



Finance-Internal Audit & Licensing

Cornelia Louis
Acting Deputy Director of Finance

Chief Executive Officer

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DATE: September 1, 2011
TO: Kelvin Walton, Director of Purchasing and Contracting
FROM: Acting Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Public Works-Transportation

General Information

On September 1, 2011, Internal Audit conducted a Purchasing Card (P-Card) compliance audit of Public Works-Transportation Division. Internal Audit reviewed the Public Work-Transportation 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 Public Works 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, Public Works-Transportation is in compliance with DeKalb County P-Card policies and procedures.

Comment

We observed receipts that contain charges for taxes. As stated in the policy, "DeKalb County is not required to pay sales tax to any supplier since the County is exempt from paying any State of Georgia sales tax."



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
David Pelton, Interim Director of Transportation
Dale Dague, Purchasing Card Administrator

Fleet Management
P-Card Audit
December 2010-June 2011
Sample Alternative GL Account Report

<u>CH Full Name</u>	<u>Card Last 4 Digits</u>	<u>Purchase Date</u>	<u>Post Date</u>	<u>Comp Supp Name</u>	<u>Item Total</u>	<u>GL Combination Number Used</u>	<u>GL Combinatin Name</u>	<u>Alternative GL Account</u>
Halls, Vernetha	6564	5/18/2011	5/19/2011	ADVANSTAR COMMUNICATIONS	\$193.55	01210.531111.611.0000.0000	531111 parts, tires, & tubes	531401 books & subscriptions
Halls, Vernetha	6564	4/18/2011	5/30/2011	AMERICAN BUSINESS PRINTE	\$24.00	01210.531111.611.0000.0000	531111 parts, tires, & tubes	531191 operating supplies
Halls, Vernetha	6564	4/12/2011	4/13/2011	ADVANTUS-CROPPERHOPPER	\$65.26	01210.531111.611.0000.0000	531111 parts, tires, & tubes	522321 rental of equipment
Halls, Vernetha	6564	1/25/2011	1/27/2011	PARTY CITY	\$21.34	01210.531111.611.0000.0000	531111 parts, tires, & tubes	523909 other miscellaneous chargees
Stephens, George	4878	5/26/2011	5/30/2011	NAPA AUTO PARTS	\$23.10	01210.531111.611.0000.0000	531111 parts, tires, & tubes	531111 parts, tires, & tubes
Stephens, George	4878	5/18/2011	5/20/2011	NAPA AUTO PARTS	\$23.70	01210.531111.611.0000.0000	531111 parts, tires, & tubes	531111 parts, tires, & tubes
Stephens, George	4878	4/25/2011	4/27/2011	ADVANCE AUTO PARTS #676	\$10.99	01210.531111.611.0000.0000	531111 parts, tires, & tubes	531111 parts, tires, & tubes
Stephens, George	4878	4/20/2011	4/21/2011	WALGREEN	\$9.49	01210.531111.611.0000.0000	531111 parts, tires, & tubes	523909 other miscellaneous chargees
Stephens, George	4878	2/5/2011	2/7/2011	LONESOURCE INC	\$101.54	01210.531111.611.0000.0000	531111 parts, tires, & tubes	531191 operating supplies
Stephens, George	4878	1/11/2011	1/12/2011	DOMINOS PIZZA	\$8.50	01210.531111.611.0000.0000	531111 parts, tires, & tubes	523909 other miscellaneous chargees
Stephens, George	4878	1/11/2011	1/12/2011	DOMINOS PIZZA	\$433.64	01210.531111.611.0000.0000	531111 parts, tires, & tubes	523909 other miscellaneous chargees
Stephens, George	4878	12/15/2010	12/16/2010	WALGREEN	\$22.41	01210.531111.611.0000.0000	531111 parts, tires, & tubes	523909 other miscellaneous chargees
Terrell, Rodney	2771	4/7/2011	4/11/2011	AMERICAN BUSINESS PRINTE	\$429.50	01210.531111.611.0000.0000	531111 parts, tires, & tubes	531191 operating supplies
Terrell, Rodney	2771	1/11/2011	1/12/2011	PUBLIX	\$79.13	01210.531111.611.0000.0000	531111 parts, tires, & tubes	523909 other miscellaneous chargees
Thoma, Arthur	4720	5/31/2011	6/2/2011	NORTHERN TOOL EQUIPMNT	\$21.99	01210.531111.611.0000.0000	531111 parts, tires, & tubes	531601 tools & small equipment
Thoma, Arthur	4720	5/2/2011	5/3/2011	DEKALB MARINE INC	\$52.70	01210.531111.611.0000.0000	531111 parts, tires, & tubes	531111 parts, tires, & tubes
Turner, Shondra N	2214	1/25/2011	1/26/2011	WAL-MART STORES, INC	\$186.97	01210.531111.611.0000.0000	531111 parts, tires, & tubes	523909 other miscellaneous chargees
Turner, Shondra N	2214	1/25/2011	1/26/2011	WALGREEN	\$21.04	01210.531111.611.0000.0000	531111 parts, tires, & tubes	523909 other miscellaneous chargees