



# Finance-Internal Audit & Licensing

Cornelia Louis

Acting Deputy Director of Finance

Chief Executive Officer

W. Burrell Ellis, Jr.

Board of Commissioners

District 1  
Elaine Boyer

District 2  
Jeff Rader

District 3  
Larry Johnson

District 4  
Sharon Barnes Sutton

District 5  
Lee May

District 6  
Kathie Gannon

District 7  
Stan Watson

DATE: December 29, 2011

TO: Kevin Walton, Director of Purchasing and Contracting

FROM: Deputy Director of Finance, Internal Audit & Licensing

SUBJECT: P-Card Audit

RE: Human Resources and Merit System

## General Information

On December 28, 2011, Internal Audit conducted a P-Card compliance audit of the HR/Merit System. Internal Audit reviewed the HR/Merit System's P-Card transactions for the period December 2010 through June 2011.

## Purpose and Scope

The purpose of this audit was to determine if the HR/Merit System complied with County P-Card policies and procedures.

We reviewed cardholder transactions, signoff reports and invoices/receipts to determine that:

- (1) P-Card Administrator properly maintained and reconciled transactions 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, the HR/Merit System is in compliance with 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/MW

cc: Richard Stogner, Chief Operating Officer/Executive Assistant  
Joel Gottlieb, Chief Financial Officer/Finance Director  
Benita Ransom, Director of Human Resources  
Lori Dennis, Purchasing Card Administrator