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.
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.

Good Morning Florene,

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

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®
Department of Real Estate and Asset Management (DREAM)
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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: 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,
### Customer Information

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

### Vehicle Information

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

### Symptoms/Requested Work

**Job - REFUND: REFUND FOR TAXES PAID ON INVOICE # 1024**  
Misc  
REFUND FOR TAXES PAID ON INVOICE  

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<th>Description</th>
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<th>Qty</th>
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### Technicians

Signed __________________________ Date __________

### Subtotal

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* = Sales Tax @ 7.000%  

### Total

$ (40.70)

### Payments

VISA (3/2/2018) - REFUND TO CUSTOMER FOR TAXES PAID BY CUSTOMER...CUSTOMER IS TAX EXEMPT...  

Balance $ 0.00
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
CREDIT MEMO

S & W Towing

2559 JONESBORO RD
ATLANTA, GA 30315
Phone (404)622-8360  Fax (404)622-8361

TO: FULTON COUNTY CMF
895 MARIETTA BLVD
ATLANTA GA 30318

DATE: DECEMBER 28, 2018

FOR:

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<td>50.00</td>
<td>(50.00)</td>
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Make all checks payable to S & W Towing

Thank you for your business!