

# DeKalb



# County

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Department of Finance

Internal Audit and Licensing

DATE: April 2, 2010  
TO: Kelvin Walton, Director of Purchasing and Contracting  
FROM: Deputy Director of Finance, Internal Audit & Licensing  
SUBJECT: P-Card Audit  
RE: BOC Chief of Staff Administration's Office

### General Information

On March 25, 2010 Internal Audit conducted a P-Card compliance audit of the BOC Chief of Staff Administration's Office. Internal Audit reviewed BOC Chief of Staff Administration's Office P-Card transactions for the period October 2009 through February 2010.

### Purpose and Scope

The purpose of this audit was to determine if BOC Chief of Staff Administration's Office complied with County P-Card policies and procedures.

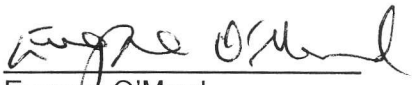
We reviewed cardholder transactions, signoff reports and invoices/receipts to determine that:

- (1) P-Card Representative 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 for the Board (\$5,000 maximum per individual purchase).
- (4) Total monthly transactions did not exceed amount specified by the County P-Card policies and procedures (\$5,000 maximum per month).
- (5) Cardholders were not using the P-Card for non-business related goods and services.
- (6) The transactions were approved.

### Opinion

In our opinion, BOC Chief of Staff Administration's Office complied with County P-Card policies and procedures.

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  
Keith Barker, Chief Operating Officer/Executive Assistant  
Morris E. Williams III, BOC Chief of Staff  
Dale Dague, Purchasing Card Administrator/Accountant

EO/CL