

# DeKalb



# County

1300 Commerce Drive, Decatur, Georgia 30030

(404) 687-3735

Fax (404) 371-2055

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: Office of BOC-District 2

## **General Information**

On March 25, 2010 Internal Audit conducted a P-Card compliance audit of the Office of BOC–District 2. Internal Audit reviewed the P-Card transactions for the period October 2009 through February 2010.

## **Purpose and Scope**

The purpose of this audit was to determine if the Office of BOC–District 2 complied with County P-Card policies and procedures.

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

- (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, the Office of BOC–District 2 did not fully comply with County P-Card policies and procedures, as noted below.

## **Deficiency**

The transaction logs were not completed for all transactions.

## **Recommendation**

All P-Card transactions should be logged. The log should be completed and maintained monthly for all P-Card transactions. It should be signed by an authorized individual per P-Card Policy.

## **Comment**

We reviewed the corresponding general ledger account for each transaction of our sample. Most of the transactions were charged to "other miscellaneous charges." These transactions could be misclassified. Attached is a spreadsheet with alternative general ledger accounts that may be more appropriate for the transaction type.

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  
Commissioner Jeff Rader, District 2  
Dale Dague, Purchasing Card Administrator/Accountant

EO/CL

BOARD OF COMMISSIONERS (District 2)  
P-CARD AUDIT  
OCTOBER 2009 - FEBRUARY 2010  
Alternative GL Account Report

| Card Holder          | Transaction Date | Posting Date | Vendor                    | Amount   | GL Account Number          | GL Account Name                  | Recommended GL Account                 |
|----------------------|------------------|--------------|---------------------------|----------|----------------------------|----------------------------------|--|
| ENLOE, CAROLINE      | 10/5/2009        | 10/6/2009    | ATTM 287014919237NBI      | \$91.00  | 00202.523909.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG |  |
| ENLOE, CAROLINE      | 10/5/2009        | 10/7/2009    | OFFICE DEPOT              | \$91.99  | 00202.531101.100.0000.0000 | 531101 OPERATING SUPPLIES        |  |
| ENLOE, CAROLINE      | 10/13/2009       | 10/15/2009   | OFFICE DEPOT              | \$268.44 | 00202.531101.100.0000.0000 | 531101 OPERATING SUPPLIES        |  |
| ENLOE, CAROLINE      | 11/9/2009        | 11/10/2009   | PASTRIES A-GO-GO          | \$55.60  | 00202.523909.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG |  |
| ENLOE, CAROLINE      | 11/9/2009        | 11/11/2009   | CVS PHARMACY              | \$3.20   | 00202.523909.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG |  |
| ENLOE, CAROLINE      | 11/12/2009       | 11/13/2009   | ATTM 287014919237NBI      | \$156.22 | 00202.523209.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG |  |
| ENLOE, CAROLINE      | 11/23/2009       | 11/24/2009   | ATTM 287014919237NBI      | \$21.35  | 00202.523209.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG |  |
| ENLOE, CAROLINE      | 12/1/2009        | 12/2/2009    | GODADDY.COM               | \$7.17   | 00202.523909.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG | 523206 INTERNET SERVICES               |
| ENLOE, CAROLINE      | 12/1/2009        | 12/2/2009    | APA ON-LINE MEMBERSHIPS   | \$450.00 | 00202.531401.100.0000.0000 | 531401 BOOKS & SUBSCRIPTIONS     |  |
| ENLOE, CAROLINE      | 12/3/2009        | 12/7/2009    | SITE 5 LLC                | \$71.40  | 00202.523209.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG | 523206 INTERNET SERVICES               |
| ENLOE, CAROLINE      | 12/30/2009       | 12/31/2009   | ATTM 287014919237NBI      | \$95.70  | 00202.523209.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG |  |
| ENLOE, CAROLINE      | 1/21/2010        | 1/22/2010    | USPS POSTAL STORE         | \$7.92   | 00202.523909.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG | 523201 POSTAGE                         |
| ENLOE, CAROLINE      | 1/25/2010        | 1/26/2010    | PAYPAL ATLANTAREGI        | \$15.00  | 00202.523909.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG |  |
| ENLOE, CAROLINE      | 1/28/2010        | 1/29/2010    | MAILCHIMP.COM             | \$30.00  | 00202.523209.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG | 523209 OTHER TELECOMMUNICATION SERVICE |
| ENLOE, CAROLINE      | 2/3/2010         | 2/5/2010     | CVS PHARMACY              | \$6.61   | 00202.531101.100.0000.0000 | 531101 OPERATING SUPPLIES        |  |
| ENLOE, CAROLINE      | 2/5/2010         | 2/8/2010     | ATTM 287014919237NBI      | \$96.02  | 00202.523209.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG |  |
| ENLOE, CAROLINE      | 2/10/2010        | 2/11/2010    | REGIONAL ATLANTA CIVIC LE | \$125.00 | 00202.523909.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG | 523701 TRAINING & CONFERENCE FEE       |
| ENLOE, CAROLINE      | 2/12/2010        | 2/15/2010    | DEKALB HISTORICAL SOCIETY | \$30.00  | 00202.523909.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG | 523701 TRAINING & CONFERENCE FEE       |
| Schneider, Deborah K | 10/13/2009       | 10/14/2009   | VERIZON WIRELESS          | \$44.99  | 00202.523209.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG | 523207 TELEPHONE - WIRELESS            |
| Schneider, Deborah K | 11/16/2009       | 11/17/2009   | VERIZON WIRELESS          | \$44.99  | 00202.523209.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG | 523207 TELEPHONE - WIRELESS            |
| Schneider, Deborah K | 1/9/2010         | 1/11/2010    | CARIBOU COFFEE CO         | \$54.36  | 00202.523909.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG |  |
| Schneider, Deborah K | 1/17/2010        | 1/18/2010    | VERIZON WIRELESS          | \$44.99  | 00202.523209.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG | 523207 TELEPHONE - WIRELESS            |
| Schneider, Deborah K | 2/16/2010        | 2/18/2010    | VERIZON WIRELESS          | \$44.99  | 00202.523209.100.0000.0000 | 523909 OTHER MISCELLANEOUS CHARG | 523207 TELEPHONE - WIRELESS            |