

DeKalb County, Georgia



Department of Finance
Internal Audit and Licensing

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DATE: June 21, 2010
TO: Kelvin Walton – Director of Purchasing & Contracting
FROM: Acting Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Keep DeKalb Beautiful (KDB)

General Information

On June 18, 2010 Internal Audit (IA) conducted a Purchase Card (P-Card) compliance audit of the Keep DeKalb Beautiful-Sanitation Division of Public Works Office (KDB). Internal Audit reviewed the Purchase Card transactions of Keep DeKalb Beautiful for the period January 2010 through May 2010.

Purpose and Scope

The purpose of this audit was to determine if Keep DeKalb Beautiful complied with County P-Card policies and procedures.

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

- (1) P-Card Administrator 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 (\$1,000 maximum per individual purchase).
- (4) Total monthly transactions did not exceed amount specified by the County P-Card policies and procedures (\$2,000 maximum per month).
- (5) Cardholders were not using the P-Card for non-business related goods and services.
- (6) The transactions were approved (Manager and/or Department Head).

Opinion

In our opinion, Keep DeKalb Beautiful complied with County P-Card policies and procedures.

Comment

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

Please feel free to contact me if you have any questions or concerns relating to this audit report.


Cornelia Louis

CL/KRW

Cc: Dr. Michael J. Bell, Chief Financial Officer
Keith Barker, Chief Operating Officer/Executive Assistant
William "Ted" Rhinehart, Deputy COO for Infrastructure
Amber N.G. Weaver, Director-Keep DeKalb Beautiful
Dale Dague, Purchase Card Administrator/Accountant