

DeKalb



County

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Department of Finance

Internal Audit and Licensing

DATE: March 6, 2009

TO: Kevin Walton, Acting Director of Purchasing and Contracting

FROM: Deputy Director of Finance, Internal Audit & Licensing

SUBJECT: P-Card Audit
RE: Geographical Information System (GIS)

General Information

On March 2, 2009, Internal Audit conducted a P-Card compliance audit of the Geographical Information System (GIS) Department. Internal Audit attempted to review Geographical Information System (GIS) P-Card transactions for the period September 1, 2008 through December 31, 2008

Purpose and Scope

The purpose of this audit was to determine if Geographical Information System (GIS) Department personnel were in compliance with County P-Card policies and procedures.

We reviewed and compared Transaction Logs, cardholder statements and invoices to determine the following:

- (1) The cardholder maintained the transaction log on a monthly basis.
- (2) The cardholder attached applicable receipts to the monthly transaction log.
- (3) All fields on the log were properly filled out.
- (4) Transactions were appropriate for the department's business.
- (5) Each transaction did not exceed amount specified by County policies and procedures (\$1,000.00).
- (6) Total monthly transactions did not exceed amount specified by County policies and procedures (\$2,000.00).
- (7) That cardholders were not using the P-Card for non business related goods and services.
- (8) The log was reconciled against the cardholder informational statement or electronic cardholder statement.
- (9) The manager and/or department head approved the log.

Opinion

In our opinion, Geographical Information System (GIS) did not satisfactorily comply with the P-Card policies and procedures, as demonstrated in the observations listed below.

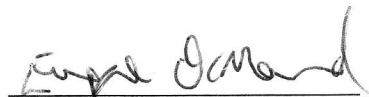
Observations

- According to an Oracle P-card transaction report, there was card usage during which September 1, 2008 through December 31, 2008, however there were no transaction logs maintained.
- The Geographical Information System (GIS) department had no documentation (invoices, receipts, etc...) available to validate P-Card purchases made during the period, September 1, 2008 through December 31, 2008.

Recommendations

- Each cardholder should read and become familiar with the P-Card policy & procedures.
- Maintain a system to ensure compliance with the P-Card policy.
- Ensure that a transaction log is maintained monthly by all cardholders.
- Each cardholder is to complete all fields of the transaction log after they have made their purchase and attach applicable receipts (section 9).
- Ensure that all transaction logs have visible signatures of approval by the purchaser's manager, as required by purchasing card policy (section 4).

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
Denise Finley – Director, Geographical Information System (GIS)
Dale Dague – Purchase Card Administrator

EO/TLC

Dept	card holder	card number	posted date	transaction date	transaction description	document amount	Step 1	Step 2	Step 3	Step 4	Step 5
GIS	FINLEY, DENISE	8641	10/03/08	10/01/08	OFFICE DEPOT #591	\$205.25	N	N		Y	N
GIS	FINLEY, DENISE	8641	10/03/08	10/01/08	OFFICE DEPOT #591	(\$43.94)	N	N		Y	N
GIS	FINLEY, DENISE	8641	10/06/08	10/02/08	OFFICE DEPOT #2296	\$191.11	N	N		Y	N
GIS	FINLEY, DENISE	8641	10/29/08	10/28/08	PAYPAL ATLANTA REGI	\$225.00	N	N		Y	N
GIS	FINLEY, DENISE	8641	11/21/08	11/20/08	DECATUR ATLANTA PRINTING	\$85.50	N	N		Y	N
GIS	Grear, Stacy	3928	09/18/08	09/17/08	FIND RFP	\$29.95	N	N		Y	N
GIS	Grear, Stacy	3928	10/20/08	10/17/08	FIND RFP	\$29.95	N	N		Y	N
GIS	Grear, Stacy	3928	11/18/08	11/17/08	FIND RFP	\$29.95	N	N		Y	N

Audit Steps

- 1 Item/amount agreed to log
- 2 Supportive Document Provided (Receipts, Invoices)
- 3 Business Related
- 4 Less than \$1,000.00
- 5 Transaction log approved by manager

Y No exception
N Exception

Name (Last, First MI)	Last 4 digits acct #	Department Designation	Default CL	Cycle Limit	Email Address	Single Purchase Limit
Finley, Denise	8641	GIS	00801.531101.100	2000	scgrear@co.dekalb.ga.us	1000
Great, Stacy	3928	GIS	00801.531101.100	2000	scgrear@co.dekalb.ga.us	1000
Sanders, Carl	8658	GIS	00803.531101.100	2000	scgrear@co.dekalb.ga.us	1000