

DeKalb



County

1300 Commerce Drive, Decatur, Georgia 30030
(404) 687-3735
Fax (404) 371-2055

Department of Finance

Internal Audit and Licensing

DATE: October 15, 2009
TO: Kelvin Walton, Director of Purchasing & Contracting
FROM: Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Department of Parks & Recreation

General Information

On October 15, 2009 Internal Audit conducted a P-Card compliance audit of the Department of Parks & Recreation of DeKalb County. Internal Audit reviewed Parks & Recreation P-Card transactions for the period June 1, 2009 through September 30, 2009.

Purpose and Scope

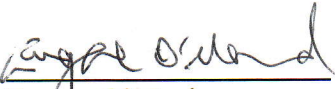
The purpose of this audit was to determine if Parks & Recreation personnel were complying with County P-Card policies and procedures.

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, Parks & Recreation is in compliance with County P-Card policies and procedures.


Eugene O'Mard

cc: Dr. Michael J. Bell, Chief Financial Officer
William (Ted) Rhinehart, Deputy COO for Infrastructure
Marvin F. Billups, Acting Director of Parks & Recreation
Dale Dague, Purchase Card Administrator

EO/AL