



Finance-Internal Audit & Licensing

Cornelia Louis
Acting Deputy Director of Finance

Chief Executive Officer

W. Burrell Ellis, Jr.

Board of Commissioners

District 1
Elaine Boyer

District 2
Jeff Rader

District 3
Larry Johnson

District 4
Sharon Barnes Sutton

District 5
Lee May

District 6
Kathie Gannon

District 7
Stan Watson

DATE: July 8, 2011
TO: Kelvin Walton, Director of Purchasing and Contracting
FROM: Acting Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Watershed Management

General Information

On July 8, 2011, Internal Audit conducted a Purchasing Card (P-Card) compliance audit of Watershed Management. Internal Audit reviewed the Watershed Management 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 Watershed Management 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, Watershed Management did not fully comply with DeKalb County P-Card policies and procedures.

Deficiency

Supporting documentation was not provided for one transaction in the amount of \$879.00; the transaction was signed off by the P-Card administrator.

Recommendation

All supporting documents for P-Card transactions should be retained and attached with the transaction log.



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
Dale Dague, Purchase Card Administrator