

## Credit Cards

**Procedures** – Prepared a detailed analysis of credit card activity for 2012 through 2015 using cancelled checks, invoices/bills/supporting documentation, and accounting records obtained.

**Results** - The following information related to credit card charges was obtained (included in Addendum C):

- Credit card postings to the general ledger.
- Paid Invoice Report by Vendor from the ACS Financial System.
- Credit card statements.

Amounts reported on the Paid Invoice Report by Vendor were compared to monthly totals reported on credit card statements, and to postings in the general ledger. A total of \$419,976 posted to the general ledger agreed to the total amount reported on the Paid Invoice Report by Vendor. Amounts reported on credit card statements totaled \$434,018, which exceeded the amounts charged to the general ledger. This appears to be primarily because charges for residents of Mountain View Community (MVC) were included (and subsequently reimbursed). Amounts reported in the general ledger materially agreed to amounts reported on credit card statements. Below is a summary of activity:

		Sheriff	MVC	Total
General ledger		\$ 67,417	\$ 352,559	\$ 419,976
Paid invoice by vendor report		\$ 69,127	\$ 350,849	\$ 419,976
Credit card statement		\$ 58,540	\$ 346,064	\$ 404,605