



Finance-Internal Audit & Licensing

Cornelia Louis

Acting Deputy Director of Finance

Chief Executive Officer

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District 6
Kathie Gannon

District 7
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DATE: December 5, 2011

TO: Kevin Walton, Director of Purchasing and Contracting

FROM: Deputy Director of Finance, Internal Audit & Licensing

SUBJECT: P-Card Audit

RE: Office of the Solicitor-General

General Information

On December 2, 2011, Internal Audit conducted a P-Card compliance audit of the Solicitor's Office. Internal Audit reviewed the Solicitor'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 Solicitor's Office complied with County P-Card policies and procedures.

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

- (1) P-Card Administrator 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 (\$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 Solicitor's Office is in compliance with 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/MW

cc: Richard Stogner, Chief Operating Officer/Executive Assistant
Joel Gottlieb, Chief Financial Officer/Finance Director
Sherry Boston, Solicitor General
Lori Dennis, Purchasing Card Administrator