



DeKalb

County

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Department of Finance

Internal Audit and Licensing

DATE: November 5, 2009
TO: Kelvin Walton, Director of Purchasing and Contracting
FROM: Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Clerk of Superior Court

General Information

On October 30, 2009 Internal Audit conducted a Purchasing Card (P-Card) compliance audit of the Clerk of Superior Court. Internal Audit reviewed Clerk of Superior Court P-Card transactions for the period June 1, 2009 through September 30, 2009.

Purpose and Scope

The purpose of this audit was to determine if Clerk of Superior Court personnel were complying with County P-Card policies and procedures.

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

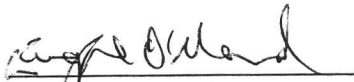
- (1) P-Card Administrator properly maintained and reconciled transactions on a monthly basis.
- (2) Transactions were appropriate for the department's business.
- (3) Individual transactions did not exceed the amount specified by County P-Card policies and procedures (\$1,000 maximum per individual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

Opinion

In our opinion, Clerk of Superior Court is in compliance with County P-Card policies and procedures except as noted below.

Observations

- (1) A FedEx charge in the amount of \$30.19 was charged to supplies rather than postage. The Department Purchasing Card Representative (DPCR), who took over the position abruptly, was not aware that the GL charge accounts could be changed. The DPCR will contact the Purchasing Card Administrator for instructions.
- (2) A purchase was made for Christmas cards in the amount of \$372.58. Internal Audit was told that these cards are sent to attorneys, other departments, etc. The P-card should be used only for the purchase of business related goods and services.
- (3) The Department completed a Transaction Log, however there was no approval by the Manager or Department Head. The DPCR was informed to obtain signature on the log each period.



Eugene O'Mard

cc: Dr. Michael J. Bell, Chief Financial Officer
Linda Carter, Clerk of Superior Court
Dale Dague, Purchasing Card Administrator

EO/SDB