

# DeKalb



# County

1300 Commerce Drive, Decatur, Georgia 30030

(404) 687-3735

Fax (404) 371-2055

Department of Finance

Internal Audit and Licensing

DATE: April 12, 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 7

### General Information

On April 12, 2010 Internal Audit conducted a P-Card compliance audit of the Office of BOC-District 7. 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 7 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.

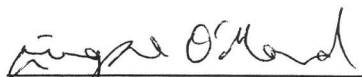
### Opinion

In our opinion, the Office of BOC-District 7 complied with County P-Card policies and procedures.

### Comments

During our review we observed one purchase for holiday staff appreciation lunch; however the amount paid was minimal. The P-Card policy restricts food purchases for travel related purposes.

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 Connie Stokes, District 7  
Dale Dague, Purchasing Card Administrator/Accountant

EO/CL