

DEKALB COUNTY, GEORGIA



SOLICITOR-GENERAL

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

District 1

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 7, 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: Office of the Solicitor-General-Sherry Boston

General Information

On November 7, 2014 Internal Audit conducted a compliance audit of Sherry Boston's Purchasing Card. Internal Audit reviewed Ms. Boston's P-Card transactions for the period April 1, 2014 through September 29, 2014.

Purpose and Scope

The purpose of this audit was to determine if Sherry Boston 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 (\$5,000 maximum per individual purchase).
- (4) Total monthly transactions did not exceed amount specified by the County P-Card policies and procedures (\$5,000 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, Sherry Boston did not comply with County P-Card policies and procedures as noted below.

Findings

- 1) The purchase of Apple laptop computer and software did not comply with DeKalb County P-Card policies and procedures. The P-Card policies section 4.01.C, states that "if a purchase requires a special approver when purchased through the Oracle iProcurement Process, the same approval must be obtained for P-Card purchases prior to the use of the P-Card. (Refer to the County Computer Hardware, Software and Related Maintenance/Support Purchasing Policy)." The County's policy and procedure on Computer Hardware, Software and Related Maintenances/Support Purchasing Policy, states that "This policy and process is being implemented to facilitate this effort by ensuring consistency, standardization, and requiring the following procurements be

approved by Information Systems, regardless of the dollar value, via the Oracle Requisition Approval process.”

- a. “All computer hardware, including laptops/desktops, printers, servers, network devices, and peripherals with the exception of exempt items noted below.”
 - i. “Exempt Items: cables, power cords, consumable media (cd-rom, floppy disks, etc.), and similar low cost accessories.”
- b. “All computer software.”

Per this policy, the purchase of the Apple laptop computer and software are not allowable expenses on an employee expense report or purchasing card.

- 2) The transaction log for the month of April was incomplete. The P-Card policy section 4.0.11.D states that “Cardholder is to ensure that the P-Card Transaction Log’s total charge amount matches the monthly Electronic Cardholder Statement’s charge amount for the billing cycle month.”
- 3) Sales taxes were charged on all transactions that were related to lodging in Georgia. The P-Card policy section 2.0 states that “As such, DeKalb County is not required to pay State Sales and Use Tax to any suppliers.”

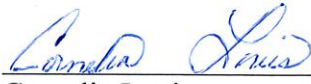
Recommendations

- 1) We recommend not purchasing laptop computers and/or software with the P-Card. These items should be purchased through Oracle iProcurement. By complying with the policies and procedures, Information Systems is able “to ensure identification and location of these critical commodities, to ensure compliance with licensing agreements, to avoid unnecessary potential liability, to protect a significant DeKalb County investment, and to ensure compliance with approved standards for hardware equipment and software.”
- 2) All P-Card transactions should be logged. The log should be completed and maintained monthly for all P-Card transactions. It should be signed by an authorized individual per P-Card Policy. By complying with the policies, the cardholder is able to quickly identify discrepancies with the suppliers.
- 3) Cardholders should present their certificate of exemption to vendors at all times to take advantage of the County’s tax exempt status. In so doing, it helps reduce the County’s business expenditures.

Comments

All expenditures reviewed were charged to General Ledger # 03810.531101.100 - Operating Supplies. Majority of the expenditures are travel related. These transactions are misclassified. Expenditures should be charged to the appropriate general ledger account in order to correctly capture expenditure type totals. Attached is a spreadsheet with alternative general ledger accounts that may be more appropriate for the transaction type.

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
John Matelski, Chief Information Officer/ Director of Information Technology
Sherry Boston, Solicitor General
Yvette Pitts-Ayo, Purchasing Card Administrator

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**SOLICITOR-GENERAL
P-CARD AUDIT
APRIL 1, 2014 THRU SEPTEMBER 30, 2014
Alternative GL Account Report**

| Card Holder | Transaction Date | Posting Date | Vendor | Amount | GL Account Number | GL Account Name | Recommended GL Account |
|----------------|------------------|--------------|---------------------------|------------|----------------------------|---------------------------|-----------------------------------|
| Boston, Sherry | 4/1/2014 | 4/2/2014 | SQ AIDIN VAHABZADEH | \$90.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 4/1/2014 | 4/2/2014 | GOGGAIR.COM | \$7.50 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | |
| Boston, Sherry | 4/4/2014 | 4/7/2014 | ATL AIRPORT S CONNECTOR W | \$48.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 4/14/2014 | 4/16/2014 | COURTYARD BY MARRIOTT NVY | \$142.31 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 4/18/2014 | 4/21/2014 | EXXONMOBIL | \$25.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 4/19/2014 | 4/21/2014 | HILTON GARDEN INN | \$121.98 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 5/11/2014 | 5/12/2014 | JEKYLL ISLAND CLUB HOTEL | \$224.60 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 5/15/2014 | 5/16/2014 | DELTA AIR 0062359817718 | \$492.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 5/19/2014 | 5/21/2014 | THE NATIONAL BLACK PROSEC | \$200.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 5/22/2014 | 5/26/2014 | DELTA AIR 0062360823687 | \$460.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 5/29/2014 | 5/30/2014 | DELTA AIR 0062360640242 | \$476.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 5/29/2014 | 5/30/2014 | DELTA AIR 0062360739317 | \$200.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 5/30/2014 | 6/2/2014 | DELTA AIR 0062360146136 | \$476.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 6/7/2014 | 6/9/2014 | FLASH FOODS | \$53.77 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 6/12/2014 | 6/13/2014 | GEORGIA | \$253.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 6/12/2014 | 6/13/2014 | DELTA AIR 0062361691294 | \$386.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 6/30/2014 | 7/2/2014 | ATLANTA METER PMTS | \$4.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/8/2014 | 7/9/2014 | DELTA AIR 0062363474002 | \$290.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/15/2014 | 7/16/2014 | DELTA AIR 0062364202477 | \$457.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/19/2014 | 7/21/2014 | DELTA AIR 0068246270494 | \$25.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/20/2014 | 7/21/2014 | UBER TECHNOLOGIES INC | \$12.27 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/20/2014 | 7/21/2014 | UBER TECHNOLOGIES INC | \$12.46 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/20/2014 | 7/21/2014 | APACHE TAXI | \$46.94 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/20/2014 | 7/22/2014 | UBER TECHNOLOGIES INC | \$11.82 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/21/2014 | 7/22/2014 | UBER TECHNOLOGIES INC | \$11.11 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/22/2014 | 7/23/2014 | UBER TECHNOLOGIES INC | \$4.42 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/22/2014 | 7/23/2014 | UBER TECHNOLOGIES INC | \$4.42 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/22/2014 | 7/24/2014 | UBER TECHNOLOGIES INC | \$12.17 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/23/2014 | 7/24/2014 | UBER TECHNOLOGIES INC | \$11.93 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/23/2014 | 7/25/2014 | UBER TECHNOLOGIES INC | \$13.66 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/24/2014 | 7/25/2014 | UBER TECHNOLOGIES INC | \$23.44 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/24/2014 | 7/25/2014 | DELTA AIR 0068246758970 | \$23.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/24/2014 | 7/25/2014 | UBER TECHNOLOGIES INC | \$11.80 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/25/2014 | 7/28/2014 | SUNSHINE EXPRESS TAXI | \$39.75 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/25/2014 | 7/28/2014 | HYATT HOTELS SCOTTSDALE | \$501.25 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 7/26/2014 | 7/28/2014 | APPLE COMPUTER | \$1,149.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | |
| Boston, Sherry | 7/26/2014 | 7/28/2014 | APPLE COMPUTER | \$219.95 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | |
| Boston, Sherry | 7/26/2014 | 7/28/2014 | APPLE COMPUTER | \$183.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | |
| Boston, Sherry | 7/30/2014 | 7/31/2014 | LAZ PARKING | \$15.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 8/1/2014 | 8/4/2014 | EB LEADERSHIP DEKALB | \$27.24 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 8/13/2014 | 8/18/2014 | MMJ PARKING ENTERPRISES | \$4.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 8/15/2014 | 8/18/2014 | THE CLASSIC CENTER PARKIN | \$5.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 9/2/2014 | 9/8/2014 | THE NATIONAL BLACK PROSEC | \$50.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 531401 DUES, BOOKS, SUBSCRIPTIONS |
| Boston, Sherry | 9/5/2014 | 9/8/2014 | MARATHON PETRO003350 | \$50.50 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 9/12/2014 | 9/15/2014 | THE NATIONAL BLACK PROSEC | \$50.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 531401 DUES, BOOKS, SUBSCRIPTIONS |
| Boston, Sherry | 9/15/2014 | 9/17/2014 | THE NATIONAL BLACK PROSEC | \$50.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 531401 DUES, BOOKS, SUBSCRIPTIONS |
| Boston, Sherry | 9/15/2014 | 9/17/2014 | THE NATIONAL BLACK PROSEC | \$50.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 531401 DUES, BOOKS, SUBSCRIPTIONS |
| Boston, Sherry | 9/15/2014 | 9/17/2014 | THE NATIONAL BLACK PROSEC | \$50.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 531401 DUES, BOOKS, SUBSCRIPTIONS |
| Boston, Sherry | 9/25/2014 | 9/26/2014 | EB OUT OF DARKNESS TR | \$90.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 523701 TRAINING & EDUCATION |
| Boston, Sherry | 9/26/2014 | 9/29/2014 | THE NATIONAL BLACK PROSEC | \$50.00 | 03810.531101.100.0000.0000 | 531101 OPERATING SUPPLIES | 531401 DUES, BOOKS, SUBSCRIPTIONS |