

# DeKalb



# County

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Department of Finance

Internal Audit and Licensing

DATE: June 7, 2010

TO: Kelvin Walton, Director of Purchasing and Contracting

FROM: Acting Deputy Director of Finance, Internal Audit & Licensing

SUBJECT: P-Card Audit

RE: Revised Medical Examiner Report (Dated May 27, 2010)

### **General Information**

On May 25, 2010, Internal Audit conducted a P-Card compliance audit of the Medical Examiner. Internal Audit reviewed the Medical Examiner's P-Card transactions for the period January 2010 through April 2010.

### **Purpose and Scope**

The purpose of this audit was to determine if the Medical Examiner 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 (\$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, Medical Examiner was not in compliance with County P-Card policies and procedures as noted below.

## **Observations**

- (1) From the sample taken, sales taxes were charged on four transactions.

## **Recommendations**

- (1) Cardholders should present their certificate of exemption to vendors at all times to take advantage of the County's tax exempt status.

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

A handwritten signature in black ink, appearing to read 'Cornelia Louis', written over a horizontal line.

Cornelia Louis

cc: Keith Barker, Chief Operating Officer and Executive Assistant  
Dr. Michael J. Bell, Chief Financial Officer  
William Z. Miller, Director of Public Safety  
Pat Bailey, Chief Investigator  
Dale Dague, Purchase Card Administrator