



Finance-Internal Audit & Licensing

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DATE: August 26, 2011

TO: Kelvin Walton, Director of Purchasing and Contracting

FROM: Acting Deputy Director of Finance, Internal Audit & Licensing

SUBJECT: P-Card Audit

RE: Magistrate Court

General Information

On August 26, 2011, Internal Audit conducted a Purchasing Card (P-Card) compliance audit of Magistrate Court. Internal Audit reviewed Magistrate Court 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 Magistrate Court 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, Magistrate Court did not fully comply with County P-Card policies and procedures.

Deficiency

Transaction Logs (Logs) were not completed and maintained.

Recommendation

Logs are to be completed and reconciled monthly with all applicable receipts attached. This ensures that authorized purchases are approved, unauthorized charges are corrected, and charges are posted to the appropriate general ledger account.



Cornelia Louis

CL/TG

cc: Richard Stogner, Executive Assistant/Chief Operating Officer
Joel Gottlieb, Chief Financial Officer/Finance Director
William (Ted) Rhinehart, Deputy COO of Infrastructure
Berryl A. Anderson, Chief Judge, DeKalb County Magistrate Court
Melanie F. Wilson, Clerk of State and Magistrate Court
Dale Dague, Purchasing Card Administrator