

# CLERK OF THE CIRCUIT COURT & COMPTROLLER

## BREVARD COUNTY, FLORIDA

**Report No. 2026-AUD-001**

### **Purchase Card Audit: Brevard County Emergency Management**



**Office of Inspector General**

**February 3, 2026**



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February 3, 2026

Mr. John Scott  
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Attached, please find our final report entitled "2026-AUD-001, Purchase Card Audit: Brevard County Emergency Management" as fulfillment of the commitment we made during our entrance conference on Monday, December 1, 2025.

The purpose of this final report is to formally provide you with our findings and close our work on the Emergency Management P-Card audit project.

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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# Executive Summary

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The audit was conducted to assess the integrity, compliance, and internal control structure of the Purchase Card (P-Card) program administered by Brevard County Emergency Management. 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 Finance within the required fifteen days of receipt of their P-Card statements.

**Strength:** Emergency Management (hereafter referred to as EM) uses a central point of contact to govern the reconciliation process. This provides EM leadership immediate awareness of P-Card issues that need to be addressed during the reconciliation process.

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

**Opportunity:** Formal training was not universally required and was not annually renewed.

**Opportunity:** The current reconciliation process is heavily dependent on physical documents and manual calculations. It does not take advantage of online information systems designed specifically for this task. However, we have since learned that the County and the County Finance Department are implementing a software program that integrates with the County's financial system that will track invoices and automate expense management, thus improving efficiency and streamlining processes. The first phase of this project implements invoice processing; the second phase includes purchasing card and travel processing.

## Overall Conclusion

Emergency Management is 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.

Emergency Management has opportunities for improvement in several areas, including personnel training and automation of the reconciliation process.

# Introduction

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## Objectives

The objective of this audit was to evaluate the accuracy, completeness, and integrity of the Brevard County Emergency Management 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 EM's P-Card program was not readily available. During the interview process, no evidence of prior audit work was identified. Recurring P-Card examinations were discussed but not formally established.

Due to the overall importance of purchasing, combined with the lack of evidence of previous audit work, the Inspector General conducted this audit of EM'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.

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

# Observations & Recommendations

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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 Emergency Management cardholders. Examining the policy document provided the basis for our transaction testing and interview content. Members of EM 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 the 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 EM to accomplish the reconciliation task. Each interviewee described a process by which hardcopy Bank of America statements are received by the Executive Secretary. Receipts which cardholders had collected during card use over the course of the month are submitted to managers. The managers add accounting information to the receipts and forward them to the Executive Secretary. The Executive Secretary completes the reconciliation forms for all cardholders and returns the forms to the managers. The managers review the forms with the cardholders to ensure that the information is correct.

Managers and cardholders sign the form to indicate approval and return the signed forms to the Executive Secretary. She then scans the forms and receipts into the imaging system, uploads the images to Finance, and files the hardcopies. This system is illustrated by a flow chart EM keeps available and was provided to the audit team by the Director (See image below.). 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.



**Conclusion:** Emergency Management P-Card holder knowledge is strong regarding prescribed procedures for operation of the card. Evidence indicates that prescribed procedures are being followed in Emergency Management. Training regarding P-Card procedures could be strengthened.

**Cause:** Details for effective training are not clearly defined in Administrative Order 41.

**Recommendations:**

- A. We recommend that management conduct regular, formal, documented reviews and updates of the official Administrative Order 41, as it relates to P-Card training.

- B. We recommend that management coordinate the composition and implementation of a Purchasing Card Training Program. The Training Program should contain sufficient detail to enable users to accurately and routinely execute their responsibilities with regard to the use of the P-Card. In addition, the program should indicate contact points for cardholders in the event that unusual or problematic situations occur. The Training Program should be required for every employee at the time of P-Card issuance. The Training should be reviewed and refreshed annually for every P-Card holder. Documentation of completed initial training and the review should be kept on file to demonstrate cardholder competence. The Training could be delivered in person, via video recording, interactive programming, or by any means deemed by management to be efficient and effective.

## 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 by EM personnel. We compared documentation found there to a prepared checklist that reflected requirements made by AO 41. The purpose of this process was to determine whether EM cardholders were adhering to procedural requirements.

We initially intended to sample transactions for the fiscal year under examination. Upon closer scrutiny, we determined that EM 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, EM followed prescribed procedures a vast majority of the time. Very minor administrative variances, such as two missing receipts, were noted.

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 EM 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 Works system for the same time period. The objective of this test was twofold. First, we wanted to compare the records provided by EM to a set of third-party objective source of documents. If everything is in order, the information should match. Second, because we determined EM to be a low volume user of P-Cards, we wanted to search for any financial transaction that may have been omitted from EM records, either accidentally or deliberately.

We found that objective records from the Bank of America matched the records provided by EM. There was one instance where a reconciliation package was missing from the Clerk of the Circuit Court and Comptroller database. When this situation was reported to EM personnel, they quickly provided a hard-copy version of the reconciliation from their files. This indicated to us that the missing documentation was a simple error in scanning.

**Conclusion:** Emergency Management P-Cards transactions matched objective third-party records indicating completeness and accuracy. EM 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 EM leadership as normal and go unquestioned.

**Recommendation:** We recommend that EM 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-001, Emergency Management Purchase Card Report

Audit Recommendations	Management Responses	Projected Completion Date	Actual Completion Date	Individual Responsible
<p>We recommend that management conduct regular, formal, documented reviews and updates of the official Administrative Order 41, as it relates to P-Card training.</p>	<p>County Management has regularly reviewed Administrative Order AO-41, "Purchasing Cards," and has made changes to best practices and County procedures. Most recently, Administrative Order AO-41 was revised on November 21, 2024, on the recommendation of an audit report issued on July 22, 2024, by the Clerk of the Circuit Court and Comptroller. Prior revisions occurred on November 9, 2023, January 3, 2023, August 22, 2019, and June 4, 2018.</p>	01/30/2026	01/30/2026	Kathy Wall
<p>We recommend that management coordinate the composition and implementation of a Purchasing Card Training Program. The Training</p>	<p>County Management has updated Administrative Order AO-41 to require an in-person. Training Program before an employee receives their Purchasing Card. The</p>	01/30/2026	01/30/2026	Kathy Wall

Audit Recommendations	Management Responses	Projected Completion Date	Actual Completion Date	Individual Responsible
<p>Program should contain sufficient detail to enable users to accurately and routinely execute their responsibilities with regard to the use of the P-Card. In addition, the training program should indicate contact points for cardholders in the event that unusual or problematic situations occur. The Training Program should be required for every individual at the time a P-Card is issued. The training should be reviewed and refreshed annually for every P-Card holder. Documentation of completed initial training and the reviews should be kept on file to demonstrate cardholder competence. The training could be delivered in-person, via video recording, interactive programming, or by any means deemed by management to be efficient and effective.</p>	<p>Program will be administered by Purchasing Services and will cover Administrative Order AO-41, "Purchasing Cards," and other relevant County Policies and Administrative Orders as they pertain to the use of the County's Purchasing Program. Also, each time the Administrative Order AO-41, "Purchasing Cards," is revised by County Management, training materials will be updated to reflect the revisions and provided to Card holders outlining those revisions.</p>			
<p>We recommend that EM leadership annually review their card usage and consider terminating any P-</p>	<p>The Emergency Management Director will review employee usage of P-Cards annually</p>	<p>03/02/2026</p>		<p>John Scott</p>

<b>Audit Recommendations</b>	<b>Management Responses</b>	<b>Projected Completion Date</b>	<b>Actual Completion Date</b>	<b>Individual Responsible</b>
Cards they deem to have low to no usage or add little benefit to the organization.	and make changes as necessary for the Office.			