



## Internal Audit & Licensing

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Chief Executive Officer

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District 6  
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District 7  
Stan Watson

DATE: October 24, 2011

TO: Kelvin Walton, Director of Purchasing & Contracting

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

SUBJECT: Purchasing Card (P-Card) Audit

RE: Office of Board of Commissioner (BOC) – District 2

### General Information

On October 24<sup>th</sup>, 2011 Internal Audit (IA) conducted a P-Card compliance audit of the Office of BOC – District 2. 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 the Office of BOC- District 2 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, Office of BOC-District 2 complied with DeKalb County P-Card policies and procedures, for the most part.

### Comment

During our review we observed that the vendor included sales taxes on three 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 \$51.31 was paid for flowers sent to a non-county employee during their hospitalization. Also, \$36.92 was paid for a cake donated to one of DeKalb County Public

Safety Divisions' holiday luncheon. Although, the P-Card policy does not specifically address the purchase of such items, using the P-Card to purchase cake and flowers should be discouraged. These types of transactions can be perceived as non-business or personal items.

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  
Commissioner Jeff Radar, District 2  
Dale Dague, Purchasing Card Administrator