



Cobb County...Expect the Best!

INTERNAL AUDIT DEPARTMENT

Report Number 2014-003

***First Follow-up Report: Review of the Cobb County
Nonprofit Grant Program***

April 22, 2014

***Latona Thomas, CPA, Director
Steven Harper, Staff Auditor I
Barry Huff, Staff Auditor I***



COBB COUNTY INTERNAL AUDIT

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Director

April 22, 2014

MEMORANDUM

TO: David Hankerson, County Manager

FROM: Latona Thomas, CPA, Director

SUBJECT: **First Follow-up Report** - Review of the Cobb County Nonprofit Grant Program

We completed our first follow-up review of the subject report. Our review was limited to reviewing, as of April 4, 2014, actions taken to implement the 10 recommendations in our original report dated September 3, 2014. This follow-up report should be read in conjunction with the original report and does not represent a complete reexamination of the activities. The auditor's role in follow-up reviews is to compile corrective actions taken, assess whether those actions are adequate to correct the reported deficiencies and relay those results to County management.

Three recommendations have been fully implemented by the Finance Director, County Manager and Cobb Community Collaborative (CCC). Two recommendations are in process. Collaboration between the CCC and the BOC is required to complete one and the Finance Director needs to meet with the Legal Department to complete the other.

No actions have been taken by the Board of Commissioners to develop and implement a corrective action plan on the remaining five recommendations.

Should you wish to discuss any aspect of this report, please contact me at extension 2559 or Barry Huff, Auditor-in-charge, at extension 2558.

Distribution:

Tim Lee, Chairman, Cobb County Board of Commissioners
Cobb County Board of Commissioners
Karen Carter, Executive Director, Cobb Community Collaborative
James Pehrson, CPA, Finance Director/Comptroller
Deborah Dance, County Attorney
Michael Hughes, Economic Development Director
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