



Finance-Internal Audit & Licensing
Cornelia Louis
Acting Deputy Director of Finance

Chief Executive Officer

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DATE: July 1, 2011
TO: Hari Karikaran, Director of Engineering Services
FROM: Acting Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Facilities Management

General Information

On July 1, 2011, Internal Audit conducted a Purchase Card (P-Card) compliance audit of Facilities Management. Internal Audit reviewed the Facilities Management P-Card transactions for the period December 1, 2010 through May 31, 2011.

Purpose and Scope

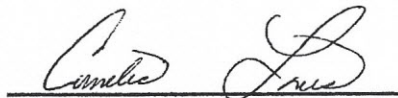
The purpose of this audit was to determine if Facilities Management complied with County P-Card policies and procedures.

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, Facilities Management is in compliance with DeKalb County P-Card policies and procedures.

A handwritten signature in cursive script, appearing to read "Cornelia Louis", written over a horizontal line.

Cornelia Louis

CL/TG

cc: Richard Stogner, Executive Assistant/Chief Operating Officer
Joel Gottlieb, Chief Financial Officer/Finance Director
William (Ted) Rhinehart, Deputy COO of Infrastructure
Dale Dague, Purchase Card Administrator