

INTEROFFICE MEMORANDUM



TO: Anthony Nicks, County Auditor

FROM: Felicia Strong-Whitaker, Director *FSW*
Department of Purchasing & Contract Compliance

DATE: January 28, 2019

SUBJECT: Follow-up Review of the Purchasing Card Audit Report

Thank you for the opportunity to review and respond to the Follow-up Review of the Purchasing Card Audit Report. The Department of Purchasing has reviewed the findings and recommendations and our responses are provided below:

Finding 1 – Volume of Cardholders Assigned to Purchasing Card Program Coordinator

Purchasing Response:

The Department of Purchasing & Contract Compliance have requested a budget enhancement for additional resources based on the 2015 Audit Report recommendations in order to ensure more effective monitoring, verification and tracking of all Purchasing card purchases/transactions, which to date has not been approved. However, in lieu of having an additional staff person, there are currently multiple levels of reviews conducted on each P-Card Reconciliation Reports:

Level 1 – Purchasing Liaison review

Level 2 – User Department Head review and approval

Level 3 – Purchasing Card Administrator conducts a review to identify exceptions/violations

Level 4 – Accounts Payable conducts a review to identify exceptions/violations

Findings and Recommendations: Finding 1 – Overpayment of Invoice

Overpayment is addressed on page 2-6 of the Purchasing Card Manual. Additionally internal controls are in place to ensure clerical reviews of reconciliation reports are conducted. The finding identified for overpayment was corrected and resolved. The information documenting the correction is attached as Attachment 1.

cc: Sharon Whitmore, CFO

ATTACHMENT 1

Blanding, Earl

From: Thornton, Florene
Sent: Friday, December 28, 2018 10:55 AM
To: Blanding, Earl
Cc: Freeman, Kier
Subject: FW: P-Card Audit Items- PRCC 10/17-5253 (Kier Freeman)
Attachments: REF #1109 - CREDIT.PDF

Good morning, Earl.

Please see Kier invoice as requested from the Audit Department.

Thank you,

If you should need additional assistance my contact information is listed below,

My pleasure to serve you!

Mrs. Florene S. Thornton/Financial System Manager, MBA-PA, CPM®

Department of Real Estate and Asset Management (DREAM)

Tel: 404.612.5915 /Fax: 404.893.1741

141 Pryor Street S.W./ Atlanta, Georgia 30303

Florene.thornton@fultoncountyga.gov

When you are going through something hard and wonder where GOD is, remember the teacher is always quiet during a test!! Author unknown.

From: Freeman, Kier
Sent: Friday, December 28, 2018 10:37 AM
To: Thornton, Florene <Florene.Thornton@fultoncountyga.gov>
Subject: RE: P-Card Audit Items- PRCC 10/17-5253 (Kier Freeman)

Good Morning Florene,

Attached is the credit Inv for Bovia. I will forward the other item shortly.

From: Thornton, Florene
Sent: Thursday, December 27, 2018 3:35 PM
To: Freeman, Kier <Kier.Freeman@fultoncountyga.gov>
Subject: FW: P-Card Audit Items- PRCC 10/17-5253 (Kier Freeman)

Kier

Per our phone conversation, see the attachment that was sent and see email below.

Thank you,

If you should need additional assistance my contact information is listed below,

My pleasure to serve you!

Mrs. Florene S. Thornton/Financial System Manager, MBA-PA, CPM®

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When you are going through something hard and wonder where GOD is, remember the teacher is always quiet during a test!! Author unknown.

From: Blanding, Earl

Sent: Tuesday, November 27, 2018 12:15 PM

To: Thornton, Florene <Florene.Thornton@fultoncountyga.gov>

Subject: P-Card Audit Items- PRCC 10/17-5253 (Kier Freeman)

Hello Florene,

I need your help to provide an answer to the Department of Internal Audit (County Auditor) regarding the following items for PRCC 10/17-5253, cardholder Kier Freeman. I have attached the supporting documentation for these transactions.. Please provide feedback on whether or how this was resolved?

1. On the Bank of America Statement and Purchase card reconciliation (Period 9/26/2017-10/25/2017) a transaction in the amount of \$1,126.23 was paid to SQ Bovia Auto on October 13, 2018. This transaction includes two invoices to Bovia Auto Diesel & Towing for \$1,013.73 (invoice 1024 dated 10/12/2017) plus \$112.50 (invoice 1023 dated 10/12/2017). The invoice number 1024 dated 10/12/2017 includes sales tax paid of \$40.70. **Is it possible to provide the sales tax exempt certificate to the company in order to receive a credit in the amount since we are a tax exempt organization?** The following months transactions for this cardholder and did not show where sales tax was credited.
2. On the Bank of America Statement and Purchase card reconciliation (Period 9/26/2017-10/25/2017) a transaction in the amount of \$2,438.00 was paid to S&W Towing on October 19, 2017. This transaction includes various invoices from S&W towing totaling \$2,438.00. Once invoice number A90275 was paid as \$180.00 however the actual invoice amount calculates to \$130.00 which results in an overpayment to the vendor \$50.00. **Is it possible to contact the vendor to obtain a credit for this error?**

Thank you,



Bovia Auto Diesel & Towing LLC

5094 W Brook Rd
 Union City, GA 30291
 (678) 392-5662

CREDIT

Reference Number: 1109

Credit Date: 12/11/2018

Customer

KIER FREEMAN
 FULTON COUNTY GENERAL SERVICES
 895 MARIETTA BLVD.
 ATL, GA 30318
 Cell: (404) 735-8456
 Work: (404) 612-9500
 KIER.FREEMAN@FULTONCOUNTYGA.G
 OV

Vehicle

1996 Ford MED.HWY.CONVENTIONAL
 5.9 CUMMINS
 VIN: 1FDXF80EXTVA24154
 Color: WHITE
 Plate: GA GV21689
 Odometer In: 17662

Symptoms/Requested Work

Item	Description	Tax	Qty	Price	Extended
Job - REFUND: REFUND FOR TAXES PAID ON INVOICE # 1024					
Misc	REFUND FOR TAXES PAID ON INVOICE		1	\$ (39.44)	\$ (39.44)

Technicians:

Subtotal

Parts	Labor	Other	\$ (40.62)
\$0.00	\$0.00	(\$40.62)	

Signed _____ Date _____

* = Sales Tax @ 7.000% \$ (0.08)

Total	\$ (40.70)
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Payments	
VISA (3/2/2018) - REFUND TO CUSTOMER FOR TAXES PAID BY CUSTOMER...CUSTOMER IS TAX EXEMPT...	\$ 40.70
Balance	\$ 0.00

Blanding, Earl

From: Thornton, Florene
Sent: Friday, December 28, 2018 3:47 PM
To: Blanding, Earl
Cc: Freeman, Kier; Thornton, Florene
Subject: Audit request
Attachments: S&W Credit.pdf

Earl

See attached credit from S & W.

Thank you,

If you should need additional assistance my contact information is listed below,

My pleasure to serve you!

Mrs. Florene S. Thornton/Financial System Manager, MBA-PA, CPM® Department of Real Estate and Asset Management (DREAM)

Tel: 404.612.5915 /Fax: 404.893.1741

141 Pryor Street S.W./ Atlanta, Georgia 30303 Florene.Thornton@fultoncountyga.gov

When you are going through something hard and wonder where GOD is, remember the teacher is always quiet during a test!! Author unknown.

-----Original Message-----

From: Freeman, Kier

Sent: Friday, December 28, 2018 3:39 PM

To: Thornton, Florene <Florene.Thornton@fultoncountyga.gov>

Subject: FW: Scan_Freeman, Kier_12_18_28-12-2018

See attached Credit From S&W Towing

