



DeKalb

County

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Department of Finance

Internal Audit and Licensing

DATE: November 4, 2009
TO: Kelvin Walton, Director of Purchasing and Contracting
FROM: Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: State Court Probation

General Information

On October 30, 2009 Internal Audit conducted a Purchasing Card (P-Card) compliance audit of State Court Probation. Internal Audit reviewed State Court Probation P-Card transactions for the period June 1, 2009 through August 31, 2009.

Purpose and Scope

The purpose of this audit was to determine if State Court Probation 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)

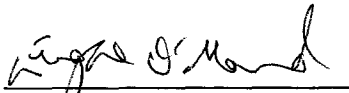
Opinion

In our opinion, State Court Probation is in compliance with County P-Card policies and procedures except as noted below.

Observations

- (1) There were two transactions that had no invoice or receipt for documentation. The Department Purchasing Card Representative (DPCR) is attempting to obtain them.
- (2) State Court Probation should use the Transaction Log or print a Works summary of month's transactions, and have the Department Head approve this each period.

Please feel free to contact me if you have any questions or concerns relating to this audit report.



Eugene O'Mard

cc: Dr. Michael J. Bell, Chief Financial Officer
Kevin Batye, Chief Probation Officer
Dale Dague, Purchasing Card Administrator

EO/SDB