



FULTON COUNTY

**FULTON COUNTY, GEORGIA
OFFICE OF THE COUNTY AUDITOR**

Treasury Gift Card Audit

February 21, 2017

TABLE OF CONTENTS

	PAGE
INTRODUCTION.....	1
BACKGROUND.....	1
OBJECTIVE	2
SCOPE.....	2
METHODOLOGY	2
FINDINGS AND RECOMMENDATIONS	2
CONCLUSION.....	2

INTRODUCTION

The Office of the County Auditor performed an audit of the VISA gift card issued by the Office of Treasury in the Finance Department. The quarterly audit was completed as required by the Treasury Gift Card Standard Operating Procedures. Treasury is currently responsible for safeguarding, procuring and distributing the gift cards to the appropriate agencies of Fulton County. The gift cards are issued to the following departments: Arts & Culture, Personnel, Aging and Youth Services, Water Resources and the Office of External Affairs.

BACKGROUND

The Treasury Gift Card Program has several facets and encompasses many departments. The departments reviewed in this audit were the Personnel Department and the Office of External Affairs.

The Personnel Department provides gift cards as employee prizes to be distributed at the annual Employee Appreciation Carnival. The prizes include \$50, \$100 and \$200 gift cards.

The Office of External Affairs provides gift cards for the “Fulton-One County United in Service” (F.O.C.U.S) awards. The F.O.C.U.S. program recognizes employees of Fulton County Government for their exemplary service. Any employee of Fulton County may nominate another employee for recognition in one of the 10 possible categories. The award categories are as follows:

- Above and Beyond
- Community Service
- Cross-Departmental Collaboration
- Innovation and Ideas
- Customer Service
- Heroism
- Leadership
- Professional Excellence
- Safety and Security
- Green Champion

Nominations may include individual employees or teams of employees working together. The award amounts for individuals and group awards are \$50 and \$150, respectively. Nominations are reviewed by a countywide Nomination Review Committee. The committee evaluates nominations based on award criteria.

OBJECTIVE

The objective of our audit was to evaluate the procurement and distribution of gift cards and determine whether adequate internal controls exist to prevent misuse.

SCOPE

The period covered by this audit is the 2nd and 3rd quarter of 2016.

METHODOLOGY

During the audit of the gift cards, we examined evidence to determine compliance with the Treasury Gift Card Standard Operating Procedures as well as any departmental operating procedures related to gift cards. The evidence we reviewed included:

- Wells Fargo Gift Card Order Requests
- Gift Card Requisition Forms
- Gift Card Reconciliation Packages
- Gift Card Inventory Log
- Gift Card Roster
- On-Hand Gift Card Inventory Log

FINDINGS AND RECOMMENDATIONS

There were no reportable findings noted during our review. The Office of Treasury properly procured gift cards from Wells Fargo. In addition, the Office of Treasury adequately safeguarded and maintained the gift card inventory. During the scope period, the Office of Treasury appropriately distributed gift cards to the Office of External Affairs and the Personnel Department. The Office of External Affairs and the Personnel Department issued gift cards accordingly to recipients for the intended purposes. It appears adequate controls exist in the Office of Treasury as well as in the requesting departments to prevent misuse of gift cards.

CONCLUSION

Based on our review, the Personnel Department, Office of External Affairs and the Office of Treasury are in compliance with the Treasury Gift Card Standard Operating Procedures and related departmental procedures. As a result, no written response to this audit report is required.

We would like to thank management and staff for their timely cooperation and assistance during the audit. The distribution of the report is reserved for the executive management of Fulton County and the Board of Commissioners.