



# DeKalb County

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Department of Finance

Internal Audit and Licensing

DATE: October 29, 2009  
TO: Kevin Walton, Director of Purchasing and Contracting  
FROM: Deputy Director of Finance, Internal Audit & Licensing  
SUBJECT: P-Card Audit  
RE: Economic Development

## General Information

On October 21, 2009 Internal Audit conducted a P-Card compliance audit of the Department of Economic Development. Internal Audit reviewed Economic Development P-Card transactions for the period June 2009 through August 2009.

## Purpose and Scope

The purpose of this audit was to determine if Economic Development 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, Economic Development did not comply with County P-Card policies and procedures.

**Observations**

- (1) Supporting documentation was not provided by the Department Purchasing Card Representative (DPCR) for all transactions. Internal Audit could not verify purchases from Macy's on 6/1/09 in the amounts of \$218.50 and \$27.95 and from Sabrina's Gifts on 8/2/09 in the amount of \$21.40.
- (2) The transaction logs were not completed for all transactions.
- (3) The "Purchasing Card Policy", dated March 12, 2004, does not reflect the implementation of the "Works" and how the DPCR should use Works in reconciling and approving transactions.

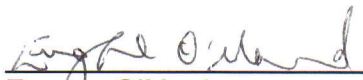
**Recommendations**

- (1) All P-Card transactions should have supporting documentation, per P-Card Policy.
- (2) 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.
- (3) We recommend that Purchasing update the "Purchasing Card Policy" to reflect the changes of the P-Card procedures.

**Comments**

We reviewed the corresponding general ledger account for each transaction. Some transactions could be misclassified. (Example: Transaction from NEWSLIBRARY.COM was charged to operating supplies; this transaction should be charged to books & subscriptions)

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  
Jabari O. Simama, Deputy Chief Operating Officer of Development  
Maria Mullins, Director of Economic Development  
Dale Dague, Purchasing Card Administrator/Accountant

EO/CL