

DEKALB COUNTY, GEORGIA



PROBATE COURT

AUDIT REPORT

2009 P-CARD AUDIT PROBATE COURT AUDIT REPORT

**PREPARED BY
FINANCE- INTERNAL AUDIT DIVISION**

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DeKalb



County

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Department of Finance

Internal Audit and Licensing

DATE: June 22, 2009
TO: Kelvin Walton, Director of Purchasing and Contracting
FROM: Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Probate Court

General Information

On June 17, 2009 Internal Audit conducted a P-Card compliance audit of the Probate Court. Internal Audit reviewed Probate Court's P-Card transactions for the period January 2009 through May 2009.

Purpose and Scope

The purpose of this audit was to determine if Probate Court 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, Probate Court complied with County P-Card policies and procedures.

Eugene O'Mard

cc: Dr. Michael J. Bell, Chief Financial Officer
Jeryl Rosh – Judge – Probate Court
Dale Dague – Purchase Card Administrator

EO/CH