

DeKalb



County

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Department of Finance

Internal Audit and Licensing

DATE: October 27, 2009
TO: Kelvin Walton, Director of Purchasing & Contracting
FROM: Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Finance Department

General Information

In October, 2009, Internal Audit conducted a P-Card compliance audit of the Finance Department. Internal Audit reviewed Finance P-Card transactions for the period June 2009 through August 2009.

Purpose and Scope

The purpose of this audit was to determine if Finance 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).

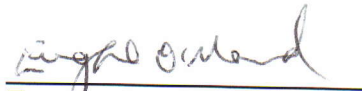
Opinion

In our opinion, Finance complied with County P-Card policies and procedures.

Comments

We reviewed the corresponding general ledger account for a sample of transactions. We found some transactions that were misclassified (automatically defaulted into operating supplies rather than a more appropriate classification). We recommend that these transactions be journaled into the proper accounts. In the future, the correct accounts should be entered on the transaction log for submission to the Pcard Representative. Attached is a spreadsheet of a sampling of transactions with alternative general ledger accounts that may be more appropriate for the transaction type.

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
Dale Dague – Purchase Card Administrator
Rhonda Y. Naadueba, Deputy Director of Finance – Treasury & Accounting

EO/MW

Attachment: *Alternative GL Accounts*

FINANCE DEPARTMENT
Pcard Audit
Period June - August 2009

Alternative GL Accounts

PURCHASE DATE	VENDOR	COST	G/L ACCT # (Operating Supplies)	ITEMS PURCHASED	SUGGESTED G/L #	
06/24/09	Ace Hardware	\$181.67	02132.531101.511	Gloves, Tape, Screwdriver	02132.542309.511	Other Equipment
06/26/09	GA Secretary of State	\$520.00	02132.531101.511	License Renewals	02132.523800.511	Licenses
07/16/09	Amano McGann	\$420.00	02132.531101.511	Repair Parking Gate Arm	02132.522200.511	Repairs & Maint
08/03/09	C W Austin Co Inc	\$200.00	02124.531101.100	Destroy Old Confidential Files	02124.521209.100	Other Prof Svcs
08/05/09	Decatur Smith Ace Hardware	\$25.17	02124.531101.100	Door Hardware	02124.522200.100	Repairs & Maint
08/19/09	Pro Bass Shop	\$668.90	02132.531101.511	Metal Detectors	02132.542309.511	Other Equipment