

DeKalb



County

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Department of Finance

Internal Audit and Licensing

DATE: April 7, 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 6

General Information

On April 7, 2010 Internal Audit conducted a P-Card compliance audit of the Office of BOC-District 6. 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 6 complied with County P-Card policies and procedures.

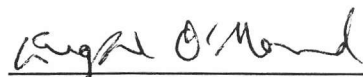
We reviewed cardholder transactions, signoff reports and invoices/receipts to determine the following:

- (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, Office of BOC-District 6 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
Commissioner Kathie Gannon, District 6
Dale Dague, Purchasing Card Administrator/Accountant

EO/CL