

Items to check during Purchasing card audit:

1. Invoice for each charge
2. Check the sales tax
 - If sales tax paid the flag should be Y
 - If sales tax not paid flag should be N
 - If sales tax not applicable (labor, fedex, travel, etc) flag should be Y
3. Check travel charges
 - Should have changed to travel object code
 - Should have included traveler's SSN (if not coded 3121)
 - Should have sales tax flag as Y
4. Check for more than one charge per day to same vendor – split purchases
5. Review invoices for inappropriate sales
 - Entertainment (food and alcohol) to appropriated accounts (accts starting with "1")
 - Coffee supplies
 - Office parties