

DeKalb County

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Department of Finance

Internal Audit and Licensing

DATE: November 5, 2009
TO: Kelvin Walton, Director of Purchasing and Contracting
FROM: Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Public Works - Transportation

General Information

On November 4, 2009 Internal Audit conducted a P-Card compliance audit of the Department of Public Works - Transportation. Internal Audit reviewed Public Works - Transportation P-Card transactions for the period June 2009 through August 2009.

Purpose and Scope

The purpose of this audit was to determine if Public Works - Transportation complied with County P-Card policies and procedures.

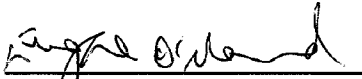
We reviewed cardholder transactions, signoff reports and invoices/receipts to determine that:

- (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, Public Works - Transportation 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
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cc: Dr. Michael J. Bell, Chief Financial Officer
William (Ted) Rhinehart, Deputy Chief Operating Officer – Infrastructure
John Gurbal, Associate Director of Public Works – Transportation
Dale Dague, Purchasing Card Administrator/Accountant

EO/CL