

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: Clerk of Chief Executive Officer and County Commission's Office

General Information

On March 25, 2010 Internal Audit conducted a P-Card compliance audit of the Clerk of Chief Executive Officer and County Commission's Office. Internal Audit reviewed Clerk of Chief Executive Officer and County Commission's Office transactions for the period October 2009 through February 2010.

Purpose and Scope

The purpose of this audit was to determine if Clerk of Chief Executive Officer and County Commission's Office complied with County P-Card policies and procedures.

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

- (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 Clerk of Chief Executive Officer and County Commission's Office complied with County P-Card policies and procedures, for the most part.

Comments

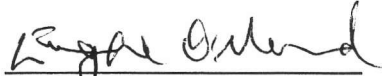
During our review we observed that the vendor included sales taxes on four receipts. In order to take advantage of DeKalb County tax-exempt status, cardholders should present their certificate of exemption to the vendor.

We also observed that \$670 was paid for flowers for a volunteer appreciation event. Although, the P-Card policy does not specifically address the purchase of flowers, using the P-Card to purchase flowers should be discouraged or held to a less expensive cost.

We reviewed the corresponding general ledger account for each transaction of our sample. Most of the transactions were charged to either "other miscellaneous charges" or "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.

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
Barbara Sanders, Clerk of Chief Executive Officer and County Commission
Dale Dague, Purchasing Card Administrator/Accountant

EO/CL

BOARD OF COMMISSIONERS (Clerk's Office)
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
McKenzie, Dionne	10/2/2009	10/5/2009	GOVERNMENT TRAINING	(\$146.25)	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	523701 TRAINING & CONFERENCE FEE
McKenzie, Dionne	10/2/2009	10/5/2009	GOVERNMENT TRAINING	(\$146.25)	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	523701 TRAINING & CONFERENCE FEE
McKenzie, Dionne	10/29/2009	11/2/2009	ACTEVA.COM ONLINE EVENTS	\$75.00	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	523206 INTERNET SERVICES
McKenzie, Dionne	11/4/2009	11/6/2009	FRANKLIN COVEY	\$107.43	00210.531101.100.0000.0000	531101 OPERATING SUPPLIES	
McKenzie, Dionne	1/25/2010	1/27/2010	OFFICE DEPOT	\$19.92	00210.531101.100.0000.0000	531101 OPERATING SUPPLIES	
McKenzie, Dionne	2/2/2010	2/3/2010	BJS WHOLESALE	\$50.85	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
McKenzie, Dionne	2/2/2010	2/3/2010	BJS WHOLESALE	\$15.00	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
McKenzie, Dionne	2/12/2010	2/15/2010	WAL-MART STORES, INC	\$10.64	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	10/18/2009	10/19/2009	WAL-MART STORES, INC	\$47.85	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	10/19/2009	10/20/2009	BJS WHOLESALE	\$97.51	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	10/19/2009	10/20/2009	BJS WHOLESALE	\$30.00	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	10/20/2009	10/22/2009	FLUFF EM FLORIST	\$670.00	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	10/20/2009	10/22/2009	FLUFF EM FLORIST	\$670.00	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	11/2/2009	11/3/2009	BJS WHOLESALE	\$204.11	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	11/7/2009	11/9/2009	WAL-MART STORES, INC	\$357.00	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	11/11/2009	11/12/2009	KAGAN	\$41.00	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
Sanders, Barbara	11/11/2009	11/12/2009	BJS WHOLESALE	\$70.71	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	11/15/2009	11/17/2009	WAL-MART STORES, INC	\$7.47	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	11/18/2009	11/19/2009	WAL-MART STORES, INC	\$332.22	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
Sanders, Barbara	11/23/2009	11/25/2009	OFFICE DEPOT	\$189.21	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
Sanders, Barbara	11/24/2009	11/25/2009	THE JAVA DELIGHT	\$184.00	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	11/24/2009	11/27/2009	GE APPLIANCE REPAIR	\$120.94	00210.521209.100.0000.0000	521209 OTHER PROFESSIONAL SERVIC	
Sanders, Barbara	11/24/2009	11/27/2009	CHICK-FIL-A	\$38.67	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	11/30/2009	12/2/2009	OFFICE DEPOT	\$373.52	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
Sanders, Barbara	12/10/2009	12/14/2009	OFFICE DEPOT	\$153.26	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
Sanders, Barbara	12/16/2009	12/17/2009	JMA CATERING	\$1,660.00	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	12/28/2009	12/30/2009	OFFICE DEPOT	\$161.90	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
Sanders, Barbara	1/5/2010	1/7/2010	OFFICE DEPOT	\$636.91	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
Sanders, Barbara	1/7/2010	1/8/2010	THE TRADE SHOW DISPL	\$1,004.00	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	523701 TRAINING & CONFERENCE FEE
Sanders, Barbara	1/7/2010	1/11/2010	OFFICE DEPOT	\$128.69	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
Sanders, Barbara	1/7/2010	1/11/2010	OFFICE DEPOT	\$243.34	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
Sanders, Barbara	1/8/2010	1/11/2010	LA MADELEINE CORPS	\$140.00	00211.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	1/8/2010	1/11/2010	LA MADELEINE CORPS	\$43.00	00211.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	1/8/2010	1/11/2010	WOLF CAMERA	\$1,149.95	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
Sanders, Barbara	1/8/2010	1/11/2010	DRI LOGITECH	\$99.99	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
Sanders, Barbara	1/22/2010	1/25/2010	OFFICE DEPOT	\$23.70	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	1/22/2010	1/25/2010	OFFICE DEPOT	\$171.03	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
Sanders, Barbara	1/25/2010	1/26/2010	BJS WHOLESALE	\$204.87	00210.531101.100.0000.0000	531101 OPERATING SUPPLIES	
Sanders, Barbara	1/27/2010	1/29/2010	CVS PHARMACY	\$10.69	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
Sanders, Barbara	2/6/2010	2/8/2010	OFFICE DEPOT	\$40.91	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
Sanders, Barbara	2/9/2010	2/11/2010	NATHALIE'S FISH HOUSE	\$119.70	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	2/10/2010	2/11/2010	BJS WHOLESALE	\$157.96	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
Sanders, Barbara	2/10/2010	2/11/2010	BJS WHOLESALE	\$117.15	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Sanders, Barbara	2/12/2010	2/15/2010	DELTA AIR	\$277.40	00211.523502.100.0000.0000	523502 TRAVEL - AIRFARE	
WILLIAMS, ERICA	10/27/2009	10/28/2009	WAL-MART STORES, INC	\$38.71	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
WILLIAMS, ERICA	10/27/2009	10/29/2009	OFFICE DEPOT	\$11.81	00210.531101.100.0000.0000	531101 OPERATING SUPPLIES	
WILLIAMS, ERICA	11/3/2009	11/4/2009	NATHALIE'S FISH HOUSE	\$21.72	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
WILLIAMS, ERICA	11/3/2009	11/4/2009	NATHALIE'S FISH HOUSE	\$21.72	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
WILLIAMS, ERICA	11/4/2009	11/6/2009	FRANKLIN COVEY	\$566.68	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
WILLIAMS, ERICA	11/9/2009	11/11/2009	OFFICE DEPOT	\$87.83	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
WILLIAMS, ERICA	11/10/2009	11/11/2009	WAL-MART STORES, INC	\$16.96	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	

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WILLIAMS, ERICA	11/17/2009	11/19/2009	HONEY BAKED HAM	\$10.80	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
WILLIAMS, ERICA	11/25/2009	11/27/2009	SUBURBAN CUSTOM AWARDS	\$92.46	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
WILLIAMS, ERICA	11/30/2009	12/2/2009	OFFICE DEPOT	\$183.11	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
WILLIAMS, ERICA	1/20/2010	1/22/2010	OFFICE DEPOT	\$29.14	00211.531101.100.0000.0000	531101 OPERATING SUPPLIES	
WILLIAMS, ERICA	1/27/2010	1/28/2010	KROGER	\$77.19	00210.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
WILLIAMS, ERICA	2/19/2010	2/22/2010	DECATUR-ATLANTA PRINTING	\$18.75	00210.531101.100.0000.0000	531101 OPERATING SUPPLIES	523401 PRINTING SERVICES