



*Cobb County...Expect the Best!*

**INTERNAL AUDIT DEPARTMENT**

**Report Number: 2023-005**

**FINAL REPORT – Summary of CY2023 Follow-up Status  
Reviews**

**August 24, 2023**

**Latona Thomas, CPA, CIA, Director**

**Erica Brooks Peters, CPA, Internal Audit Division Manager**

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# COBB COUNTY INTERNAL AUDIT

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Director

August 24, 2023

## MEMORANDUM

**TO:** Dr. Jackie McMorris, County Manager

**FROM:** Latona Thomas, CPA, CIA, Director

**SUBJECT:** **FINAL REPORT** – Summary of CY2023 Follow-up Status Reviews

Attached for your review and comments is the subject final report. We completed our follow-up of the referenced recommendations and related corrective actions. Our objective was limited to obtaining the auditee statuses of proposed actions<sup>1</sup> to implement the recommendations included in the respective final reports. This follow-up 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 by the auditee, assess whether those actions are adequate to correct the reported deficiencies, and relay those results to Cobb County (County) management.

### Summary of Follow-up Statuses

This follow-up process included ten (10) reports for a total of 56 recommendations. Based on our assessments, 54 or 96% of the recommendations have been fully implemented or were partially implemented/in process. Table 1 to the right reflects a summary breakdown of the recommendation statuses by count and percentage. For a detailed status by project, refer to the 'Summary Status of CY2023 Recommendations' table on Page 1. Where applicable, additional information is provided for contextual purposes.

Recommendation Status	Count	Percentage
Fully Implemented	28	50%
Partially Implemented or In Process	26	46%
Not Implemented*	<u>2</u>	<u>4%</u>
	<u>56</u>	<u>100%</u>

Table 1 – Source: Summary Status of CY2023 Follow-up Statuses

\*See Additional Information on Statuses on Page 2.

We will not perform any additional follow-ups on these recommendations, but the status of the corrective actions will be included in our risk assessment discussions and in future audits within the respective areas. Auditee management should continue its efforts to implement the remaining recommendations and corrective actions as agreed upon but assumes the risk if not fully implemented.

<sup>1</sup> Auditee statuses of proposed actions as of December 15, 2021.

### **Distribution**

We appreciate the cooperation extended to us by each of the respective agency, department, or elected official staff during these follow-up procedures. A copy of this report will be distributed to the auditee management affected by the follow-up statuses and other County stakeholders, as reflected below. Please contact me at (770) 528-2559 or either of the respective team members, if you have any questions.

CC: Auditee Management (various)  
Jimmy Gisi, Deputy County Manager  
Cobb County Audit Committee  
Internal Audit Department File

## Summary Status of CY2023 Recommendations

Audit Report Number	Audit Report Date	Audit Report Name	Total from Original or Previous Report	Status of Recommendations		
				Implemented	Partially Implemented (In Process)	No Action or Other (see Details)
2021-003	08/23/2021	FINAL REPORT – Review of Monitoring Controls over Department Purchase Orders within the Purchasing Department	6	3	3 <sup>a</sup>	
2021-004	08/26/2021	FINAL REPORT – Review of Terminated Employees User Access Controls	5	4	1 <sup>b</sup>	
2021-005	12/9/2021	FINAL Consulting Report – Strategic Planning and Risk Assessment of the Cobb County District Attorney Office, Victim Witness Unit	10	5	3 <sup>c</sup>	2 <sup>c</sup>
2021-006	12/9/2021	FINAL LETTER REPORT – Assessment of the Breeze Card Revenue and Reporting Validation Process	2	1	1 <sup>d</sup>	
2022-001	02/03/2022	FINAL LETTER REPORT - Survey of Department Application User Access Control	1		1 <sup>e</sup>	
2022-002	02/03/2022	FINAL Report - Review of the Administrative Contract for the Cobblestone Golf Course	7	2	5 <sup>f</sup>	
2022-003	02/03/2022	FINAL Consulting Report - Survey of Parks Tennis and Aquatics Professional Lesson & Revenue Collection Practices	5	2	3 <sup>g</sup>	
2022-004	04/07/2022	FINAL CONSULTING REPORT – Electronic Fund Transfer (EFT) Payment Diversions	13	5	8 <sup>h</sup>	
2022-006	08/02/2022	FINAL REPORT – Review of Compliance with Kronos Edits	3	2	1 <sup>i</sup>	
2022-008	10/7/2022	FINAL REPORT – Review of Compliance with Part-Time (PT) Hours	4	4		
		<b>Totals/Recap:</b>	<b><u>56</u></b>	<b><u>28</u></b>	<b><u>26</u></b>	<b><u>2</u></b>

Table 2 – Source: Attestations regarding corrective actions taken by the respective auditee management with Internal Audit Department staff's assessment of whether those actions are adequate to correct the reported deficiencies.

*This section was internationally left blank for formatting purposes.*

## Additional Information on Statuses

Although not fully implemented, no additional follow-up will be performed on these items due to the length of time outstanding or other issues with implementation, unless otherwise indicated. Specific details for each of the follow-up reports referenced are located at the Internal Audit Department website: <http://cobbcounty.org/audit/>.

### <sup>a</sup> Report Number 2021-003

The Purchasing Department's Modernization Initiative of PCards has been implemented and is designed to minimize the use of Department Purchase Orders (PDs). In addition, the remaining corrective actions have been impacted by staff turnover and a reallocation of workload assignments. As such, comprehensive written policies and guidelines for departments and the maintenance of additional evidence to support monthly monitoring is in process.

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### <sup>b</sup> Report Number 2021-004

The process to review report parameters for disabling user access has been initiated and is ongoing. Internal Audit will perform an additional follow-up on this recommendation in 2024.

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### <sup>c</sup> Report Number 2021-005

Draft onboarding/training procedures have been developed, pending final completion and approval. A grant management tracking tool has been implemented and is pending additional actions with supervisor grant management training. Additional actions are also being developed regarding setting workload standards and performance measures, with corresponding staff training.

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### <sup>d</sup> Report Number 2021-006

The Letter of Understanding (LOU) with MARTA is still pending/on hold.

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### <sup>e</sup> Report Number 2022-001

Initial focus has been on Information Services (IS) administered systems, but procedures regarding department administered system reviews are pending.

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### <sup>f</sup> Report Number 2022-002

Several corrective actions have been impacted by contract negotiations with the new contract in process. Additional corrective actions in process include the completion of documentation regarding approval authority and accountable equipment inventory.

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**<sup>g</sup> Report Number 2022-003**

Several corrective actions have been initiated and are in process to include handbook revisions, additional software solutions/applications, and final approval of revisions to the professional services contracts.

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**<sup>h</sup> Report Number 2022-004**

Several corrective actions related to the finalization of policies and procedures are in process. Additional actions regarding the segregation of duties within the vendor master creation, modification, and payment authorizations are also in process.

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**<sup>i</sup> Report Number 2022-006**

The quarterly monitoring of additional edits is in process and ongoing.

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