



Finance Division of Internal Audit & Licensing
Cornelia Louis
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Chief Executive Officer

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DATE: August 5, 2011
TO: Kelvin Walton – Director of Purchasing & Contracting
FROM: Acting Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: Purchase Card (P-Card) Audit
RE: Medical Examiner's Office

General Information

On August 5, 2011, Internal Audit (IA) conducted a Purchasing Card (P-Card) compliance audit of the Medical Examiner's Office. IA reviewed the Medical Examiner's Office P-Card transactions for the period December 1, 2010 through May 31, 2011.

Purpose and Scope

The purpose of this audit was to determine if the Medical Examiner's Office complied with County P-Card policies and procedures.

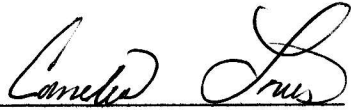
We reviewed cardholder transactions, signoff reports and invoices/receipts to determine that:

- (1) Cardholder maintained the transaction log on a monthly basis and attached applicable receipts.
- (2) P-Card Administrator properly maintained and reconciled transactions on a monthly basis.
- (3) Transactions were appropriate for the department's business.
- (4) Individual transactions did not exceed the amount specified by County P-Card policies and procedures (\$1,000 maximum per individual purchase).
- (5) Total monthly transactions did not exceed amount specified by the County P-Card policies and procedures (\$2,000 maximum per month).
- (6) Cardholders were not using the P-Card for non-business related goods and services.
- (7) The transactions were approved (Manager and/or Department Head).

Opinion

In our opinion, the Medical Examiner's Office is in compliance with DeKalb County P-Card policies and procedures. However, Internal Audit observed receipts from various vendors where tax was charged. We recommend continued diligence in ensuring that all purchases are tax-exempt.

Please feel free to contact me if you have any questions or concerns relating to this audit report.



Cornelia Louis

CL/KRW

cc: Richard Stogner, Executive Assistant/Chief Operating Officer
Joel Gottlieb, Chief Financial Officer/Finance Director
Patrick Bailey, Director-Medical Examiner's Office
Dale Dague, Purchase Card Administrator