



Internal Audit & Licensing

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DATE: October 31, 2011

TO: Kelvin Walton, Director of Purchasing & Contracting

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

SUBJECT: Purchasing Card (P-Card) Audit
RE: DeKalb County Cooperative Extension Service Office

General Information

On October 31st, Internal Audit (IA) conducted a P-Card compliance audit on DeKalb County Cooperative Extension Service. 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 DeKalb County Cooperative Extension Service 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, DeKalb County Cooperative Extension Service complied with DeKalb County P-Card policies and procedures.

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
Jessica E. Hill, Director, County Extension Coordinator
Dale Dague, Purchasing Card Administrator