

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: Office of BOC-District 3

General Information

On March 25, 2010 Internal Audit conducted a P-Card compliance audit of the Office of BOC-District 3. 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 3 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 3 did not fully comply with County P-Card policies and procedures.

Deficiencies

- 1) The transaction logs were not completed for some transactions.
- 2) Supporting documentation was not provided for some P-Card transactions.

Recommendations

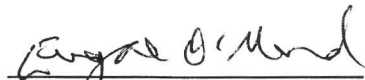
- (1) All P-Card transactions should be logged. The log should be completed and maintained monthly for all P-Card transactions. It should be signed by an authorized individual per P-Card Policy.
- (2) All P-Card transactions should have supporting documentation.

Comments

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.

Future travel related transactions should be charged to general ledger account object code "523502" thru "523506." Money should be appropriated in the future budget to cover travel related expenditures.

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 Larry Johnson, District 3
Dale Dague, Purchasing Card Administrator/Accountant

EO/CL

BOARD OF COMMISSIONERS (District 3)
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
BRITTON, MARGARET	11/13/2009	11/16/2009	OFFICE DEPOT	\$91.00	00203.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	531101 OPERATING SUPPLIES
BRITTON, MARGARET	11/13/2009	11/16/2009	PARTY CITY	\$108.65	00203.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
BRITTON, MARGARET	11/18/2009	11/20/2009	PARTY CITY	\$26.70	00203.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
BRITTON, MARGARET	11/23/2009	11/23/2009	ATL JOURNAL	\$201.13	00203.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	531401 BOOKS & SUBSCRIPTIONS
BRITTON, MARGARET	11/30/2009	12/2/2009	BIG LOTS	\$289.11	00203.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
BRITTON, MARGARET	11/30/2009	12/2/2009	BIG BEAR SUPERMARKE	\$21.58	00203.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
BRITTON, MARGARET	12/1/2009	12/3/2009	BIG LOTS	\$53.50	00203.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
BRITTON, MARGARET	12/1/2009	12/3/2009	BIG LOTS	\$48.15	00203.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
BRITTON, MARGARET	1/16/2010	1/18/2010	OFFICE DEPOT	\$26.46	00203.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	531101 OPERATING SUPPLIES
BRITTON, MARGARET	2/20/2010	2/22/2010	OFFICE DEPOT	\$56.95	00203.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	531101 OPERATING SUPPLIES
BRITTON, MARGARET	2/22/2010	2/23/2010	GODADDY.COM	\$54.35	00203.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	523206 INTERNET SERVICES
Johnson, Larry L	12/21/2009	12/22/2009	NATIONAL ASSOC COUNTIES	\$465.00	00203.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	523701 TRAINING & CONFERENCE FEE
Johnson, Larry L	2/9/2010	2/11/2010	AGENT FEE 0067464187446	\$30.00	00203.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Johnson, Larry L	2/9/2010	2/11/2010	DELTA AIR	\$277.40	00203.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	