



# DeKalb County

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Department of Finance

Internal Audit and Licensing

DATE: March 11, 2009  
TO: Kelvin L. Walton, Acting Director of Purchasing and Contracting  
FROM: Deputy Director of Finance, Internal Audit & Licensing  
SUBJECT: P-Card Audit  
RE: Information Systems

## General Information

On March 11, 2009 Internal Audit conducted a P-Card compliance audit of Information Systems. Internal Audit reviewed all P-Card transactions for the period September 2008 through December 2008.

## Purpose and Scope

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

We reviewed the available documentation by Information Systems to determine the following:

- (1) Cardholder maintained the transaction log on a monthly basis.
- (2) 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) Individual transactions did not exceed the amount specified by County P-Card policies and procedures (\$1,000 maximum per individual purchase).
- (6) Total monthly transactions did not exceed amount specified by the County P-Card policies and procedures (\$2,000 maximum per month).
- (7) Card holders were not using the P-Card for non-business related goods and services.
- (8) Transaction log was reconciled accurately and completely against the cardholder informational statement or electronic statement.
- (9) The manager and/or department head approved the log.

**Opinion**

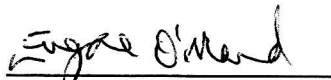
In our opinion, Information Systems did not satisfactorily comply with County P-Card policies and procedures.

**Deficiency**

Of the nine (9) transactions that occurred during the review period, eight (8) were not supported by a transaction log. The transaction log is required to be signed by management as an indication that the purchases were duly authorized.

**Recommendation**

We recommend that Information Systems' cardholders complete and maintain properly signed transaction logs, when the P-Cards are used, in adherence with the P-Card policy.



Eugene O'Mard

cc: Felecia Alston – Acting CIO, Information Systems  
Dr. Michael J. Bell, Chief Financial Officer  
Dale Dague – Purchasing Card Administrator

EO/CH