

DeKalb County, Georgia



Department of Finance  
Internal Audit and Licensing

DeKalb County Administration Building / 1300 Commerce Drive / Decatur, Georgia 30030  
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**DATE:** June 23, 2010  
**TO:** Kelvin Walton – Director of Purchasing & Contracting  
**FROM:** Acting Deputy Director of Finance, Internal Audit & Licensing  
**SUBJECT:** P-Card Audit  
**RE:** District Attorney's Office

**General Information**

On June 11, 2010, Internal Audit conducted a Purchase Card (P-Card) compliance audit of the District Attorney's Office. Internal Audit reviewed the District Attorney's Office P-Card transactions for the period March 2010 through May 2010.

**Purpose and Scope**

The purpose of this audit was to determine if the District Attorney's Office 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, the District Attorney Office did not comply with DeKalb County P-Card policies and procedures.

### Deficiencies

- 1) Transaction logs were not maintained according to DeKalb County P-Card policy.
- 2) Some transactions were approved by the Department Purchasing Card Representative (DPCR) on the Works Software without supporting documentation.
- 3) From the sample, we observed sales taxes were charged on eight receipts totaling \$183.95

### Recommendations

- 1) All P-Card transaction logs should be maintained according to the P-Card policy. Also, the transaction logs should be reviewed, approved and signed by the cardholder's director or an individual designated to sign-off on behalf of the director.
- 2) Ensure that the DPCR and the cardholder comply with the P-Card Program, which requires the DPCR to maintain supporting documentation.
- 3) Cardholders should present the County's tax exempt certificate at all times.

### Comments

- 1) Four transactions that were coded to operating supplies could be misclassified. The transactions should be journaled to the appropriate general ledger account. Attached is a spreadsheet of transactions with alternate general ledger accounts that may be appropriate for the transaction types.
- 2) The purchase of cakes for a staff meeting/training totaled \$162.50 may be perceived as non-business related item. Efforts should be made not to purchase such items for staff meetings/training. All P-Card transactions should be limited to business-related goods and services.

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



Cornelia Louis

CL/CCH

CC:

Keith Barker, Chief Operating Officer and Executive Assistant  
Dr. Michael J. Bell, Chief Financial Officer  
Gwendolyn Keyes Fleming, District Attorney  
Dale Dague, Purchase Card Administrator

**District Attorney  
P-Card Audit  
Period March – May 2010**

**Alternate GL Accounts**

<b>Purchase Date</b>	<b>Vendor</b>	<b>Cost</b>	<b>G/L ACCT #</b>	<b>Items Purchased</b>	<b>Suggested G/L #</b>	<b>Description</b>
3/12/2010	FBI /Leeda, Inc	\$295.00	03910.531101.100.0000.0000	John Richey – Conference Registration	03910.523701.100.0000.0000	Training and Conference Fees
3/18/2010	FBI /Leeda, Inc	\$295.00	03910.531101.100.0000.0000	Don Geary – Conference Registration	03910.523701.100.0000.0000	Training and Conference Fees
3/15/2010	Institute of Continuing L	\$190.00	03920.531101.100.0000.0000	Student Gmerice Lamb Registration - Class	03910.523701.100.0000.0000	Training and Conference Fees
4/12/2010	GEORGIA ASSOC OF CHIEF OF	\$335.00	03910.531101.100.0000.0000	Dues	03910.523601.100.0000.0000	Dues