

**PEARL RIVER COUNTY SCHOOL DISTRICT  
NARRATIVE FOR SIGNIFICANT AUDIT AREAS  
FYE 6/30/2022**

**AUDIT AREAS ADDRESSED:**

Procurement Cards

**Narrative:**

- 1.** The Procurement card will be used for making purchases when purchase orders are not acceptable.
- 2.** A purchase order must be approved for all card transactions. Purchases are limited to the amount of the purchase order and must not exceed this amount. This allows Accounts Payable to reconcile all purchases using the card and prevent going over budget.
- 3.** The card will be kept in the Business Office safe to prevent theft.
- 4.** The card will be signed in/out by the Purchasing Clerk. The card must be returned in a timely manner to prevent loss, theft, or misuse.
- 5.** If the card is lost or stolen, the person who signed out the card must contact the CFO immediately.
- 6.** If the card is denied, the cardholder must contact the CFO immediately.