



## Internal Audit & Licensing

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DATE: July 6, 2011  
TO: Kelvin Walton, Director of Purchasing & Contracting  
FROM: Acting Deputy Director of Internal Audit & Licensing  
SUBJECT: P-Card Audit  
RE: Department of Geographical Information Systems

### General Information

On July 6, 2011 Internal Audit conducted a P-Card compliance audit of the Department of Geographical Information Systems (GIS) of DeKalb County. Internal Audit reviewed GIS 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 GIS personnel were complying with 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, GIS is in compliance with County P-Card policies and procedures.

Cornelia Louis

cc: Joel Gottlieb, Chief Financial Officer  
Richard Stogner, Chief Operating Officer / Executive Assistant  
Stacey Gear, Director of Geographical Information Systems  
Dale Dague, Purchase Card Administrator

CL/AW