

DeKalb County

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Department of Finance

Internal Audit and Licensing

DATE: June 15, 2009
TO: Kelvin L. Walton, Director of Purchasing and Contracting
FROM: Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Roads and Drainage

General Information

On June 10, 2009 Internal Audit conducted a P-Card compliance audit of Roads and Drainage. Internal Audit reviewed all P-Card transactions for the period January 1, 2009 through April 30, 2009.

Purpose and Scope

The purpose of this audit was to determine if Roads and Drainage personnel were complying 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

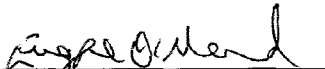
In our opinion, Roads and Drainage did not satisfactorily comply with County P-Card policies and procedures.

Deficiency

1. During our review we observed that taxes were charged on two receipts.
2. During our review we discovered that a vendor was paid twice in the amount of \$572 for the same services. Once through Oracle and once using the P-Card.

Recommendation

1. We recommend that Roads and Drainage take advantage of Dekalb County tax-exempt status; cardholder should present their certificate of exemption to the vendor at every transaction.
2. We recommend that Roads and Drainage verify all payment methods on all transactions, and that Roads and Drainage obtain a refund in the amount of \$572 from Aames Plumbing and Heating.


Eugene O'Mard

cc: William E. (Ted) Rhinehart, Deputy COO for Infrastructure
Dr. Michael J. Bell, Chief Financial Officer
Dale Dague, Purchasing Card Administrator

EO/TG