

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 30, 2009  
**TO:** Kelvin Walton – Director of Purchasing & Contracting  
**FROM:** Deputy Director of Finance, Internal Audit & Licensing  
**SUBJECT:** P-Card Audit  
**RE:** Fire and Rescue Services

**General Information**

On July 28, 2009 Internal Audit (IA) conducted a Purchase Card (P-Card) compliance audit of the DeKalb Fire and Rescue Services. Internal Audit reviewed Fire and Rescue'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 Fire and Rescue Services 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 Fire and Rescue Services 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/TAG

Cc: Dr. Michael J. Bell, Chief Financial Officer  
David Foster, Chief of Fire and Rescue Services  
Dale Dague, Purchase Card Administrator