



DeKalb County, Georgia

Department of Finance
Internal Audit and Licensing

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DATE: June 18, 2009
TO: Kelvin Walton – Director of Purchasing & Contracting
FROM: Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Tax Commissioner

General Information

On June 17, 2009 Internal Audit conducted a Purchase Card (P-Card) compliance audit of the Tax Commissioner. Internal Audit reviewed the Tax Commissioner's office P-Card transactions for the period January 2009 through May 2009.

Purpose and Scope

The purpose of this audit was to determine if Tax Commissioner's office 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, Tax Commissioner's office complied with County P-Card policies and procedures. The records kept by the Tax Commissioner's signoff personnel were complete and detailed.

Comments on Purchases

Internal Audit questioned transactions with vendors such as: DIRECTV, 123SIGNUP, and General Medical Devices. We were informed that the charges for DIRECTV are for cable-television services in the customer waiting area. The charges relating to 123SIGNUP are for online registration fees. The purchases for General Medical Devices are for defibrillators, which are required to be on-site.

We also questioned a single large purchase of \$999.88 from BUYONLINENOW.COM. We questioned this purchase because the amount is just below the single purchase maximum amount, as per County purchasing card policy. We were informed that this single purchase is for laminating handicap placards, as required by the State.

Comments on Usage of Bank of America Works Program

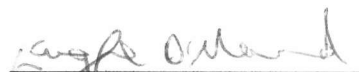
It would be beneficial if the comment section of the Bank of America works program was utilized, to briefly describe the reason for the purchase. Internal Audit finds that inputting comments provides our department and Purchasing & Contracting immediate additional detail relating to the purchase.

Comments on Cost Allocation

We observed that most purchases were charged to Operating Supplies and Other Professional Services. These may be default object codes for the Tax Commissioner's office. Due to the general nature of these categories, we recommend charging object codes which are more closely related to the purchases such as:

- a. National Postal Forum (for mail university class) being charged to Training and Conference Fees (523701/702).
- b. General Medical Devices (for defibrillators) being charged to Drugs & Medical Supplies (531106).

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


Eugene O'Mard

EO/KRW

Cc: Dr. Michael J. Bell, Chief Financial Officer
Claudia G. Lawson – Tax Commissioner
Dale Dague – Purchase Card Administrator