



## Finance-Internal Audit & Licensing

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**DATE:** August 4, 2011  
**TO:** Kelvin Walton, Director of Purchasing & Contracting  
**FROM:** Acting Deputy Director of Finance, Internal Audit & Licensing  
**SUBJECT:** P-Card Audit  
**RE:** Recreation, Parks & Cultural Affairs

### General Information

On August 4, 2011, Internal Audit conducted a Purchasing Card (P-Card) compliance audit of Parks & Recreation. Internal Audit reviewed the Recreation, Parks and Cultural Affairs P-Card transactions for the period December 31, 2010 through May 31, 2011.

### Purpose and Scope

The purpose of this audit was to determine if Parks & Recreation 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, Recreation, Parks and Cultural Affairs complied with DeKalb County P-Card policies and procedures.

**Observation**

Some Transaction Logs are not completed monthly.

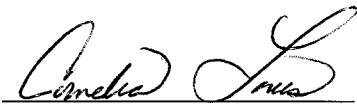
**Recommendation**

Transaction Logs are to be completed and maintained monthly by the Cardholder. Monthly reconciliation of P-Card transactions ensures that the P-Card is used accordingly, charges are paid from the proper general ledger account, and charges are allocated to the appropriate department.

**Comments**

- 1) We observed that sales tax was charged on a few receipts. To ensure that the County receives tax-exempt status, the certificate of exemption should be presented to the vendor.
- 2) We reviewed the corresponding general ledger accounts to ensure that all transactions are classified in the appropriate account. The repair of equipment and the purchase of plants were charged to the “operating supplies” general ledger account. Such transactions should be charged to the “repairs and maintenance” account.
- 3) The payment confirmation page listing the total dollar amount of the entire purchase was attached as supporting documentation for two transactions. To ensure the purchase of goods and services are in compliance with the P-Card Policy, itemized invoices should be attached as support.

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



Cornelia Louis

CL/CCH

CC: Richard Stogner, Executive Assistant/ Chief Operating Officer  
Joel Gottlieb, Finance Director/Chief Financial Officer  
Ted (William) Rhinehart, Deputy Chief Operating Officer for Infrastructure  
Roy E. Wilson, Director of Recreation, Parks & Cultural Affairs  
Dale Dague, Purchasing Card Administrator