



Finance-Internal Audit & Licensing

Cornelia Louis

Acting Deputy Director of Finance

Chief Executive Officer

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DATE: December 30, 2011
TO: Kelvin Walton, Director of Purchasing and Contracting
FROM: Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: DeKalb County Sheriff's Office

General Information

On December 30, 2011, Internal Audit (IA) attempted to conduct a P-Card compliance audit of the DeKalb County Sheriff's Office for the period December 2010 through June 2011.

Purpose and Scope

The purpose of this audit was to determine if the Sheriff's Office is in compliance with County P-Card policies and procedures.

Explanatory Paragraph

After being admitted to the supply area of the Sheriff's Office and beginning a review of the P-Card Transaction Logs and receipts, IA was informed by the Sheriff's Office personnel that we should discontinue the review and leave the premises. We were informed that no review of internal records can occur without the express permission of the Sheriff and he was not available to provide an approval. As a result, we were unable to ensure compliance of County P-Card policies and procedures.

As a steward of DeKalb County taxpayer dollars, the County is accountable for ensuring that funds are spent appropriately. Therefore, P-Cards audits are performed to ensure P-Card expenditures are in compliance with P-Card policies and procedures set forth by the Purchasing and Contracting Department. P-Card audits are periodic surprise audits and County personnel should always be ready for such routine reviews.

Opinion

In our opinion, based on the preceding paragraph, we do not express an opinion on the Sheriff's Office compliance with 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/MW

cc: Richard Stogner, Chief Operating Officer/Executive Assistant
Joel Gottlieb, Chief Financial Officer/Finance Director
Thomas E. Brown, DeKalb County Sheriff
Lori Dennis, Purchasing Card Administrator