

Appendix IV

Detailed Status Report of Recommendations Since 2015

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
School District Purchase Cards	ASD-West	2017	5	2	36	We recommend school districts use the cardholder agreement in government policy AD-6405 Purchase Card and have cardholders sign the agreement before obtaining their purchase card and annually as required by the new policy.	Implemented *
	ASD-North						Not Implemented *
	ASD-East						Implemented *
	ASD-South						Implemented *
	DSF-Sud						Implemented *
	DSF-Nord Est						Implemented *
	DSF-Nord Ouest						Implemented *
School District Purchase Cards	Finance and Treasury Board	2017	5	2	39	We recommend Treasury Board issue guidance for the application of government policy AD-2801 Travel Policy in regards to business meeting expenses.	Implemented *
School District Purchase Cards	ASD-West	2017	5	2	43	We recommend school districts use purchase cards only for purchases that are authorized under government policies.	Implemented *
	ASD-North						Implemented *
	ASD-East						Implemented *
	ASD-South						Implemented *
	DSF-Sud						Implemented *
	DSF-Nord Est						Implemented *
	DSF-Nord Ouest						Implemented *
School District Purchase Cards	Finance and Treasury Board	2017	5	2	47	We recommend the Office of the Comptroller issue guidance for making online purchases, including the risks associated with online shopping and	Implemented *

						security precautions that should be taken.	
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* Denotes implementation status as verified by AGNB in 2021.

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
School District Purchase Cards	ASD-West	2017	5	2	49	We recommend school districts monitor and enforce adherence to guidelines in the cardholder agreement and policy AD-6405 Purchase Card.	Implemented *
	ASD-North						Implemented *
	ASD-East						Implemented *
	ASD-South						Implemented *
	DSF-Sud						Implemented *
	DSF-Nord Est						Implemented *
	DSF-Nord Ouest						Implemented *
School District Purchase Cards	ASD-West	2017	5	2	53	We recommend school districts provide education to cardholders on their responsibilities, the appropriate use of purchase cards, consequences for misuse, as well as transaction reconciliation procedures, before new cardholders begin to use their card and regularly for all cardholders.	Implemented *
	ASD-North						Implemented *
	ASD-East						Implemented *
	ASD-South						Implemented *
	DSF-Sud						Implemented *
	DSF-Nord Est						Implemented *
	DSF-Nord Ouest						Implemented *
School District Purchase Cards	ASD-West	2017	5	2	54	We recommend school districts provide training to purchase card administrators and transaction approvers on the appropriate use of purchase cards and enforcement procedures.	Implemented *
	ASD-North						Implemented *
	ASD-East						Implemented *
	ASD-South						Implemented *
	DSF-Sud						Implemented *
	DSF-Nord Est						Implemented *
	DSF-Nord Ouest						Implemented *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
School District Purchase Cards	ASD-West	2017	5	2	60	We recommend school districts segregate incompatible user responsibilities and system accesses as required by government policies AD-6402 Approval of Payments and AD-6405 Purchase Card.	Implemented *
	ASD-North						Implemented *
	ASD-East						Implemented *
	ASD-South						Implemented *
	DSF-Sud						Implemented *
	DSF-Nord Est						Implemented *
	DSF-Nord Ouest						Implemented *
School District Purchase Cards	ASD-West	2017	5	2	65	We recommend school districts ensure sufficient documentation in support of purchase card transactions be provided by the cardholder, reviewed against applicable policies and guidelines and filed for future reference.	Implemented *
	ASD-North						Implemented *
	ASD-East						Implemented *
	ASD-South						Implemented *
	DSF-Sud						Implemented *
	DSF-Nord Est						Implemented *
	DSF-Nord Ouest						Implemented *
School District Purchase Cards	ASD-West	2017	5	2	69	We recommend school districts monitor and enforce compliance with the provisions of the cardholder agreement in relation to timely submission of supporting documentation.	Implemented *
	ASD-North						Implemented *
	ASD-East						Implemented *
	ASD-South						Implemented *
	DSF-Sud						Implemented *
	DSF-Nord Est						Implemented *
	DSF-Nord Ouest						Implemented *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
School District Purchase Cards	ASD-West	2017	5	2	72	We recommend school districts review account coding and the amount of sales tax for each transaction entered into the financial system in order to provide accurate financial information.	Implemented *
	ASD-North						Implemented *
	ASD-East						Implemented *
	ASD-South						Implemented *
	DSF-Sud						Implemented *
	DSF-Nord Est						Implemented *
	DSF-Nord Ouest						Implemented *
School District Purchase Cards	ASD-West	2017	5	2	85	We recommend school districts review cardholder listings regularly to ensure only active employees who purchase for the school districts have the appropriate type of purchase card with transaction and monthly limits that meet their purchasing needs.	Implemented *
	ASD-North						Implemented *
	ASD-East						Implemented *
	ASD-South						Implemented *
	DSF-Sud						Implemented *
	DSF-Nord Est						Implemented *
	DSF-Nord Ouest						Implemented *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
School District Purchase Cards	ASD-West	2017	5	2	86	We recommend school districts add a formal step in the termination process in order to ensure departing employees' cards are cancelled before their employment with the district ends.	Not Implemented *
	ASD-North						Not Implemented *
	ASD-East						Not Implemented *
	ASD-South						Not Implemented *
	DSF-Sud						Not Implemented *
	DSF-Nord Est						Not Implemented *
	DSF-Nord Owest						Not Implemented *
School District Purchase Cards	ASD-West	2017	5	2	87	We recommend school districts develop, document and implement procedures for the issuance and cancellation of purchase cards in consultation with the other school districts, with guidance from the Office of the Comptroller as needed, to ensure consistency and efficiency.	Not Implemented *
	ASD-North						Not Implemented *
	ASD-East						Not Implemented *
	ASD-South						Not Implemented *
	DSF-Sud						Not Implemented *
	DSF-Nord Est						Not Implemented *
	DSF-Nord Owest						Not Implemented *

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Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
School District Purchase Cards	ASD-West	2017	5	2	95	We recommend school districts document their regular monitoring of purchase card transactions to identify violations.	Implemented *
	ASD-North						Implemented *
	ASD-East						Implemented *
	ASD-South						Implemented *
	DSF-Sud						Implemented *
	DSF-Nord Est						Implemented *
	DSF-Nord Ouest						Implemented *
School District Purchase Cards	ASD-West	2017	5	2	96	We recommend school districts develop, document and implement consistent enforcement procedures for non-compliant cardholders to enforce guidelines in consultation with the other school districts, with guidance from the Office of the Comptroller as needed, to ensure consistency and efficiency.	Not Implemented *
	ASD-North						Not Implemented *
	ASD-East						Not Implemented *
	ASD-South						Not Implemented *
	DSF-Sud						Not Implemented *
	DSF-Nord Est						Not Implemented *
	DSF-Nord Ouest						Not Implemented *
School District Purchase Cards	Education and Early Childhood Development	2017	5	2	97	We recommend the Department of Education and Early Childhood Development coordinate work on the implementation of our recommendations by all school districts.	Not Implemented *
School District Purchase Cards	Education and Early Childhood Development	2017	5	2	98	We recommend the Department of Education and Early Childhood Development’s internal audit function audit and report on school district purchase cards on a regular basis.	Not Implemented *

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