



Internal Audit & Licensing

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Chief Executive Officer

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DATE: August 16, 2011
TO: Kelvin Walton, Director of Purchasing & Contracting
FROM: Acting Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: Purchasing Card (P-Card) Audit
RE: Office of Voter Registration & Elections

General Information

On August 12, 2011, Internal Audit (IA) conducted a P-Card compliance audit on the Office of Voter Registration & Elections. Internal Audit reviewed P-Card transactions for the period December 1, 2010 through May 31, 2011.

Purpose and Scope

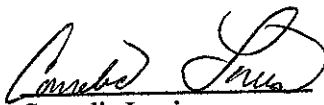
The purpose of this audit was to determine if the Office of Voter Registration & Elections personnel were complying with DeKalb County P-Card policies and procedures.

We reviewed cardholder transactions, signoff reports, purchase comments and invoices to determine that:

- (1) The P-Card Administrator maintained the transaction log 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 Office of Voter Registration & Elections is in compliance with DeKalb County P-Card policies and procedures.


Cornelia Louis

CL/AW

cc: Richard Stogner, Chief Operating Officer / Executive Assistant
Joel Gottlieb, Chief Financial Officer
H. Maxine Daniels, Director of Voter Registration & Elections
Dale Dague, Purchasing Card Administrator