

DeKalb



County

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Department of Finance

Internal Audit and Licensing

DATE: April 2, 2010
TO: Kelvin Walton, Director of Purchasing and Contracting
FROM: Deputy Director of Finance, Internal Audit & Licensing
SUBJECT: P-Card Audit
RE: Office of BOC-District 1

General Information

On March 25, 2010 Internal Audit conducted a P-Card compliance audit of the Office of BOC–District 1. Internal Audit reviewed the P-Card transactions for the period October 2009 through February 2010.

Purpose and Scope

The purpose of this audit was to determine if the Office of BOC–District 1 complied with County P-Card policies and procedures.

We reviewed cardholder transactions, signoff reports and invoices/receipts to determine the following:

- (1) P-Card Representative 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 for the Board (\$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.

Opinion

In our opinion, the Office of BOC–District 1 did not fully comply with County P-Card policies and procedures.

Deficiencies

- 1) Supporting documentation was not provided for some P-Card transactions.
- 2) In a sample of 17 transactions for the period shown, 12 were for restaurants. As stated in the Purchasing Card Policy, the P-Card program allows designated employees to purchase business-related goods and services. P-Card transactions from restaurants could become costly over a 12-month period of time.

Recommendations

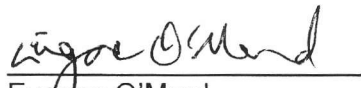
- (1) All P-Card transactions should have supporting documentation.
- (2) All P-Card transactions should be limited to business-related goods and services, and efforts should be used to reduce frequency of use at restaurants.

Comments

During our review we observed that the vendor included sales taxes on a purchase. In order to take advantage of DeKalb County tax-exempt status, cardholders should present their certificate of exemption to the vendor.

We reviewed the corresponding general ledger account for each transaction of our sample. Most of the transactions were charged to "other miscellaneous charges". These transactions could be misclassified. 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.


Eugene O'Mard

cc: Dr. Michael J. Bell, Chief Financial Officer
Keith Barker, Chief Operating Officer/Executive Assistant
Commissioner Elaine Boyer, District 1
Dale Dague, Purchasing Card Administrator/Accountant

EO/CL

BOARD OF COMMISSIONERS (District 1)
P-CARD AUDIT
OCTOBER 2009 - FEBRUARY 2010
Alternative GL Account Report

Card Holder	Transaction Date	Posting Date	Vendor	Amount	GL Account Number	GL Account Name	Recommended GL Account
Boyer, Elaine C	1/20/2010	1/21/2010	COPOZZI'S	\$66.01	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Boyer, Elaine C	1/24/2010	1/25/2010	TARGET	\$85.70	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Boyer, Elaine C	1/24/2010	1/25/2010	ENZO'S PIZZA, LLC	\$23.54	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Boyer, Elaine C	1/28/2010	2/1/2010	DOC CHEYS NOODLE HOUSE	\$34.24	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Boyer, Elaine C	1/28/2010	2/1/2010	OFFICE DEPOT	\$28.20	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	531101 OPERATING SUPPLIES
Boyer, Elaine C	1/30/2010	2/1/2010	APPLE COMPUTER	\$159.84	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	531101 OPERATING SUPPLIES
Boyer, Elaine C	2/1/2010	2/3/2010	WAFFLE HOUSE	\$22.89	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Boyer, Elaine C	2/4/2010	2/5/2010	PETITE AUBERGE INC	\$69.61	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Boyer, Elaine C	2/12/2010	2/15/2010	RED LOBSTER	\$37.90	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
Boyer, Elaine C	2/19/2010	2/22/2010	FUJI YA & LUCKY KEY	\$39.38	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	10/1/2009	10/2/2009	USPS POSTAL STORE	\$44.00	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	523201 POSTAGE
MCBRIDE, NANCY J	10/5/2009	10/6/2009	PETITE AUBERGE INC	\$25.20	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	10/7/2009	10/8/2009	LUCKY KEY FUJI YA	\$40.22	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	10/12/2009	10/14/2009	APPLE COMPUTER	\$85.32	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	531101 OPERATING SUPPLIES
MCBRIDE, NANCY J	10/20/2009	10/22/2009	OSTERIA DEL FIGO	\$22.68	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	10/22/2009	10/23/2009	LUCKY KEY FUJI YA	\$43.84	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	10/30/2009	11/2/2009	ATHENS PIZZA	\$37.54	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	11/2/2009	11/4/2009	OFFICE DEPOT	\$114.69	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	531101 OPERATING SUPPLIES
MCBRIDE, NANCY J	11/4/2009	11/6/2009	RED LOBSTER	\$87.78	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	11/5/2009	11/9/2009	LUCKY KEY FUJI YA	\$15.73	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	11/6/2009	11/9/2009	MATTHEWS CAFETERIA	\$37.82	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	11/7/2009	11/9/2009	KRISPY KREME SHOP	\$48.13	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	11/7/2009	11/9/2009	KRISPY KREME SHOP	\$12.71	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	11/9/2009	11/10/2009	PANERA BREAD	\$69.45	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	11/9/2009	11/10/2009	NATHALIE'S FISH HOUSE	\$17.12	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	11/10/2009	11/11/2009	DELTA GRAPHICS	\$400.00	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	11/12/2009	11/13/2009	LUCKY KEY FUJI YA	\$48.53	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	11/14/2009	11/16/2009	PIG N CHIK BBQ	\$59.15	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	11/18/2009	11/19/2009	GREETING CARDS/INVITATION	\$844.70	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	523401 PRINTING SERVICES
MCBRIDE, NANCY J	11/18/2009	11/20/2009	ATHENS PIZZA	\$74.09	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	11/20/2009	11/23/2009	WAL-MART STORES, INC	\$62.94	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	11/21/2009	11/24/2009	HOBBY-LOBBY	\$43.53	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	11/25/2009	11/27/2009	MATTHEWS CAFETERIA	\$27.87	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	11/30/2009	12/1/2009	USPS POSTAL STORE	\$220.00	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	523201 POSTAGE
MCBRIDE, NANCY J	11/30/2009	12/2/2009	OFFICE DEPOT	\$181.18	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	531101 OPERATING SUPPLIES
MCBRIDE, NANCY J	1/7/2010	1/8/2010	MONTERREY MEXICAN REST	\$40.08	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	1/12/2010	1/14/2010	GRECIAN GYRO	\$33.67	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	1/13/2010	1/15/2010	RED LOBSTER	\$72.51	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	1/14/2010	1/15/2010	PASTRIES A-GO-GO	\$22.54	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	
MCBRIDE, NANCY J	1/29/2010	2/1/2010	USPS POSTAL STORE	\$39.60	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	523201 POSTAGE
MCBRIDE, NANCY J	2/18/2010	2/19/2010	PASTRIES A-GO-GO	\$16.45	00201.523909.100.0000.0000	523909 OTHER MISCELLANEOUS CHARG	