



Finance-Internal Audit & Licensing

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DATE: August 16, 2011
TO: Kelvin Walton – Director of Purchasing & Contracting
FROM: Acting Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Clerk of Superior Court

General Information

On August 16, 2011, Internal Audit conducted a Purchasing Card (P-Card) compliance audit of the Clerk of Superior Court. Internal Audit reviewed the Clerk of Superior Court's P-Card transactions for the period December 31, 2010 through May 31, 2011.

Purpose and Scope

The purpose of this audit was to determine if the Clerk of Superior Court complied with County P-Card policies and procedures.

We reviewed cardholder transactions, signoff reports and invoices/receipts to determine that:

- (1) Cardholder maintained the transaction log on a monthly basis and attached applicable receipts.
- (2) P-Card Administrator properly maintained and reconciled transactions on a monthly basis.
- (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 Clerk of Superior Court did not comply with DeKalb County P-Card policies and procedures.

Deficiencies

- 1) P-Card Transaction Logs were not completed and maintained.
- 2) Supporting documentation was not available for a few transactions.


Recommendations

- 1) As stated in the P-Card Policy, Transaction Logs are to be completed and maintained for all P-Card transactions.
- 2) All P-Card transactions should have supporting documentation.

Comment

Sales tax was charged on a few transactions. To ensure that the County receives tax-exempt status, the certificate of exemption should be presented to the vendor.

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



Cornelia Louis

CL/CCH

CC: Richard Stogner, Executive Assistant/Chief Operating Officer
Joel Gottlieb, Finance Director/Chief Financial Officer
Debra DeBerry, Clerk of Superior Court
Dale Dague, Purchasing Card Administrator