

# DEKALB COUNTY, GEORGIA



## **SHERIFF'S DEPARTMENT**

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## **PURCHASING CARD AUDIT REPORT**

**APRIL 1, 2014 THRU SEPTEMBER 30, 2014**

**PREPARED BY  
FINANCE- INTERNAL AUDIT DIVISION**

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**Finance Department**  
Internal Audit & Licensing

Interim Chief Executive  
Officer

Lee May

Board of Commissioners

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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: November 18, 2014  
TO: Gwen Brown-Patterson, Interim Chief Financial Officer/Finance Director  
FROM: Cornelia Louis, Deputy Director of Finance – Internal Audit & Licensing  
SUBJECT: P-Card Audit  
RE: Sheriff's Department –Byrd Marcquel

**General Information**

On November 18, 2014 Internal Audit conducted a compliance audit of Marcquel Byrd's Purchasing Card. Internal Audit reviewed Mr. Byrd's P-Card transactions for the period April 1, 2014 through September 30, 2014.

**Purpose and Scope**

The purpose of this audit was to determine if Marcquel Byrd 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) Transactions were appropriate for the department's business.
- (3) Individual transactions did not exceed the amount specified by County P-Card policies and procedures (\$1,000 maximum per individual purchase).
- (4) Total monthly transactions did not exceed amount specified by the County P-Card policies and procedures (\$2,000 maximum per month).
- (5) Cardholders were not using the P-Card for non-business related goods and services.
- (6) The transactions were approved. ( Manager and/or Department Head)

**Opinion**

In our opinion, for the most part, Marcquel Byrd complied with County P-Card policies and procedures.

**Comments**

At the time of our review, the purchase from Cardinal Health, in the amount of \$347.50, lack adequate supporting documentation. The Cardholder explained that no receipt was received from the vendor, but the transaction was for employee screening. Subsequent to our review, the Cardholder provided supporting documents.

Also, the recommended general ledger (GL) account number for four (4) transactions on the Transaction Log did not coincide with the GL account number in the Bank of America (BOA) Works application. We recommend that the Department P-Card Representative (DPCR) ensure each GL account number on the Transaction Log agrees with the corresponding transaction GL account number in BOA Works application. This allows the County to capture the appropriate expenditure type.

The comment section of the Transaction Log was not completed. We recommend that the Cardholder document the purpose of the transaction in comment section of the Transaction Log. The comments will assist management in the review and approval process.

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



Cornelia Louis

cc: Finance, Audit, and Budget Committee  
Zachary Williams, Chief Operating Officer/Executive Assistant  
Jeff L. Mann, DeKalb County Sheriff  
Green-Hughey Lamarion N., Director of Fiscal Management  
Yvette Pitts-Ayo, Purchasing Card Administrator

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