

DeKalb



County

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Department of Finance

Internal Audit and Licensing

DATE: November 6, 2009
TO: Kelvin Walton, Director of Purchasing and Contracting
FROM: Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Dekalb Peachtree Airport

General Information

On November 5, 2009 Internal Audit conducted a P-Card compliance audit of the Department of Dekalb Peachtree Airport. Internal Audit reviewed Dekalb Peachtree Airport P-Card transactions for the period June 2009 through August 2009.

Purpose and Scope

The purpose of this audit was to determine if Dekalb Peachtree Airport 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 Peachtree Airport complied with County P-Card policies and procedures, for the most part.

Observations

- 1) The transaction logs were not completed for all transactions.

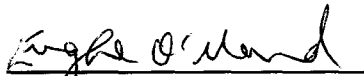
Recommendations

- (1) All P-Card transactions should be logged. The log should be completed and maintained monthly for all P-Card transactions. It should be signed by the Cardholder's Manager per P-Card Policy.

Comments

During our review we observed that taxes were charged on two receipts of the chosen sample. In order to take advantage of DeKalb County tax-exempt status, cardholders should present their certificate of exemption to the vendor at all times.

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


Eugene O'Mard

cc: Dr. Michael J. Bell, Chief Financial Officer
William (Ted) Rhinehart, Deputy Chief Operating Officer – Infrastructure
Carl (Lee) Rimmel, Director of DeKalb Peachtree Airport
Dale Dague, Purchasing Card Administrator/Accountant

EO/CL