

# Efficiency and Innovation



*Cameron Brown*

## **CAMERON BROWN AND JACK GAGNON** Office of State Budget and Management



*Jack Gagnon*

As internal auditors for the Office of State Budget and Management, Cameron Brown and Jack Gagnon are skilled at identifying and mitigating risks. A common concern for internal auditors across the state is the process surrounding the use of purchasing cards, or P-cards. Although necessary for operations, reviewing and evaluating P-card use is known to the auditing community as a time-consuming task due to the immense volume of transactions. Brown and Gagnon have encountered many strategies used by various agencies, yet none cut the time spent reviewing purchases or improved the efficacy of identifying red flags for fraud.

Although they do not work in data solutions or information technology, Brown and Gagnon tackled the challenge of developing a scalable data tool to help internal auditors review and reconcile P-card transactions. After conducting research, the pair created a dashboard that allows auditors and other authorized users to sift through tens of thousands of transactions in seconds, making it easier and faster to identify transactions split to circumvent spending limits, purchases that violate agency policies, purchases made in suspicious locations, cards that need terminating due to lack of use and more.

With support and training from Brown and Gagnon, 17 state agencies and universities have adopted the tool for monitoring P-card use. Moreover, their impact on auditing reaches beyond North Carolina. The duo has twice presented training on the dashboard to the Institute of Internal Auditors Mid-Atlantic District Conference and was asked to demonstrate the dashboard to the Louisiana Legislative Auditors. This tool has also gone far beyond the scope of simply monitoring transactions. In one case, an agency used the dashboard in a fraud investigation. It identified violations that prompted the agency to place the employee on investigatory leave within days of detecting the questionable transaction, preventing the loss of additional funds.



Auditing is a crucial process that allows North Carolina's state government to serve its constituents more efficiently. Due to their hardworking, problem-solving natures, Cameron Brown and Jack Gagnon have greatly improved this process. The State of North Carolina is appreciative of them and their achievement.