



Finance Division of Internal Audit & Licensing
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DATE: September 1, 2011
TO: Kelvin Walton – Director of Purchasing & Contracting
FROM: Acting Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: Purchasing Card (P-Card) Audit
RE: Workforce Development

General Information

On September 1, 2011, Internal Audit conducted a Purchasing Card (P-Card) compliance audit of Workforce Development. Internal Audit reviewed Workforce Development's P-Card transactions for the period December 1, 2010 through May 31, 2011.

Purchases/transactions made by Workforce Development are recorded based on grant funding and records differ slightly from the policies and procedures of the DeKalb County P-Card Program. A journal entry is prepared monthly to transfer the expenses from the General Ledger Operating Account to a Grants Clearing Account.

Purpose and Scope

The purpose of this audit was to determine if Workforce Development 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).

The scope of our audit did not encompass compliance with the grant funding guidelines.

Opinion

In our opinion, Workforce Development did comply with DeKalb County P-Card policies and procedures. Our recommendation below will help serve the recording of transactions for both programs.

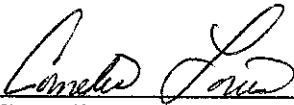
Observation

Transaction Logs were not completed for the P-Card transactions. We would like to note that all transaction receipts for the audit period were available. However, each receipt was attached to a P-Card Receipt Submittal Form. Each form stated the reason for the purchase and the associated grand-funded program.

Recommendations

As per DeKalb County P-Card Policy, the Transaction Log (Log) should be completed and maintained for all transactions. To ensure management's review for compliance with the P-Card policy, completed Transaction Logs are to be reviewed and approved by the Cardholder's Manager or Director. In addition, we recommend that the Department Purchasing Card Representative (DCPR) input into Bank of America Works Application the same brief expenditure explanation stated on the P-Card Receipt Submittal Form.

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



Cornelia Louis

CL/KRW

cc: Richard Stogner, Executive Assistant/Chief Operating Officer
Joel Gottlieb, Chief Financial Officer/Finance Director
Sheryl Chapman, Director of Workforce Development
Dale Dague, Purchasing Card Administrator