



Internal Audit & Licensing

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DATE: August 16, 2011
TO: Kelvin Walton, Director of Purchasing & Contracting
FROM: Acting Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: Purchasing Card (P-Card) Audit
RE: Juvenile Court

General Information

On August 16, 2011, Internal Audit (IA) conducted a P-Card compliance audit on Juvenile Court. Internal Audit reviewed 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 Juvenile Court personnel were complying with DeKalb 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, Juvenile Court did not fully comply with DeKalb County P-Card policies and procedures.


Deficiency

Juvenile Court did not complete or maintain Transaction Logs (Logs).

Recommendation

Per P-Card policy, we recommend that Juvenile Court complete and maintain Logs and reconcile the Logs against the electronic statement monthly. The Log provides an explanation for the purchase and the appropriate general ledger account for the charge. Also, Logs are to be reviewed and approved by the Cardholder's Manager or Director. The abovementioned recommendations ensure reconciliation of transactions are completed and management's review for compliance with the P-Card policy.

Please feel free to contact me if you have any questions or concerns relating to this audit report.



Cornelia Louis

CL/AW

cc: Richard Stogner, Chief Operating Officer / Executive Assistant
Joel Gottlieb, Chief Financial Officer
Desiree Peagler, Chief Judge of Juvenile Court
Phyllis Douglas, Director of Juvenile Court Services
Dale Dague, Purchasing Card Administrator