



# Finance-Internal Audit & Licensing

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Chief Executive Officer

W. Burrell Ellis, Jr.

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Stan Watson

**DATE:** December 12, 2011  
**TO:** Kelvin Walton, Director of Purchasing and Contracting  
**FROM:** Deputy Director of Finance, Internal Audit & Licensing  
**SUBJECT:** P-Card Audit  
**RE:** Police Services Department

## General Information

On December 8, 2011, Internal Audit conducted a P-Card compliance audit of the Police Services Department. Internal Audit reviewed the Police Services Department'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 Police Services Department complied with County P-Card policies and procedures.

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

- (1) P-Card Representative 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 for the Board (\$5,000 maximum per individual purchase).
- (5) Total monthly transactions did not exceed amount specified by the County P-Card policies and procedures (\$5,000 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 Police Services Department is in compliance with County P-Card policies and procedures.

## Comments

One purchase of \$1,387 was split into two charges to avoid the \$1,000 limit per transaction. This practice should be discouraged.

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  
William D. O'Brien, Chief of Police  
Lori Dennis, Purchasing Card Administrator