



Finance - Internal Audit & Licensing

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DATE: July 8, 2011
TO: Kelvin Walton, Director of Purchasing & Contracting
FROM: Acting Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Fire and Rescue Services

General Information

On July 8, 2011, Internal Audit conducted a Purchasing Card (P-Card) compliance audit of Fire and Rescue Services. Internal Audit reviewed Fire and Rescue Services 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 Fire and Rescue Services 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).

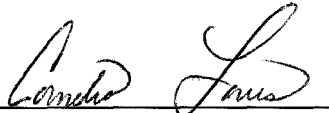
Opinion

In our opinion, Fire and Rescue Services complied with DeKalb County P-Card policies and procedures, for the most part.

Comment

Food items were purchased for employees during the Department Headquarters clean up and move initiative. Such purchases, though noble, may be perceived as non-business related goods.

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, Chief Operating Officer/Executive Assistant
Joel Gottlieb, Finance Director/Chief Financial Officer
Eddie O'Brien, Chief of Fire and Rescue Services
Dale Dague, Purchase Card Administrator