



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 2
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Sharon Barnes Sutton

District 5
Lee May

District 6
Kathie Gannon

District 7
Stan Watson

DATE: October 6, 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 7

General Information

On October 6th, Internal Audit (IA) conducted a P-Card compliance audit on the Office of BOC-District 7. 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 7 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 7 complied with DeKalb County P-Card policies and procedures.

Comment

During our review we observed a Verizon Wireless charge of \$150.00 for service on an unissued County wireless device. The County has a wireless contract with Sprint for all County issued wireless phones. Office of BOC-District 7 staff mentioned that the new employee received a

County issued phone but still received County business-related calls on their non-County wireless device. Pre-purchase authorization was obtained from the Purchasing & Contracting Department for the charge.

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 Stan Watson, District 7
Dale Dague, Purchasing Card Administrator