

DeKalb



County

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Department of Finance

Internal Audit and Licensing

DATE: October 30, 2009
TO: Kelvin Walton, Director of Purchasing & Contracting
FROM: Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Department of Human Resources

General Information

On October 30, 2009 Internal Audit conducted a P-Card compliance audit of the Department of Human Resources of DeKalb County. Internal Audit reviewed Human Resources P-Card transactions for the period June 1, 2009 through August 30, 2009.

Purpose and Scope

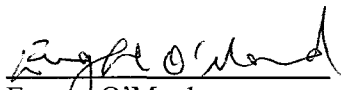
The purpose of this audit was to determine if Human Resource personnel were complying with County P-Card policies and procedures.

We reviewed cardholder transactions, signoff reports, purchase comments and invoices to determine that:

- (1) The P-Card Administrator maintained the transaction log on a monthly basis.
- (2) The cardholder attached applicable receipts to the monthly transaction log.
- (3) Transactions were appropriate for the department's business.
- (4) Individual transactions did not exceed the amount specified by County P-Card policies and procedures (\$1,000 maximum per individual purchase).
- (5) Total monthly transactions did not exceed amount specified by the County P-Card policies and procedures (\$2,000 maximum per month).
- (6) Cardholders were not using the P-Card for non-business related goods and services.
- (7) The transactions were approved. (Manager and/or Department Head)

Opinion

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


Eugene O'Mard

cc: Dr. Michael J. Bell, Chief Financial Officer
Keith Barker, Chief Operating Officer
Joe Stone, Director of Human Resources
Dale Dague, Purchase Card Administrator

EO/AW