



Internal Audit & Licensing

Cornelia Louis
Acting Deputy Director of Finance

Chief Executive Officer

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Board of Commissioners

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District 5
Lee May

District 6
Kathie Gannon

District 7
Stan Watson

DATE: October 12, 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 3

General Information

On October 12th, 2011 Internal Audit (IA) conducted a P-Card compliance audit of the Office of BOC –District 3. 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 3 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 3 complied with DeKalb County P-Card policies and procedures.

Comment

In the last Office of BOC-District 3 P-Card Audit report, dated April 2, 2010, Internal Audit noted several deficiencies. Internal Audit commends the Office of BOC-District 3 for their improvement in adhering to the P-Card policies and guidelines.

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 Larry Johnson, District 3
Dale Dague, Purchasing Card Administrator