



Finance Division of Internal Audit & Licensing
Cornelia Louis
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Chief Executive Officer

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DATE: August 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: Human Development

General Information

On August 31, 2011, Internal Audit conducted a Purchasing Card (P-Card) compliance audit of the Human Development. Internal Audit reviewed the Human Development 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 the Human Development Department 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 Human Development Department is in compliance 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/KRW

cc: Richard Stogner, Executive Assistant/Chief Operating Officer
Joel Gottlieb, Chief Financial Officer/Finance Director
Dale Philips, Director of Human Development
Dale Dague, Purchasing Card Administrator