

CLERK OF THE CIRCUIT COURT & COMPTROLLER

BREVARD COUNTY, FLORIDA

Report No. 2026-AUD-002

Purchase Card Audit: Brevard County Public Works Department, Road and Bridge Program



Office of Inspector General

May 12, 2026



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May 12, 2026

Mr. Marc Bernath
Director
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Attached, please find our final report, entitled "2026-AUD-002, Purchase Card Audit: Brevard County Public Works Department, Road and Bridge Program" as fulfillment of the commitment we made during our entrance conference on Thursday, February 12, 2026.

The purpose of this final report is to provide you with our findings and close our work on the Brevard County Public Works Department, Road and Bridge Program.

We thank you for your cooperation and support during the course of our audit and look forward to working with you again in the future.

Sincerely,

Martin Miller

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Contents

Executive Summary	4
Introduction	5
Objectives	5
Scope	5
Background	5
Audit Criteria.....	5
Observations & Recommendations	6
1.Purchase Card Policies and Procedures (AO 41)	6
2.Transaction Analysis	7
3.Bank of America Comparison	9
Management Response Action Plan for 2026-AUD-002, Road and Bridge Purchase Card Report	10

Executive Summary

This audit was conducted to assess the integrity, compliance, and internal control structure of the Purchase Card (P-Card) program administered by Brevard County, Public Works Department, Road and Bridge Program (hereafter referred to as R&B). The audit revealed no major weaknesses in terms of adherence to Administrative Order 41 (hereafter referred to as AO 41) or in terms of commonly accepted practices of process oversight and control.

Strength: The P-Card audit generally found that P-Card holders were preparing and submitting their monthly reconciliations to County Finance within the required fifteen days of receipt of their P-Card statements.

Strength: All current P-Card holders were interviewed and appeared to be well-informed and adhering to AO 41.

Overall Conclusion

Road and Bridge is generally conducting P-Card operations within the parameters set by Administrative Order 41. We found evidence of routine compliance with policies and procedures. We found no evidence of malfeasance, fraud, waste, or abuse.

Introduction

Objectives

The objective of this audit was to evaluate the accuracy, completeness, and integrity of the Brevard County Road and Bridge Purchase Card (P-Card) program. Specifically, the audit aimed to assess adherence to applicable laws, regulations, and policies, as well as the effectiveness of internal controls related to the program.

The audit reviewed all relevant P-Card transactions, including a sample for detailed testing and program governance, including roles, responsibilities, and oversight.

Scope

The scope of the audit covered purchase card transactions and records for the period beginning October 1, 2024, through September 30, 2025.

Background

Historical evidence of regular audit work performed in support of R&B's P-Card program was not readily available. During the interview process, no evidence of prior audit work was identified.

Due to the overall importance of purchasing, combined with the lack of evidence of previous audit work, the Inspector General conducted this audit of R&B's P-Card program to ensure compliance, accountability, and transparency. This report is the result of that audit.

Audit Criteria

The audit criteria for the project was based on Brevard County's Administrative Order 41.

Additionally, we also referenced widely accepted accounting practices; e.g. segregation of duties, physical protection of assets, appropriate supervision, etc.

Observations & Recommendations

This audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, the observations and recommendations presented in this report may not be all-inclusive of areas where improvements may be needed.

1. Purchase Card Policies and Procedures (AO 41)

Observation: In preparation for this audit, we reviewed the P-Card policies and procedures that were available to us. This review was conducted to understand the P-Card procedures followed by Road and Bridge cardholders. Examining the policy document provided the basis for our transaction testing and interview content. Members of R&B leadership stated that they employed no other policies or procedure documents than AO 41, to govern their P-Card processes.

During the interview process, each interviewee was asked specific questions regarding knowledge and use of AO 41 requirements. All interviewed employees indicated either a knowledge of the correct course of action or the propensity to consult written policies in the absence of specific knowledge.

During interviews, each interviewee acknowledged that no formal training of any kind had been provided to, or required of, cardholders. Some interviewees referenced being provided with copies of AO 41 upon issuance of a purchase card to them, but received no formal training thereafter.

At this point, we note that providing new cardholders with a copy of AO 41 at issuance of a purchase card is required by AO 41, Section III "Procedure", Subsection B "Assignment and Control of the Purchasing Card", Paragraph 1, "Requests for and Issuance of Purchasing Cards", Subparagraph e "The Cardholder will be given a copy of the Purchasing Card Administrative Order and an oral review of the program". Additionally, Section IV "Required Training/Orientation" states, "Purchasing Services shall ensure that all employees who are assigned a Purchasing Card receive training prior to receiving it." Details of the content of the required "Training" are not specified in the text.

Cardholders were also asked to describe the reconciliation process used by R&B to accomplish the reconciliation task. Each interviewee described a process by which hardcopy Bank of America statements are received by the local cardholders. Receipts, which cardholders collect during card use over the course of a month, are compared to statements provided by the bank. The reconciliation form is completed and the entire package is forwarded to appropriate management for review. Managers review the package and sign the reconciliation form. The reconciliation documentation is then forwarded to County finance for final processing. In addition, P-Card reconciliation

packages, scanned into the system, provided written support for the validity of this process when examined by the audit team.

We did note a number of Bank of America (BOA) statements that were unsigned, either by the cardholder, the manager, or both. AO 41 page 8, paragraph D, subparagraph 5 mandates the bank statements should be signed by the Department/Office Representative.

Conclusion: Road and Bridge P-Card holder knowledge is strong regarding prescribed procedures for operation of the card. Evidence indicates that prescribed procedures are being followed in R&B. Some deviation from policy occurred with respect to lack of signatures on monthly bank statements.

Cause: Lack of routine training may allow some detail aspects of the purchase card process to be overlooked.

Recommendation: We recommend that R&B leadership encourage all Cardholders and Department Representatives to sign and date bank statements.

2. Transaction Analysis

Observation: The next step in our fieldwork was to conduct transaction analysis. During this phase, we accessed, via the Clerk of the Circuit Court and Comptroller's database, copies of reconciliation packages scanned into the system for R&B personnel. We compared documentation found there to a prepared checklist that reflected requirements made by AO 41. The checklist was composed using AO 41 rules and regulations for making purchases with the P-Card. The purpose of this process was to determine whether R&B cardholders were adhering to County policies/procedures for proper card use.

We initially intended to sample transactions for the fiscal year under examination. Upon closer scrutiny, we determined that R&B was a low volume purchase card user. Both the number of transactions, per cardholder, and the number of total transactions was such that examination of all transactions for the period was feasible. We then proceeded to examine all P-Card transactions for Fiscal Year (FY) 2025.

Through our examinations, we determined that for FY 2025, R&B followed prescribed procedures a vast majority of the time.

During the course of examination, we reviewed the P-Card records for the Road and Bridge Maintenance Superintendent, located at the Melbourne Office. Upon examining the reconciliation reports for both November 2024 and December 2024, we discovered that the same supporting documentation had been scanned in support of both reports.

Specifically, there were two bee treatments in subsequent months. Both treatments costing the same amount.

During the interview process, the Maintenance Superintendent acknowledged that the invoice clearly did not relate to the December activity and then presented us with a copy of the correct invoice. This would appear to settle the matter of proper supporting documentation for the transaction.

During the interview process, we discussed the situation in which the Maintenance Superintendent appeared to submit a document in support of the December 2024 reconciliation, which actually supported the November 2024 reconciliation. The Manager immediately acknowledged the error and made a copy of the errant receipt. He showed us, on his computer, the file in question had the correct supporting documentation for the December 2024 reconciliation. We checked the date stamp created by the computer and it read December 2024. This indicated to us the Manager had submitted the correct reconciliation package. This suggests there was possibly a paperwork error between the inspection of the reconciliation package by the Manager and the scanning of the package into the imaging system. The Road and Bridge personnel appear to have handled the process correctly.

In a separate incident, we observed that a Road and Bridge Equipment Supervisor had paid for a number of “plate readings” for County vehicles passing through tollbooths. These payments are typically more expensive than using a toll transponder. When interviewed, the Equipment Supervisor described several scenarios where plate readings occurred rather than transponder usage. The Road and Bridge Equipment Supervisor examined the cost effectiveness of equipping all vehicles with toll transponders, or pay the plate reading rates. The answer would depend on how many vehicles would need to be equipped with transponders versus how often the vehicles pass through tollbooths.

We conducted further investigation into the cost issue and garnered this information from the SunPass website.

*“When you pass through a toll point without a transponder, overhead cameras capture your **license plate**. The system generates an **invoice** mailed to the vehicle’s registered owner, consolidating tolls over a 30-day period.*

*Each invoice includes a \$2.50 **administrative fee**, and rates are typically 25-50% higher than **SunPass** rates. For example, a \$1.00 toll with a transponder might cost \$1.25-\$1.50 via **Toll-by-Plate**.”*

Further information can be found at: [How Do I Pay A Florida Toll Without A SunPass? - SunPass](#)

The Director of the Brevard County Public Works Department stated he had discussed the issue with his team. As the fleet mechanic supervisor, the Equipment Supervisor has hundreds of vehicles under his charge. While he has an assigned transponder, there are some vehicles that rarely travel on toll roads, as travel is based on needed maintenance outside the local capabilities. Having every vehicle equipped with a transponder would be impractical. The Director stated he asked the Equipment Supervisor to prioritize those

vehicles most likely to travel on toll roads and ensure they were equipped with transponders. According to the Director, they could have up to ten vehicles listed per transponder, thereby paying the preferred lower rate.

During the course of our examination, we found nothing that indicated the presence of malfeasance of any kind.

Conclusion: Documentation examined supported the assertion that R&B cardholders are well versed in official P-Card policy. Department leadership sets proper tone-at-the-top for success in using and protecting the P-Card. No significant deviations from policy were detected.

3. Bank of America Comparison

Observation: The next step in our fieldwork was to compare the scanned document packages cited in the section above to information contained in the Bank of America (BOA) Works system for the same time period. The objective of this test was twofold. First, we wanted to compare the records provided by R&B to a set of third-party objective source documents. If everything is in order, the information should match. Second, because we determined R&B to be a low volume user of P-Cards, we wanted to search for any financial transaction that may have been omitted from R&B records, either accidentally or deliberately.

Regarding the above referenced erroneous reconciliation for December 2024, the BOA information does not contain an image of the transaction receipt. The BOA information listed the date of the transaction as November 12, 2024. This date coincides with the correct invoice provided by R&B personnel.

We found that objective records from BOA matched the records provided by R&B.

Conclusion: Road and Bridge P-Cards transactions matched objective third-party records, indicating completeness and accuracy. R&B is a low volume P-Card user, as such, there is some opportunity to reduce the number of low or non-used P-Cards.

Cause: Routine use or non-use of P-Cards may be accepted by R&B leadership as normal and go unquestioned.

Recommendation: We recommend that R&B leadership annually review their card usage and consider terminating any P-Cards they deem to have low to no usage or add little benefit to the organization.

Management Response Action Plan for 2026-AUD-002, Road and Bridge Purchase Card Report

Audit Recommendations	Management Responses	Projected Completion Date	Actual Completion Date	Responsible Party
<p>Recommendation: We recommend that R&B leadership encourage all Cardholders and Department Representatives to sign and date bank statements.</p>	<p>Direction was issued that all PW Credit Cardholders must sign both the Bank of America Statement and the Reconciliation form, and that our accountants shall reject any packages without both signatures so long as it remains the current policy.</p>	<p>5/4/2026</p>	<p>5/4/2026</p>	<p>Marc Bernath</p>
<p>Recommendation: We recommend that R&B leadership annually review their card usage and consider terminating any P-Cards they deem to have low to no usage or add little benefit to the organization.</p>	<p>Credit card assignments are periodically reviewed, but yearly is not necessary as they are positionally assigned due to our large 335-employee organization and the diverse geography of our 72 mile county. As employees turnover, card assignments are reevaluated. While they may not be used a lot on a daily basis by certain individuals, they are critical to our decentralized contingency response afterhours and on weekends in cases of emergencies such as unnamed storms and declared hurricanes as well as occasionally serve as the payment mechanism when certain employees require training and/or travel.</p>	<p>4/2/2026</p>	<p>4/2/2026</p>	<p>Marc Bernath</p>