



DeKalb County, Georgia

Department of Finance
Internal Audit and Licensing

DeKalb County Administration Building / 1300 Commerce Drive / Decatur, Georgia 30030
Phone 404-687-3735/Fax 404-371-2055

DATE: July 22, 2009
TO: Kelvin Walton – Director of Purchasing & Contracting
FROM: Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Cooperative Extension

General Information

On July 22, 2009 Internal Audit (IA) conducted a Purchase Card (P-Card) compliance audit of the DeKalb Cooperative Extension Services Office. Internal Audit reviewed Cooperative Extension's Purchase Card transactions for the period April 2009 through June 2009.

Purpose and Scope

The purpose of this audit was to determine if the DeKalb Cooperative Extension office complied with County P-Card policies and procedures.

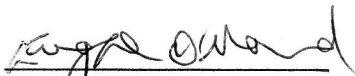
We reviewed cardholder transactions, signoff reports and invoices/receipts to determine that:

- (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, DeKalb Cooperative Extension complied with County P-Card policies and procedures.

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


Eugene O'Mard

EO/KRW

Cc: Dr. Michael J. Bell, Chief Financial Officer
Jessica E. Hill – Director, Cooperative Extension
Dale Dague – Purchase Card Administrator