



Internal Audit & Licensing

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Acting Deputy Director of Finance

Chief Executive Officer

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Board of Commissioners

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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: Board of Commissioners (BOC) District 4

General Information

On October 6th, Internal Audit (IA) conducted a P-Card compliance audit on the Office of BOC-District 4. 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 the Office of BOC- District 4 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, the Office of BOC-District 4 did not comply with DeKalb County P-Card policies and procedures.

Deficiencies

- 1) Out of 49 transactions, 9 receipts were available.
- 2) The Transaction logs (Logs) were not completed or maintained.

Recommendations

- 1) All P-Card transactions should have supporting documentation. Adequate documentation ensures that expenditures incurred are in compliance with the P-Card policy.
- 2) Per P-Card policy, we recommend that BOC-District 4 complete and maintain Logs and reconcile the Logs against the electronic statement monthly.

Comments

We reviewed the corresponding general ledger accounts for each transaction. Several transactions were charged to “operating supplies”; they were travel-related expenditures. These transactions are misclassified. Future travel-related transactions can be charged to the following general ledger account object codes.

Object Codes	Object Code Name
523502	Travel-Airfare
523504	Travel-Accommodations / Hotel
523506	Travel-Miscellaneous

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 Sharon Barnes-Sutton, District 4
Dale Dague, Purchasing Card Administrator