



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: Superior Court Administration

General Information

On October 30, 2009 Internal Audit conducted a Purchasing Card (P-Card) compliance audit of the Superior Court Administration. Internal Audit reviewed Superior Court Administration 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 Superior Court Administration personnel were complying with County P-Card policies and procedures.

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

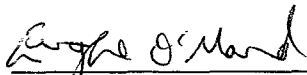
- (1) P-Card Administrator properly maintained and reconciled transactions on a monthly basis.
- (2) Transactions were appropriate for the department's business.
- (3) Individual transactions did not exceed the amount specified by County P-Card policies and procedures (\$1,000 maximum per individual 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, Superior Court Administration is in compliance with County P-Card policies and procedures.

Comment

- (1) The Department Purchasing Card Representative (DPCR) agreed to have a Superior Court Administrator review and sign the monthly cardholder statement (Cardholder Cycle Charge report), instead of the cardholder.



Eugene O'Mard

cc: Dr. Michael J. Bell, Chief Financial Officer
Elizabeth Blackwell, Deputy Superior Court Administrator
Cathy W. McCumber, Superior Court Administrator
Dale Dague, Purchasing Card Administrator

EO/SDB