



Finance Division of Internal Audit & Licensing
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DATE: August 8, 2011
TO: Kelvin Walton – Director of Purchasing & Contracting
FROM: Acting Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: Purchasing Card (P-Card) Audit
RE: Planning & Sustainability

General Information

On August 8, 2011, Internal Audit (IA) conducted a compliance review of Purchasing Card (P-Card) transactions for the Department of Planning & Sustainability. Internal Audit reviewed the P-Card transactions for the period December 1, 2010 through May 31, 2011. Our normal course of business is to conduct an on-site review of the Department's transactions; however, due to the number of transactions for the audit period and the level of detail we obtained regarding each purchase, we concluded that an on-site visit was not necessary.

Purpose and Scope

The purpose of this audit was to determine if the Department of Planning & Sustainability complied with County P-Card policies and procedures.

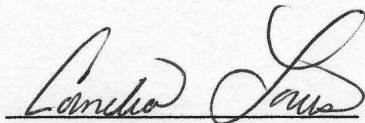
We reviewed cardholder transactions, signoff reports and invoices/receipts to determine that:

- (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 Department of Planning & Sustainability 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
Andrew Baker, Interim Director, Department of Planning & Sustainability
Dale Dague – Purchase Card Administrator