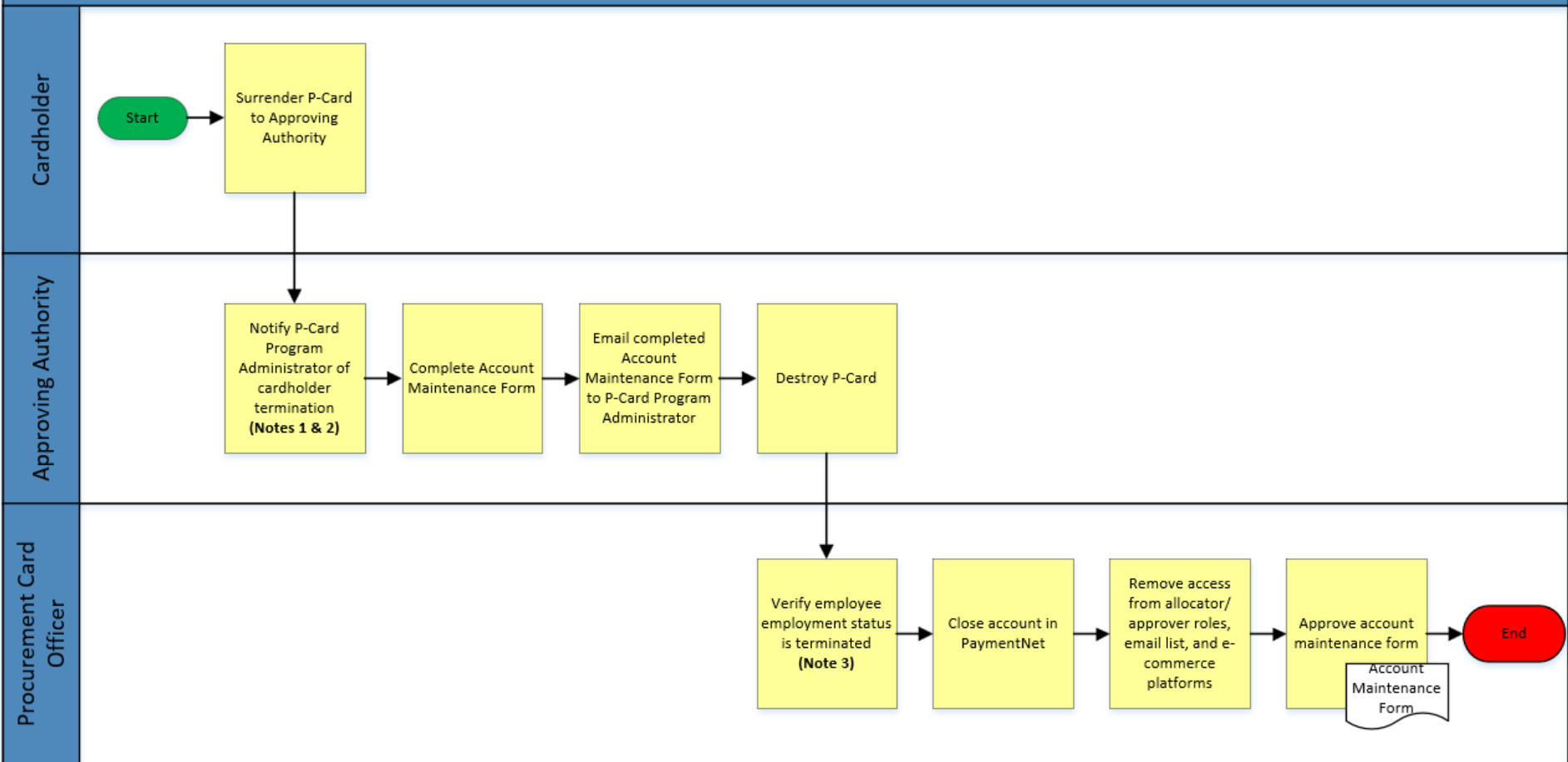
Process Step	Automated Control	Manual Control	Gap
--------------	-------------------	----------------	-----



PROCESS MAPS (CONTINUED)

Prince William County – Terminations

Page 1 of 1



Note 1: The Approving Authority is a department director, Volunteer Fire & Rescue Company Chief and/or President or their designee.

Note 2: Approving Authority must notify PCardAdministration@pwcgov.org at least one week prior to planned departures or immediately for unexpected terminations.

Note 3: The procurement card office receives daily notifications from the HR department informing officers of all employee terminations.

Legend:

Process Step	Automated Control	Manual Control	Gap
--------------	-------------------	----------------	-----



RSM US LLP
1861 International Drive
Suite 400
McLean, VA 22102
321.751.600

www.rsmus.com

RSM US LLP is a limited liability partnership and the U.S. member firm of RSM International, a global network of independent audit, tax and consulting firms. The member firms of RSM International collaborate to provide services to global clients, but are separate and distinct legal entities that cannot obligate each other. Each member firm is responsible only for its own acts and omissions, and not those of any other party.

For more information, visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

© 2025 RSM US LLP. All Rights Reserved.

