



Cobb County...Expect the Best!

INTERNAL AUDIT DEPARTMENT

Report Number: 2023-007

FINAL REPORT – UGA Extension Annual Tests of Internal Controls

October 27, 2023

Latona Thomas, CPA, CIA, Director
Erica Brooks Peters, CPA, Division Manager

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Distribution List:

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COBB COUNTY INTERNAL AUDIT

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Director

REPORT ON PROCEDURES AND FINDINGS FROM INTERNAL CONTROL INSPECTION

We have performed the procedures enumerated below, which were agreed to by Cobb County Government, solely to assist in satisfying the annual internal control procedures and related reporting required on Georgia County Extension Office accounts, for the year ended December 31, 2022. Cobb County's management is responsible for the internal controls. Our inspection was made in accordance with the required procedures provided by the University of Georgia Cooperative Extension.

Our inspection and this report are not meant to be construed as an agreed upon procedures opinion rendered by a Certified Public Accountant firm.

During the course of the above inspection, we performed the inquiry and examination procedures and noted the following related findings:

Exhibit 3-1 Cash Receipts and Deposit Annual Tests of Internal Control Procedures

Procedures - See Appendix V on Page 12 for detailed procedures performed.

The sample for cash receipts and deposits were selected based on 20% of the total transactions versus 20% of the dollar amount. The noted procedures were primarily applicable to cash and check transactions, whereas we observed that a majority of the Cobb County Extension Office transactions were credit cards. Specifically, there were 293 total transactions per the Quick Books Online (QBO) receipts log for a total of \$331,551. We observed that 95 or 32.4% of these transactions were cash and checks for a total of \$80,230. Our total sample included 64 transactions totaling \$42,716, which is 13% of the total of \$331,551 including cash, checks and credit cards. The sample of cash and checks included the following:

- Number/Percentage of cash/check transactions – 25.3% (24 of 95)
- Percent of dollar amount cash and checks - 27% (\$22,003/\$80,230)

Overall Conclusion Summary

We identified several inconsistencies with the County Operations County Funds Policy guidelines (COCFP), as well as any findings in the examination procedures as documented below. There were no observations for any specific procedures not referenced below.

- The receipts included inconsistent, incomplete, and/or missing data fields:
 - There was only one instance where the funds custodian signed the receipt when cash or checks were accepted by another staff member.

- One receipt was written for an incorrect amount; however, the total deposit was determined to be correct;
- Additional observations were noted where the payment type was not selected; however, the payments by check and check number was noted; and
- Five receipts were determined to be incomplete (i.e. missing data such as the date, method of payment, preparer, or payee).
- Inconsistent order of receipt book usage resulting in receipt gaps:
 - With the exception of one sample, the receipt gaps were determined to be due to the use of an older receipt book, the use of receipt books out of order, or the incorrect receipt numbers was entered in QBO. Therefore, these were determined to not be actual gaps over five days.
- Deposits exceeded 5-day clearance:
 - There were four samples where there were over five business days between the receipt date and the date the deposit cleared the bank.
- Transactions recorded in QBO after deposit:
 - There were 48 samples where the transactions were entered in Quick Books after the deposit to the bank.
- We were unable to observe checks being held for deposit as none were available at the time of testing.

Exhibit 3-2 Cash Expenditures and Disbursement Annual Tests of Internal Control Procedures

Procedures - See Appendix V on Page 12 for detailed procedures performed.

The sample selected for cash expenditures was based on 20% of the total transactions 20% of the dollar amount. We observed 537 transactions on the cash expenditures log. We selected 108 transactions for testing, which represents about 20% of the total samples. The total dollar amount observed on the cash expenditures log is approximately \$162,832. Our sample totaled approximately \$34, 633, which is 21% of the total dollar amount.

Overall Conclusion Summary

We identified several inconsistencies with the County Operations County Funds Policy guidelines (COCFP), as well as any findings in the examination procedures as documented below. Any specific procedures conclusion not referenced below was deemed to not include exceptions.

- There were 105 instances where the transactions were not entered in QBO on the date of disbursement.
- We observed one voucher that had not been approved by the County Extension Coordinator (CEC). This voucher was requested by the CEC as the 4-H agent. We observed that there were six instances where the CEC signed as both the preparer and reviewer. It was discussed with the CEC this occurred because the CEC is currently also the 4-H agent until the new agent starts in September 2023.

- We also observed that there were 10 disbursements that had been approved by one of the other check signers. Eight (8) of these disbursements were reimbursement requests by the CEC as the Vendor/Payee. The other two were requested by the CEC for payments to other vendors. These were each under \$500 and therefore, per discussion it was determined that they did not require approval by the District Extension Director. We observed one voucher without the check date.
- We observed that in 23 instances the actual check date varied from the date per QuickBooks.
- We were able to confirm that receipts were submitted for reimbursements. The UGA travel expense statement was not used in the samples we observed. The Cobb County travel forms used for mileage reimbursements and airfare were consistent with County policies.
- Through inquiry, we determined that in some instances, checks may need to be pre-signed without a payment amount. However, no blank checks are ever pre-signed. Per discussion with the CEC, checks are always pre-filled with the vendor/payee information before being pre-signed.
- Through inquiry, we determined that there is no petty cash fund, however, the office maintains a change/till fund of \$50 to provide change to patrons paying in cash.

Other Observations

The following are additional items that were discussed with the CEC. These were not part of the testing procedures but were observed during the required testing procedures.

- In some instances, we observed requests for reimbursement where only an invoice was provided but there was no proof of payment (i.e. receipt). Consider whether proof of payment should be submitted with the invoice to substantiate reimbursement requests.
- We observed that a check was presented and cleared the bank twice. This was identified during the CEC's monthly reconciliation and resolved with the staff member and discussed with the entire staff. It is our understanding that UGA was previously notified.
- We observed that several invoices could be attached to one email for review and approval by the District Extension Director. When several invoices are presented to the District Extension Director and attached in one email request, consider listing the payee and amounts in the email to evidence the review and approval of each invoice and amount.
- We observed that the documentation to reimburse patrons was inconsistent. Consider if reimbursement documentation could be standardized to improve evidence for reimbursements to patrons.
- Due to the volume of expense reimbursement requests, we inquired as to what tracking mechanism is in place to monitor reimbursement requests and ensure that there are no duplicates. Per discussion with the CEC, this is tracked using the check book which maintains documentation of recipient, amount, and purchase in detail. Any double requests for payment would be identified.

Exhibit 3-3 Accountability and Reconciliation Annual Tests of Internal Control Procedures

Procedures - See Appendix V on Page 12 for detailed procedures performed.

Six months or (50%) were selected for testing as required per the testing procedures.

Overall Conclusion Summary

We identified several inconsistencies with the County Operations County Funds Policy guidelines (COCFP), as well as any findings in the examination procedures as documented below. Any specific procedures conclusion not referenced below was deemed to not include exceptions.

- One month was not reconciled within 30 days of receipt of the bank statement. The monthly reconciliation checking summary was not prepared by the CEC and remitted to the district office within 30 days of receipt.
- There were uncleared checks and deposits from 2017 through 2022 on the bank reconciliation until November 2022. There was still an uncleared check and deposits from 2021 on that reconciliation. In Feb 2023, the district office assisted with how to clear stale dated items. Outstanding checks over 90 days were observed.
- The bank reconciliation amount agreed to the bank statement; however, the bank reconciliation amount did not agree to the amount per the GL for each month in our sample. In addition, there were uncleared transactions, but we did not perform additional procedures to validate the differences observed.
- Office hours are 8-5p. We observed several transactions outside of the 8-5:30p time period. We determined through discussion with the County Extension Coordinator that the volume occasionally requires that transactions are entered outside of these hours. The request to work outside of office hours must be documented by email as this would likely result in overtime. We did not review documentation to validate this assertion.
- One transaction was deleted during the months sampled. This was completed by the District Extension Director who also has edit access. Otherwise, we observed access by a UGA Internal Auditor who was assisting Cobb Extension with the County's financial records and system administrator which we were unable to identify to a specific individual.

Other Observations

The following are additional items that were discussed with the CEC. These were not part of the testing procedures but were observed during the required testing procedures.

- Periodically evaluate user access to QBO based on business need or job responsibilities. Only approved users should have the ability to enter, edit, and/or delete transactions.

Exhibit 3-4 Investment Account Annual Tests of Internal Control Procedures

Procedures - See Appendix V on Page 12 for detailed procedures performed.

Overall Conclusion Summary

We identified several inconsistencies with the County Operations County Funds Policy guidelines (COCFP), as well as any findings in the examination procedures as documented below. Any specific procedures conclusion not referenced below was deemed to not include exceptions.

- There are two CDs and one Money Market (MM) account. The MM account was closed in March of 2022. The funds were transferred to the 4-H Foundation account. We observed \$1,892.42 in uncleared transactions from 2017-2019. We did not perform additional procedures beyond the identification of the uncleared transactions. The CDs were closed in 2023 as they were past the date to close in 2022.
- A Financial Advisory Board does not exist therefore the money market and CDs active during our scope period would have been noncompliant with this requirement. The remaining test steps were not performed.

Exhibit 3-5 Inventory and Sales Annual Tests of Internal Control Procedures

Procedures - See Appendix V on Page 12 for detailed procedures performed.

Overall Conclusion Summary

We identified several inconsistencies with the County Operations County Funds Policy guidelines (COCFP), as well as any findings in the examination procedures as documented below.

- Per discussion with the CEC, the office does not maintain inventory. Plants purchased for plant sales are ordered in advance by the patron/citizen. Additional plants are ordered in case pre-ordered plants need to be replaced. Any remaining are sold or donated following the event. The orders are tracked using a manual spreadsheet. The policy states that the CEC should compare the cost of the plants to the proceeds to evaluate financial controls and assess fund raising efforts. However, there are no specific procedures related to testing of this requirement. Therefore, we reviewed the spreadsheet and inquired on the procedures but did not perform any additional testing in this area. Per our inquiry, we determined that upon conclusion of the plant sale the net profit is reviewed. The profit for herbs is allocated to Agriculture and National Resources (ANR) funds and for all other plants is allocated to 4-H funds. This is compared to prior year. In addition, there is a review of the plants that did well and that did not do well. The plants that did not do well are not included in the plant sale for the following year.
 - This office does not maintain ammunition.

Other Observations

The following are additional items that were discussed with the CEC. These were not part of the testing procedures but were observed during the required testing procedures.

- Consider an independent reconciliation/validation of orders, manual spreadsheet used to record plant orders, collections, and bank deposits.
- Include specific references to how to account for and document the methodology of the remaining plants (i.e. additional sales (revenue) or donations).
- Require evidence/attestation of completion of the reconciliation completion.

Exhibit 3-6 Equipment Tracking and Storing Annual Tests of Internal Control Procedures

Procedures - See Appendix V on Page 12 for detailed procedures performed.

Overall Conclusion Summary

No findings were identified in this area. The examination procedures were limited to the following items.

- Per discussion with the CEC, there are no firearms. The office maintains bows for archery, but these are not listed. These may be listed on the County equipment list as they were purchased with County BOC funds; however, we did not perform additional procedures to confirm if these are listed on the County's equipment listing.
- We confirmed that the equipment list was submitted to the district office in September 2022. It was discussed and per the CEC's understanding, there is also a separate equipment list for the County equipment. We did not perform additional procedures to confirm the County equipment listing. In addition, we were unable to validate the UGA list of items. This list was based on information provided to the County by UGA. Therefore, our procedures were limited to the confirmation that the equipment list was submitted to the district office. There was one item considered lost and one returned to the district office according to the inventory report.

This report is intended solely for the information and use of Cobb County Government and University of Georgia Cooperative Extension and is not intended to be and should not be used by anyone other than those parties.

Cobb County Government
Internal Audit Department

Latona R. Thomas, CPA, CIA
Internal Audit Director

Erica Brooks Peters, CPA
Internal Audit Division Manager

October 27, 2023

Background

The mission of the UGA Cobb Extension is to extend lifelong learning to the citizens of Cobb County through unbiased, research-based education in urban agriculture/horticulture, the environment, communities, youth, and families.¹

All funds must be maintained and administered in accordance with the UGA Extension County Operations County Funds policy. In accordance with this policy, the County Extension Services maintains a checking account with Bank of America for program receipts and disbursements for related expenses. During the period under review, it was determined that the County Extension Services office also held a money market investment account that was closed in March 2022, two Certificates of Deposit (CD) closed in June 2023, and a 4-H Foundation account that was opened in April 2023. This foundation account is managed by UGA; therefore, Cobb Extension staff have no additional responsibilities.

The County Extension Services office has a designated cash custodian who is responsible for the collection of funds received for program activities. There are two other staff members that are designated as backups for the cash custodian. The County Extension Coordinator (CEC) prepares and signs the Monthly Reconciliation Checking Account Summary/Detail form indicating review of bank expense and deposit transactions. A check request for payment is prepared and submitted with receipts to the CEC for review and approval. There are three individuals designated as check signers for disbursements. Cash receipts and disbursement transactions are entered into QuickBooks online as required per the above referenced policy by the cash custodian.

This review was performed within the guidelines required per the Annual Tests of Internal Controls and Related Required Reporting for Georgia County Extension Office Accounts. The UGA Cooperative Extension requires certain internal control procedures to be performed annually on all county Extension Office accounts. We examined the County Extension accounts using the procedures that are performed by the county auditing department. Those procedures require that we perform inquiry of County Extension personnel and examine cash receipts, cash expenditures, bank reconciliations, investment accounts, equipment tracking, and inventory procedures as outlined in the Annual Tests of Internal Controls and Related Required Reporting for Georgia County Extension Office Accounts. These guidelines also stipulate that we issue the "Report of Procedures and Findings from Internal Control Inspection"². The purpose of this report is to provide procedures performed along with any findings resulting from those procedures. The guidelines also indicate that we should not attempt to include an opinion on internal controls within this report.

Detailed information on our audit objectives, scope, and methodology is presented in Appendices III and V.

¹ Cobb County UGA Extension Office website: <https://extension.uga.edu/county-offices/cobb.html>.

² See Page 1 for this report.

Exhibit 2-3
COUNTY EXTENSION ACCOUNTS
 ANNUAL STATEMENT OF REVIEW

County: Cobb County


Date of Review: _____

This is to certify that the following Fund Accounts (checking, savings, CDs, etc.) have been reviewed for the
01/01/2022 (month/date/year) to 12/31/2022 (month/date/year) and found to be in order.

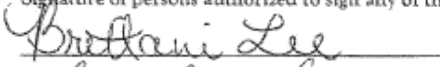


Account Name / Number	Checking, Savings, CD, etc.	Names on Signature Card	Account Balance as of: 12/31/2022 date
Cobb County Extension 4H Bank of America	Checking	Brittani Lee, County Extension Coordinator/ Director Leah Wilson Admin Coordinator/HR Rep Zoe Soltanmammedova, FACS Agent	\$69,750.00
Cobb County 4H Club Piedmont Bank	Money Market		\$0. This account was closed in March 2022. Refer to Exhibit 2-2 for further discussion.
Cobb County 4H Certificate XXX80	CD		\$2,671.70 12/12/2022 Refer to Exhibit 2-2 or further discussion.
Cobb County 4H Certificate XXX82	CD		\$1,112.96 12/12/2022 Refer to Exhibit 2-2 for further discussion.

Auditor(s) or Reviewer(s):

Date: _____

Type/print nameSignatureTitleFindings AttachedErica Brooks Peters

Division ManagerYes or NoYes or No

Signature of persons authorized to sign any of the accounts:

Received by: _____

District Extension DirectorDate

Exhibit 2-3(a)
COUNTY EXTENSION ACCOUNTS
Annual County Extension Coordinator Statement
(Attach to ANNUAL STATEMENT OF REVIEW)

County: Cobb CEC: Brittani Lee

1. ☒ Yes ___ No All money is kept in a secured location (locked box/drawer)
2. ☒ Yes ___ No All receipts (both checks and cash) are recorded in a bound multi-part numbered receipt book?
3. ☒ Yes ___ No I have routinely reviewed the cash receipt book and deposit slips to ensure that all receipts are identified to a specific bank deposits.
4. ☒ Yes ___ No I routinely audited or verified supporting documentation on specific expense transactions and deposits. Each expense transaction or deposit reviewed was initialed by me on the monthly reconciliation report sent to the district office. I reviewed documentation for:
 - a. All checks issued over \$300.00
 - b. All checks issued to employees over \$100.00
 - c. Additionally an average of three expense transactions and one deposit each month.
5. I last filed the annual IRS Tax Report using the 990EZ form on 4/3/2023.
6. The designated cash custodian in these accounts is Sherri Gordon.
7. If you have investment account(s) please list your Financial Advisor Board membership below and attach a copy of the minutes of your last meeting.
 - a. Member:
 - b. Member:
 - c. Member:
8. ☒ Yes ___ No I have reviewed the checking account balances, revenues and expenditures with the agent or staff member who is responsible for each program area in the county monthly.
To the best of my knowledge all accounts used by staff or volunteers associated with Cooperative Extension are listed on the associated Statement of Review.

Brittani K. Lee

8/24/2023

Signature

Date

Summary of Objectives, Scope, and Procedures

We conducted this audit per the request of the County Extension Coordinator. The objective was to determine if the County Extension Services office is in compliance with the requirements as outlined in the UGA Extension County Operations County Funds policy. Our scope period was January 1, 2022, to December 31, 2022.

This audit was performed in accordance with the guidelines provided in the Annual Tests of Internal Controls and Related Required Reporting for Georgia County Extension Office Accounts. This engagement was not performed in conformance with the Institute of Internal Auditors International Standards for the Professional Practice for Internal Auditing. Per these guidelines, "The individual should not attempt to include an opinion on internal controls within the report."

Refer to Appendix V for the Annual Tests of Internal Controls Procedures for Georgia County Extension Office Accounts. Cash disbursement and receipt samples were randomly selected using random number generator in Microsoft Excel.

Outcome Measures

This appendix typically presents detailed information on the measurable impact that our recommended corrective actions will have on County governance. However, our procedures were limited to the requirements per the UGA guidelines. Therefore, outcome measure below is a result of the performance of the work and will be incorporated into our annual report to the Board of Commissioners, Audit Committee, and County Manager.

Type and Value of Outcome Measure:

- Compliance with the UGA Extension County Operations County Funds Policy – Actual; The work performed is required per the Annual Tests of Internal Controls and Related Required Reporting for Georgia County Extension Office Accounts (See Pages 1—6).

Methodology Used to Measure the Reported Benefit:

This is based on the requirement by the UGA Extension County Operations County Funds policy.

Annual Tests of Internal Controls Procedures

Revised: December 2016

EXHIBIT 3-1 Cash Receipts and Deposit Annual Tests of Internal Controls Procedures

	POLICY REF	SIGNOFF (INITIAL & DATE)	NOTES
INQUIRY PROCEDURES:			
Perform the following inquiries of county personnel and document any responses inconsistent with procedures outlined in the county operations county funds policy guidelines:			
Are all collections recorded on a multi-copy pre-numbered receipt form? If receipting is not feasible at a specific event then are they utilizing another form of documentation that creates an adequate paper trail?	A.1		
Is a copy of the receipt provided to the customer as evidence of payment?	A.2		
Determine the person who is the designated funds custodian for cash receipts.	B.1		
Inquire of deposit procedures. Verify that the cash custodian is only staff member preparing deposits.	C.2		
EXAMINATION PROCEDURES:			
<ul style="list-style-type: none"> The reviewer has examined the receipt book to ensure that is a securely bound and the deposit slip or listing is maintained along with the supporting second (yellow) copies of receipts. 	A.3		
<ul style="list-style-type: none"> Examine the receipt book for staff members preparing receipts other than the person identified through inquiry as the funds custodian. If any instances exist, verify that the funds custodian has initialed the cash receipt as later verifying and taking possession of the funds. 	B.2/B.5		
<ul style="list-style-type: none"> The protected location utilized to secure the funds has been examined and it has been verified that access is restricted to the designated custodian. 	B.3		
<ul style="list-style-type: none"> A deposit detail report should be generated from QuickBooks Online. A sample of not less than 20% in dollar amount of the total deposits made during the period of the review should be selected at random. The following procedures should be performed: <ul style="list-style-type: none"> ➤ Each deposit selected has supporting record of deposit slip and supporting receipts. The total dollar amount of the supporting receipts is agreed to the total dollar amount per the deposit slip. ➤ The receipts are reviewed to ensure they are in 	C.3		

<p>sequential order with no gaps in the numbering. If any gaps in the numbering exist, the missing receipt should be located and traced to timely deposit in the bank within five days.</p> <ul style="list-style-type: none"> ➤ It should be verified that each receipt or other form of documentation in the sample record the date of payment, payee, dollar amount, method of payment, program for which funds were received, and name of staff member preparing the receipt. ➤ Review deposit slip to ensure that no personal checks from staff are included in the deposit Unless the employee is paying for an event such as camp registration for their children. ➤ The selected deposit should be traced to clearing on the bank statement. It should be verified that no more than five business days has lapsed between date on receipts and the clearing of the deposit by the bank. ➤ Ensure that cash and check receipts are not comingled with credit card sales receipts. Credit card sales receipts should be tracked separately using a transaction log or other approved documentation. ➤ Review the audit log in QuickBooks Online and ensure that the date the deposit is entered is the day the deposit is submitted to the bank. ➤ 	<p>A.1</p> <p>A.4</p> <p>B.6</p> <p>C.1</p> <p>A.6</p> <p>D.1</p>		
<ul style="list-style-type: none"> • Examine any checks being held for deposit or copies of check images which may be available to determine that the check is immediately endorsed "For Deposit Only" along with the office's bank account number. 	A.5		
<ul style="list-style-type: none"> • Review any documentation of transfer of designated substitute custodian for extended periods of leave if applicable. 	B.4		
<ul style="list-style-type: none"> • Verify that County Extension Coordinator has prepared and submitted the "Monthly Reconciliation Checking Account Summary/Detail" form indicating his or her independent review of the deposits. 	C.4		

EXHIBIT 3-2

Cash Expenditures and Disbursement Annual Tests of Internal Controls Procedures

	POLICY REF	SIGNOFF (INITIAL & DATE)	NOTES
INQUIRY PROCEDURES:			
Perform the following inquiries of county personnel and document any responses inconsistent with procedures outlined in the county operations county funds policy guidelines:			
Determine the number of bank and investment accounts the county holds. Any disbursement directly from an investment account should be noted.	B		
Determine and document all approved signers on all accounts. Verify which signers reside in the county named on the account.	C		
Determine if checks are ever pre-signed for any purpose.	D		
EXAMINATION PROCEDURES:			
<ul style="list-style-type: none"> • Exam the cancelled check images available with the bank statement to determine if any instances of a check being made payable to "Cash" • Ensure that the office does not have a petty cash fund. • If the office has an office credit card, then confirm if the card has been preapproved by the state office. 	E F I		
<ul style="list-style-type: none"> • A check detail report should be generated from QuickBooks Online. A sample of not less than 20% in dollar amount of the total disbursements made during the period of the review should be selected at random. The following procedures should be performed: <ul style="list-style-type: none"> ➢ Each disbursement is supported by a voucher approved by the CEC which documents the date, check number, payee, amount, and reason for payment. ➢ Each disbursement is supported by an original invoice or receipt. The payee, amount, and date is verified to agree to the prepared voucher. ➢ Each disbursement is made from a county Extension bank account. ➢ Each disbursement is traced to the cancelled check image on the county's bank statement. The payee, amount, and date is verified. It is also verified that two authorized signatures are on the check if the check amount exceeds \$500, one of which is a 	A.1 / A.2 A.3 B C		

[illegible]

EXHIBIT 3-3

Accountability and Reconciliation Annual Tests of Internal Controls Procedures

	POLICY REF	SIGNOFF (INITIAL & DATE)	NOTES
INQUIRY PROCEDURES:			
Perform the following inquiries of county personnel and document any responses inconsistent with procedures outlined in the county operations county funds policy guidelines:			
Verify that the county has utilized QuickBooks Online to record all of the account activity during the period in review. Inquire as to the authorized logins for the program. Verify that passwords and accounts are not being "shared" by multiple individuals. Verify that the office does not possess or utilize a signature stamp or any other means of replicating an individual's signature.	A.3 G		
EXAMINATION PROCEDURES:			
<ul style="list-style-type: none">Review the month end bank and credit card statements and reconciliations prepared during the period in review. Perform the following procedures on a sample of not less than half of the months:<ul style="list-style-type: none">➤ Verify that the statement ending balance per the reconciliation report agrees to the statement ending balance per the bank or credit card statement.➤ Verify from the date of the reconciliation report that the statement was timely reconciled within thirty days of receiving statement from bank➤ Verify that there are outstanding checks and/or deposits listed on the statement indicating that the county is not posting only transactions which have cleared the bank rather than all account activity➤ Verify that the monthly reconciliation checking account summary / detail coversheet was prepared by CEC and remitted to the district office within thirty days of receiving the bank statement.➤ Review for any stale dated deposits or disbursements and investigate any unusual items➤ Verify the ending cash balance per general ledger on the bank reconciliation detail report agrees to the ending cash balance for the period per QuickBooks online cash ledger➤ Verify the ending credit card balance per general	B F B F B B		

<p>ledger on the reconciliation detail report agrees to the ending credit card balance for the period per QuickBooks online credit card account.</p> <ul style="list-style-type: none"> • An activity log report should be generated from QuickBooks online for the period in review. The following procedures should be performed: <ul style="list-style-type: none"> ➤ Verify that account access is limited to operating business hours and that no access has been made by a user who has ability to enter transactions after hours ➤ Review for any transactions which may have been deleted after the date of origination. Any deleted transactions should be noted. ➤ Verify that all outstanding checks over 90 days old have been voided. 	<p>C</p> <p>A.1</p> <p>A.2</p> <p>H</p>		
<p>DOCUMENTATION OF FINDINGS/EXCEPTIONS:</p> <p><i>* Reviewer should document any inconsistencies with county operations county funds policy guidelines that were noted during inquiry procedures as well any findings noted in the examination procedures.</i></p>			
<p>REVIEWER SIGNOFF & DATE:</p>			

EXHIBIT 3-4
Investment Account Annual Tests of Internal Controls Procedures

	POLICY REF	SIGNOFF (INITIAL & DATE)	NOTES
INQUIRY PROCEDURES:			
Perform the following inquiries of county personnel and document any responses inconsistent with procedures outlined in the county operations county funds policy guidelines:			
Determine if the county maintains any investment accounts such as money market funds, CDs, stocks, mutual funds, or other. If none, this program is not required to be completed. Verify that all investment accounts are entered into QuickBooks Online			
Determine whether a Financial Advisory Board is in place and consists of a minimum of three members (including the CEC) and of individuals with banking, accounting, or investment credentials. Also verify that at least 2 members of the Board are not Extension employees and are also not immediate family members of Extension employees.	A.1		
EXAMINATION PROCEDURES:			
<ul style="list-style-type: none"> Review copies of the financial advisory board minutes for meetings held during period in review. Perform the following procedures: <ul style="list-style-type: none"> ➤ Verify that the Financial Advisory Board has met no less than once during the period in review. ➤ Verify that the minutes have been signed and approved by all members of the Financial Advisory Board. ➤ Verify that the minutes are kept for a minimum of seven years. 	A.4 A.5 A.5		
<ul style="list-style-type: none"> Review any available documentation for scholarships awarded from investment accounts during the period in review. Perform the following procedures: <ul style="list-style-type: none"> ➤ Verify a formal application process is in place and that a decision is made based on objective measures of qualification. ➤ Verify that funds were first distributed to the general bank account and the scholarship payment was made via a check with a properly executed and approved voucher. 	A.7 A.8		

➤ Review all investment accounts in the accounting system and confirm if the account is reconciled periodically as appropriate.	A.7		
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DOCUMENTATION OF FINDINGS/EXCEPTIONS:

** Reviewer should document any inconsistencies with county operations county funds policy guidelines that were noted during inquiry procedures as well any findings noted in the examination procedures.*

REVIEWER SIGNOFF & DATE:	
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EXHIBIT 3-5
Inventory and Sales Annual Tests of Internal Controls Procedures

	POLICY REF	SIGNOFF (INITIAL & DATE)	NOTES
INQUIRY PROCEDURES:			
Perform the following inquiries of county personnel and document any responses inconsistent with procedures outlined in the county operations county funds policy guidelines:			
Determine whether the number of items purchased or held is formally documented as to quantity at the beginning of each year. A review of the county's inventory ledger should be reviewed for compliance with the county funds policy.	A.1		
Inquire as to inventory procedures to control access to inventory Confirm if a physical count of Project SAFE ammunition and other items has been performed once or twice a year.	A.3& A.5		
DOCUMENTATION OF FINDINGS/EXCEPTIONS: <i>* Reviewer should document any inconsistencies with county operations county funds policy guidelines that were noted during inquiry procedures as well any findings noted in the examination procedures.</i>			
REVIEWER SIGNOFF & DATE:			

EXHIBIT 3-6
Equipment Tracking and Storing Annual Tests of Internal Controls Procedures

	POLICY REF	SIGNOFF (INITIAL & DATE)	NOTES
INQUIRY PROCEDURES:			
Perform the following inquiries of county personnel and document any responses inconsistent with procedures outlined in the county operations county funds policy guidelines:			
Determine whether the office stores equipment items in secure locations. Verify that all items estimated or priced at \$250 or above and all firearms not inventoried by UGA or the county government are recorded on an equipment list.	A.1 & A.2		
Confirm that the office has submitted their equipment list to the District office within the past year.	A.3		
DOCUMENTATION OF FINDINGS/EXCEPTIONS: <i>* Reviewer should document any inconsistencies with county operations county funds policy guidelines that were noted during inquiry procedures as well any findings noted in the examination procedures.</i>			
REVIEWER SIGNOFF & DATE:			