

DeKalb



County

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Department of Finance

Internal Audit and Licensing

DATE: April 14, 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 5

General Information

On April 14, 2010 Internal Audit conducted a P-Card compliance audit of the Office of BOC-District 5. 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 5 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 5 did not fully comply with County P-Card policies and procedures, as noted below.

Deficiency

The transaction logs were not completed for some 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 the Cardholder's Manager per P-Card Policy.

Observation

We observed that the Department Representative is not aware of the P-Card procedures.

Recommendation

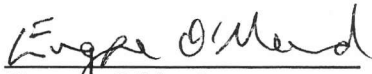
We recommend that Purchasing and Contracting consider having P-Card training periodically for new cardholders and departmental representatives.

Comments

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

The departmental P-Card representative did not signoff some transactions.

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 Lee May, District 5
Dale Dague, Purchasing Card Administrator/Accountant

EO/CL

BOARD OF COMMISSIONERS (District 5)
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
May, Lee	10/9/2009	10/12/2009	CHICK-FIL-A	\$180.27	00205.523909.100.0000.0000	531101 OPERATING SUPPLIES	
May, Lee	10/21/2009	10/23/2009	MAILERMAILERLLC	\$49.95	00205.523909.100.0000.0000	531101 OPERATING SUPPLIES	523209 OTHER TELECOMMUNICATION SERVICE
May, Lee	10/22/2009	10/26/2009	SUSHI AVENUE JAPANESE	\$38.53	00205.523909.100.0000.0000	531101 OPERATING SUPPLIES	
May, Lee	11/12/2009	11/13/2009	CITY OF ATLANTA UNDERGROU	\$6.00	00205.523909.100.0000.0000	531101 OPERATING SUPPLIES	
May, Lee	11/21/2009	11/23/2009	MAILERMAILERLLC	\$49.95	00205.523909.100.0000.0000	531101 OPERATING SUPPLIES	523209 OTHER TELECOMMUNICATION SERVICE
May, Lee	11/21/2009	11/23/2009	AAA-GA WORLD CONGRESS CTR	\$10.00	00205.523909.100.0000.0000	531101 OPERATING SUPPLIES	523701 TRAINING & CONFERENCE FEE
May, Lee	11/23/2009	11/24/2009	PAYPAL ATLANTAREGI	\$25.00	00205.523909.100.0000.0000	531101 OPERATING SUPPLIES	
May, Lee	11/30/2009	12/1/2009	PAYPAL ATLANTAREGI	(\$25.00)	00205.523909.100.0000.0000	531101 OPERATING SUPPLIES	
May, Lee	12/30/2009	1/4/2010	MAILERMAILERLLC	\$49.95	00205.523909.100.0000.0000	531101 OPERATING SUPPLIES	523209 OTHER TELECOMMUNICATION SERVICE
May, Lee	1/21/2010	1/25/2010	MAILERMAILERLLC	\$49.95	00205.523909.100.0000.0000	531101 OPERATING SUPPLIES	523209 OTHER TELECOMMUNICATION SERVICE
May, Lee	2/18/2010	2/19/2010	NATIONAL ASSOC COUNTIES	\$490.00	00205.523909.100.0000.0000	531101 OPERATING SUPPLIES	523701 TRAINING & CONFERENCE FEE
May, Lee	2/21/2010	2/23/2010	MAILERMAILERLLC	\$49.95	00205.523909.100.0000.0000	531101 OPERATING SUPPLIES	523209 OTHER TELECOMMUNICATION SERVICE