



## Internal Audit & Licensing

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DATE: October 20, 2011

TO: Kelvin Walton, Director of Purchasing & Contracting

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

SUBJECT: Purchasing Card (P-Card) Audit

RE: BOC Chief of Staff Administration's Office

### **General Information**

On October 20<sup>th</sup>, Internal Audit (IA) conducted a P-Card compliance audit of the BOC Chief of Staff Administration's Office. Internal Audit reviewed P-Card transactions for the period December 1, 2010 through May 31, 2011.

### **Purpose and Scope**

The purpose of this audit was to determine if BOC Chief of Staff Administration's Office complied with DeKalb County P-Card policies and procedures.

We reviewed cardholder transactions, signoff reports, purchase comments and invoices to determine that:

- (1) The P-Card Administrator maintained the transaction log on a monthly basis.
- (2) The cardholder attached applicable receipts to the monthly transaction log.
- (3) Transactions were appropriate for the department's business.
- (4) Individual transactions did not exceed the amount specified by County P-Card policies and procedures (\$1,000 maximum per individual purchase).
- (5) Total monthly transactions did not exceed amount specified by the County P-Card policies and procedures (\$2,000 maximum per month).
- (6) Cardholders were not using the P-Card for non-business related goods and services.
- (7) The transactions were approved. (Manager and/or Department Head)

### **Opinion**

In our opinion, BOC Chief of Staff Administration's Office did not comply with DeKalb County P-Card policies and procedures.

### **Deficiency**

Out of 57 transactions, 30 receipts were available.

**Recommendation**

All P-Card transactions should have supporting documentation. Adequate documentation ensures that expenditures incurred are in compliance with the P-Card policy.

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



Cornelia Louis

CL/AW

cc: Richard Stogner, Chief Operating Officer / Executive Assistant  
Joel Gottlieb, Chief Financial Officer  
Morris E. Williams III, BOC Chief of Staff  
Dale Dague, Purchasing Card Administrator