

Cobb County Government Solicitor General Office's Bank Account Analyses (Consulting Engagement)

Cadence and Synovus Bank Accounts

Cobb County Internal Audit Department
Report Number: 2024-001

Consulting Engagement Report
January 19, 2024

Consulting Disclaimer: Our engagement results do not include assertions on compliance, nor conclusions based on the appropriateness of individual transactions reviewed for the period January 2019 through August 2023. As such, our recommendations are based on internal control best practices for effective bank account management.

Overall Objectives

- ✓ To assist the Solicitor General's Office by performing various analyses of transactions related to the Reserve Fund account with Cadence Bank and the Victim Witness Fee Fund with Synovus Bank;
- ✓ To summarize transactions, perform revenue/expense analyses and trend analyses; and
- ✓ To perform various completeness procedures.
- ✓ Scope:
 - ❑ Cadence: January 2019 - August 2023
 - ❑ Synovus: January 2019 - December 2022

Internal Audit Procedures Performed

❖ Bank Statement Analyses

- Bank Statement conversion and data extraction
- Performed data reconstruction
- Performed data reliability and completeness tests
- Reviewed canceled checks/check stubs for expense type and signature, where available
- Performed research for the vendor/payee and/or expense type
- Grouped purchases by major expense/vendor category
- Performed deposit and withdrawal analysis and data validation
- Validated canceled and voided checks
- Traced deposits to source of revenue, where available

❖ Marietta/Cobb/Smyrna (MCS) Funding Research and Current Status

- Reviewed the MCS 2002 Resolution approved by the BOC
- Reviewed the MCS funding allocation process
- Reviewed MCS funding spending guidelines/criteria
- Researched the MCS membership status change
- Reviewed MCS financial statements and annual reports to the federal government

❖ Revenue Sources and Accounting Practices

- Performed inquiries on the various sources of revenue
- Researched bank deposit revenue sources
- Reviewed revenue collection and deposit processes
- Reconciled bank deposits with revenue collected, where available
- Performed various inquiries on the use of revenue from DVD collections

Analyses Overview

❖ Mission/Unit Summary

❖ Funding Sources

- General Fund
- MCS
- 5% Victim Assistance Add on Fee
- Victim Witness Fund (\$.50)
- DVD Fees

❖ Bank Account Analyses & Observations

- Cadence Bank
 - Revenue
 - Expenses
 - Categorization/Trends, as applicable
- Synovus Bank
 - Revenue
 - Expenses & Categorization
- DVD Fees

Analyses Overview, continued...

- ❖ Recommendations for Internal Control Best Practices
- ❖ Distribution List
- ❖ Thank you



Mission/Unit Summary

Mission/Unit Summary

❖ MISSION STATEMENT

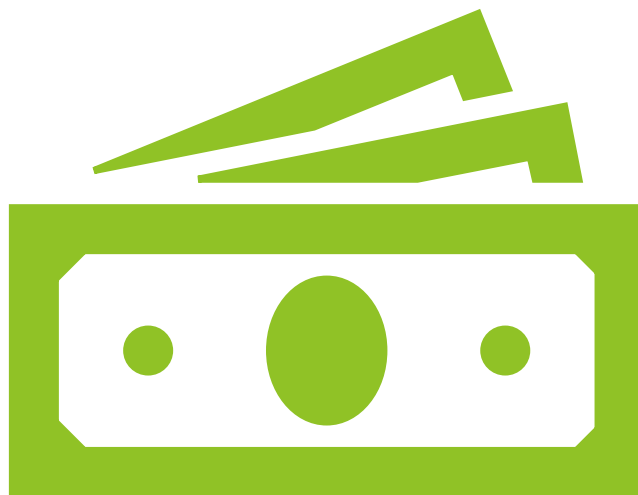
The Cobb County Solicitor General's Office is committed to serving the citizens of Cobb County. We strive to ensure just prosecution of all misdemeanor cases and promote the safety of all citizens in Cobb County. Our office strives to provide timely, professional, and ethical services to all citizens, crime victims, court personnel, and others we work with on a daily basis. Our prosecutors ensure fair, impartial, and equal administration of justice, while preserving the rights and dignity of crime victims and their families. We work with, and provide training for, members of the various county police departments so that they may make informed, fair decisions.

Mission/Unit Summary, continued

❖ UNIT SUMMARY

The Solicitor General's Office is responsible for the prosecution of all traffic, misdemeanor, and ordinance violation cases in Cobb County. These cases include all misdemeanor warrants issued in Cobb County, as well as all traffic citations issued by the Cobb County Police Department, the Sheriff's Office, and the Georgia State Patrol. Other cases include citations issued by the Cobb County Park Rangers, Cobb County Animal Control, Cobb County Water Department, Cobb Business License Division, Kennesaw State University Police, School Bus Stop Arm Cases, and cases transferred to the State Court from the various municipal courts (Mayor and from Cobb Superior Court).

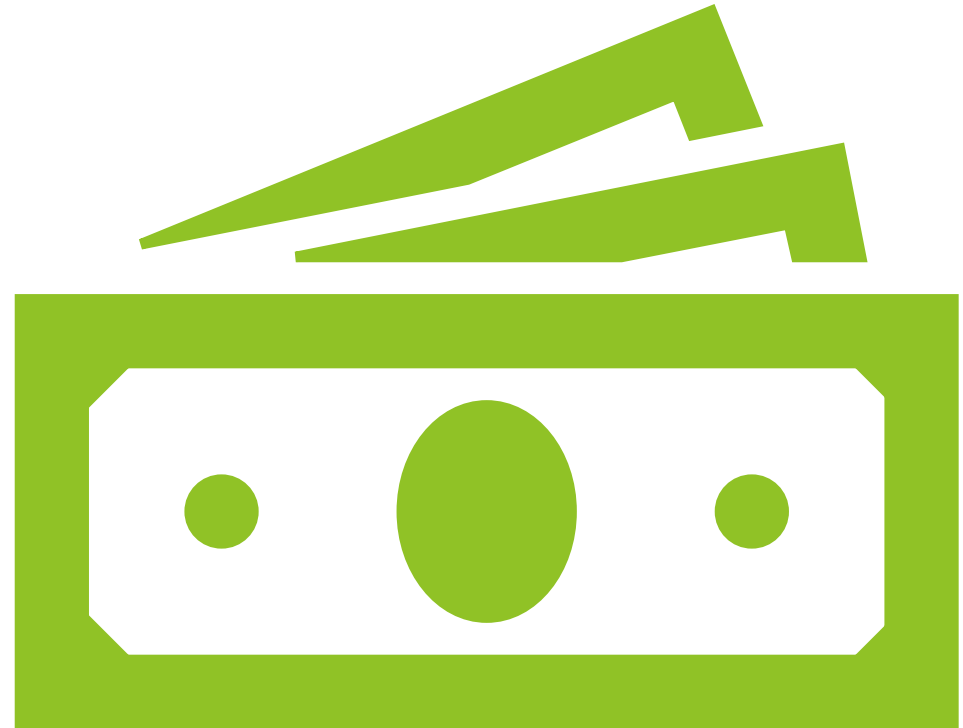
The Office serves all citizens of Cobb County on a general level. Crimes are investigated, victims and witnesses are interviewed, decisions are made regarding prosecution, accusations are filed, and cases are prosecuted. Case prosecution involves subpoenaing witnesses, collecting evidence, preparing for trial, negotiating pleas, and trying cases in court. Our team of victim advocates provides support for crime victims and their families.



Funding Sources

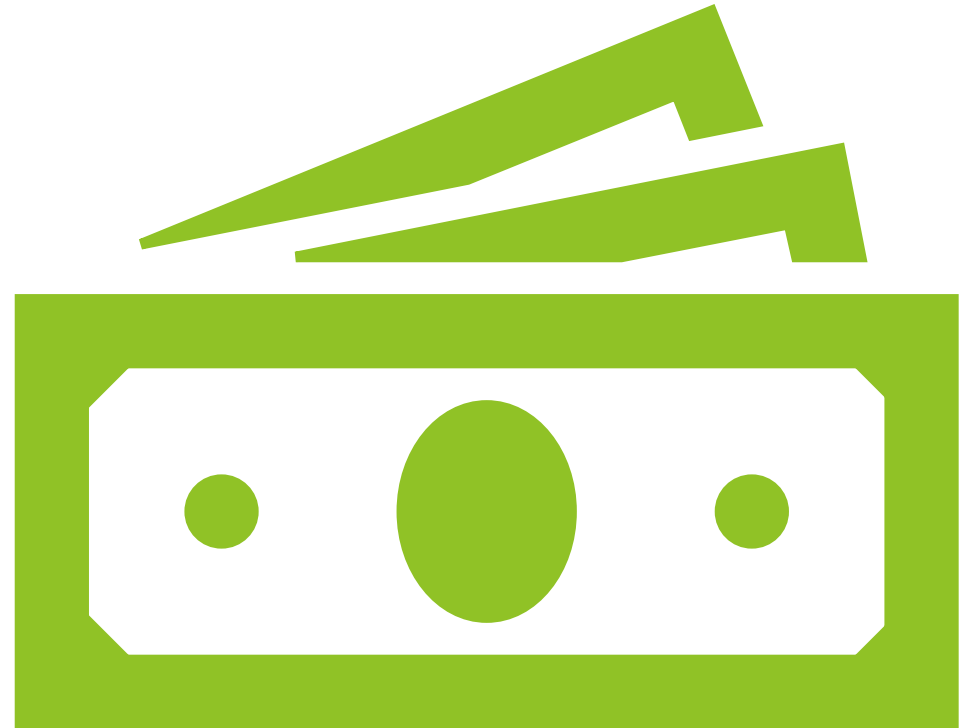
Funding Sources (General Fund)

- ❖ Office's Primary Source of funding
- ❖ County's Biennial Budget Adoption Process
- ❖ General Fund
 - Contains the operating budgets for departments that provide general purpose government services to the citizens of Cobb County



Funding Sources (MCS)

- ❖ Marietta/Cobb/Smyrna Narcotics Unit (MCS)
 - A multi-jurisdictional task force comprised of officers from agencies in Cobb County who work undercover narcotics operations and organized crime operations. *[Source: Cobb County FY2023-2024 Biennial Budget Book]*
 - Agreement authorized pursuant to the general provisions of Georgia law and Article IX, Section III, Paragraph 1 of the Constitution of the State of Georgia. *[Source: Cobb County FY2022 Annual Consolidated Financial Report]*



Funding Sources (MCS), continued

Formed in 1980; District Attorney serves as Chairman and the Sheriff serves as Secretary/Treasurer.

An amendment to the 1980 agreement was approved by the BOC in May 2002, authorizing the continued existence of MCS.

Per an Interagency agreement executed in February 2019, the Solicitor General served as Vice-Chair until his resignation.

Per an email poll in October 2022 and later ratified by the MCS Board during its November 2022 meeting, the previous Solicitor resigned the Cobb County Solicitor Office's position on the MCS Board. The resignation was effective 12/31/2022.

Funding Sources (MCS), continued

- When MCS funds exceed the \$1.5M operating reserve, the excess amount can be distributed to its members following MCS Board approval. *[Source: March 2019 MCS Board Meeting Minutes]*
- In its March 2019 meeting, the MCS Board approved a \$1,001,338.58 distribution to MCS members, with the Solicitor's Office receiving \$62,583.66.
- MCS distributions are deposited with Cadence Bank.
- During the November 2022 MCS Board meeting, a motion was passed to ratify a November 4, 2022, email poll regarding a proposed disbursement of \$650,000; however, the Solicitor's office was not included due to resignation.

Funding Sources (MCS), continued

Spending Criteria

*[Source: February 2019
Interagency Agreement]*

- ❖ Forfeited funds shall be used by the Board in the operation of the MCS Unit for:
 - Paying informant fees;
 - Providing agents with "buy money";
 - Equipment;
 - Non-budgeted costs related to investigations of illegal organized crime and narcotics activities;
 - In-service training of Board members and employees of the various agencies specifically assigned to the MCS unit including those assistant District Attorneys assigned to the MCS unit; as well as
 - Such other expenses as may be authorized by the Board for the operation of the MCS unit as allowed under the laws of Georgia and the United States of America.

Funding Sources (MCS), continued

Spending Criteria

*[Source: July 2018
Guide to Equitable
Sharing for State, Local,
and Tribal Law
Enforcement Agencies]*

*(US Department of Justice &
US Department of the Treasury)*

- ❖ Permissible Uses of Shared Funds:
 - Law enforcement operations and investigations;
 - Law enforcement training and education;
 - Law enforcement, public safety, and detention facilities;
 - Law enforcement equipment;
 - Joint law enforcement/public safety operations;
 - Contract for services;
 - Law enforcement travel and per diem;
 - Law enforcement awards and memorials;
 - Drug, gang, and other prevention or awareness programs;
 - Matching grants; and
 - Support of community-based organizations.

Funding Sources (MCS), continued

Spending Criteria

*[Source: July 2018
Guide to Equitable
Sharing for State, Local,
and Tribal Law
Enforcement Agencies]*

*(US Department of Justice &
US Department of the Treasury)*

❖ Impermissible Uses of Shared Funds:

- Use of forfeited property by non-law enforcement personnel;
- Creation of endowments or scholarships;
- Uses contrary to state or local laws;
- Personal or political use of shared assets;
- Purchase of food and beverages;
- Extravagant or wasteful expenditures and entertainment;
- Cash on hand, secondary accounts, and stored value cards;
- Transfers to other law enforcement agencies;
- Costs related to lawsuits;
- Loans; and
- Money laundering operations.

Funding Sources (MCS), continued

Spending Criteria

*[Source: July 2018
Guide to Equitable
Sharing for State, Local,
and Tribal Law
Enforcement Agencies]*

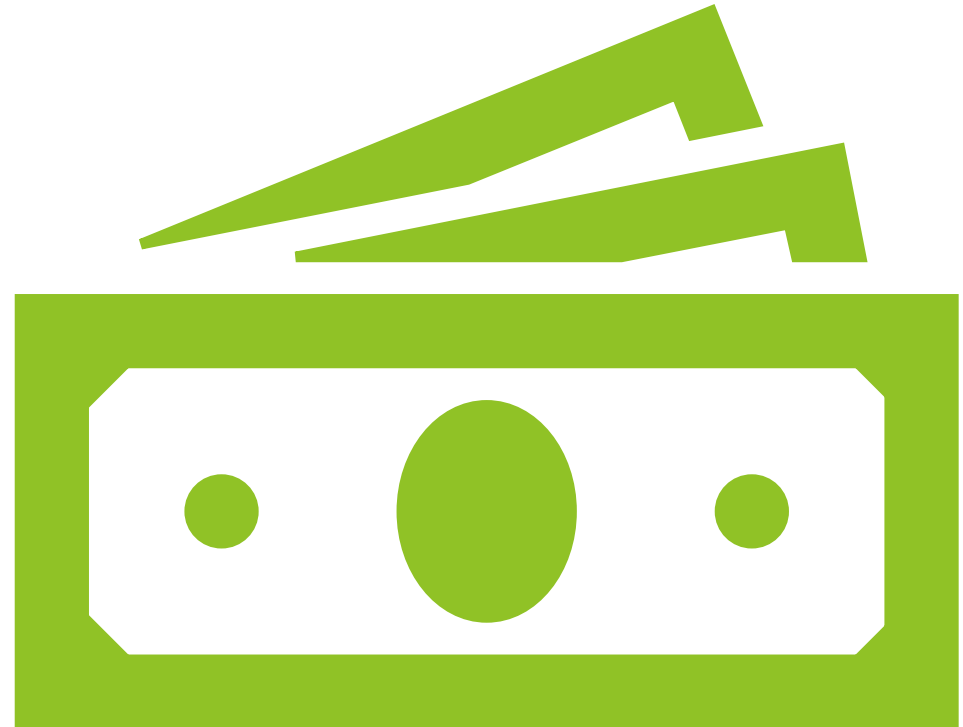
*(US Department of Justice &
US Department of the Treasury)*

❖ Other Notes:

- Shared funds must be used to increase or supplement the resources of the receiving state or local law enforcement agency.
- Anticipated shared funds or property should not be budgeted.
- Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel, with exceptions as noted.

Funding Sources (5% Victim Assistance Add on Fee)

- ❖ “In every case in which any court of this state or any municipality or political subdivision of this state shall impose a fine, which shall be construed to include costs, for any criminal offense or any criminal ordinance violation, there shall be imposed as an additional penalty a sum equal to 5 percent of the original fine.” [Source: O.C.G.A 15-21-131(a)]
- ❖ “The sums provided for in the Code Section 15-21-131 shall be assessed and collected by the court officer charged with the duty of collecting moneys arising from fines and shall be paid monthly: (1) If the county where the fine was imposed operates or participates in any victim assistance program certified by the Criminal Justice Coordinating Council, to the governing authority of the county for disbursement to those victim assistance programs” . [Source: O.C.G.A 15-21-132(a)(1)]



ALLOCATION METHODOLOGY

Funding Sources (5% Victim Assistance Add on Fee), continued

- The Solicitor General's Office receives a portion of Victim Witness fees collected by Cobb County courts as an add on to various court fines to provide support and cover certain expense of Victim Witnesses.
- Per a 2001 Memorandum prepared by the DA and Solicitor's Office, the 5% Victim Witness Add on Fee revenue collected by the Clerk of Superior Court, Clerk of State Court, and Clerk of Magistrate Court should be allocated 55% to the Solicitor General Office and 45% to the DA Office for their Victim Witness Program. *[Note: All monies collected by the cities are allocated 100% to the DA Victim Witness Program.]*
- Allocations are deposited in the General Fund as received and funding made available for use. See 'Accounting Process' on the next slides.

Funding Sources (5% Victim Assistance Add on Fee), continued

ACCOUNTING PROCESS

[Source: Budget Division Manager]

- Prior to FY2023, Finance included some amount of 4811 revenue in the adopted budget(s).
- During any given fiscal period, revenues are collected and posted against the budgeted revenue that was projected in the adopted Budget. If the revenue is of a restricted/reserve nature, as the Victim Assistance Program Fines are, once the amount of revenue that was included in the adopted budget has been exceeded, the budget would be adjusted to appropriate the additional revenue into the current year budget. If the total revenue collections within the Fund do not reach the total budgeted revenue for the fiscal period, no budget adjustment is necessary, as the department has already been given access to budgeted expenditures in excess of the revenues that have been collected.
- During FY2022, a review of these revenues and the associated budgets for them was conducted. Beginning in FY2023, this revenue source was added to the Budget Office's Monthly Standard Reserves. That process involves running reports after each accounting period closes and appropriating any revenues that have been received that are on the approved list for monthly standard reserve appropriation.

Funding Sources (5% Victim Assistance Add on Fee), continued

ACCOUNTING PROCESS, continued

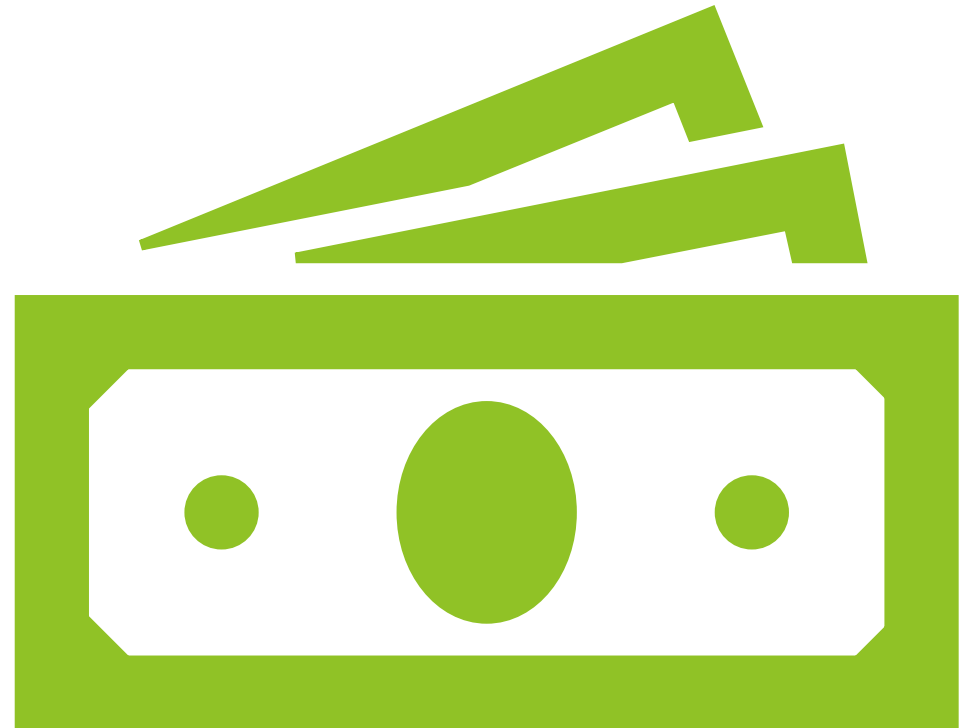
[Source: Budget Division Manager]

- This process allows the Victim Witness Program to access their funds as they are received (not at the beginning of the year as it was done previously or having to wait until the end of the year to appropriate the full year collection).
- To the right is a table of the appropriations for FY2023 by Month:

FY2023 5% Add On Fee	
Solicitor General Allocations	
<i>[Per Advantage Financial]</i>	
Oct-22	\$ 96.56
Nov-22	\$ 9,097.18
Dec-22	\$ 906.27
Jan-23	\$ 9,973.88
Feb-23	\$ 15,891.14
Mar-23	\$ 9,416.29
Apr-23	\$ 605.11
May-23	\$ 15,798.94
Jun-23	\$ 9,957.34
Jul-23	\$ 8,709.10
Aug-23	\$ 8,970.73
Sep-23	\$ 8,864.62
Period 13	\$ 8,314.11
FY2023 Total	\$ 106,601.27

Funding Sources (Witness Fee Fund-\$.50)

- ❖ "For the purpose of providing funds to be used for the payment of fees to witnesses for courtroom appearances, a fee not to exceed \$2.00 shall be collected out of all traffic fines, criminal fines and bond forfeitures in the traffic court or state court; provided, however, that this fee shall not be collected out of traffic fines, criminal fines and bond forfeitures that are less than \$5.00. All such fees shall be placed in the witness fee fund. [Source: Cobb County Ordinance 38-2(a)]
- ❖ "The specific amount to be set aside in the witness fee fund, if any, shall be fixed by a majority vote of the members of the board of trustees of the witness fee fund. The clerk of the state court of the county shall collect all traffic fines, criminal fines, court costs, and bond forfeitures, and remit such moneys to the county comptroller for deposit in the general fund of the county, and such clerk shall include with such remittance a statement of the number of cases that meet the \$5.00-or-more criteria set out in subsection (a) of this section; thereafter, the county comptroller shall cause the appropriate amount to be remitted to the county witness fee fund." [Source: Cobb County Ordinance 38-2(b)]



Funding Sources (Witness Fee Fund- \$.50), continued

DISBURSEMENT METHODOLOGY

- The board of trustees of the witness fee fund may, from time to time as it deems proper, transfer any excess funds from the witness fee fund to the general fund of the county in the discretion of the board of trustees; and such transferred funds may be used for whatever purpose the board of commissioners may deem proper. *[Source: Cobb County Ordinance 38-2(d)]*
- The board of trustees of the witness fee fund will evaluate the status of the witness fee fund on a quarterly basis and shall cause any moneys contained therein in excess of \$10,000.00 to be returned to the general fund. Any moneys so transferred may be used for whatever purpose the board of commissioners may deem proper. *[Source: Cobb County Ordinance 38-2(e)]*
- Disbursements are deposited in Synovus Bank.

Funding Sources (Witness Fee Fund-\$.50), continued

❖ Spending Criteria *[Source: Cobb County Ordinance 38-2(c)]:*

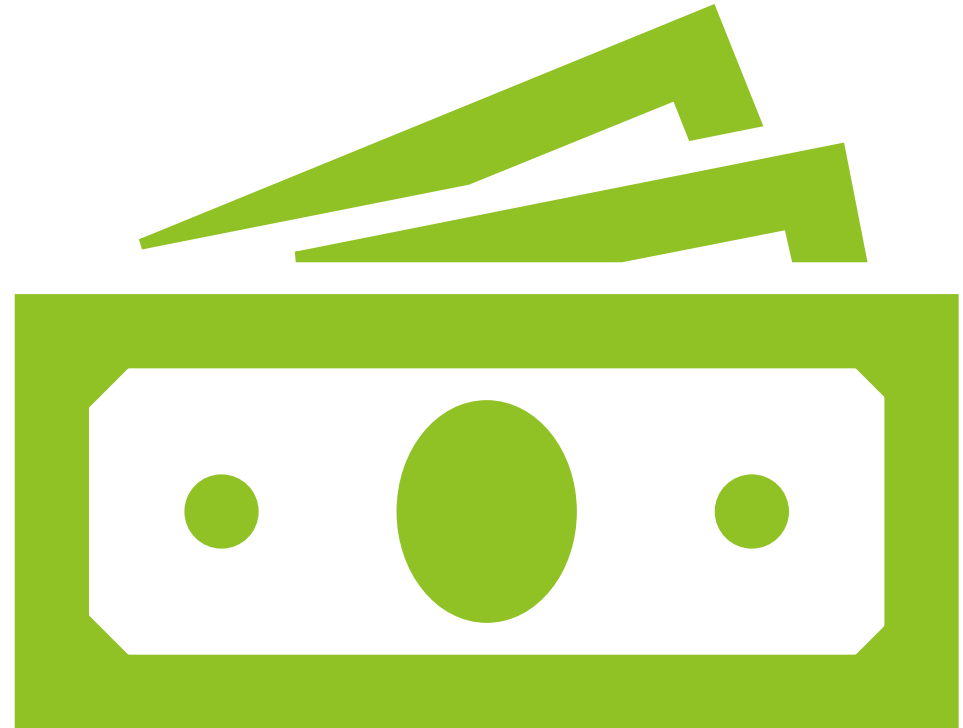
- Payment of fees to witnesses;
- Includes travel expenses;
- For courtroom appearances; and
- Made in accordance with the criteria and guidelines for payments to be adopted and approved by the board of trustees of the witness fee fund.

❖ Authority *[Source: Cobb County Ordinance 38-26 through 38-33]:*

- Board of Trustees
- Creation, membership, terms, etc.

Funding Sources (DVD Fees)

- ❖ Collects \$10 per copy of a DVD related to a case issued to attorneys
- ❖ Effective Summer 2023, only checks are collected *[NOTE: Fees were collected in cash and checks prior to Summer 2023.]*
- ❖ DVD fees are collected at the front desk/reception and manual receipts are issued
- ❖ DVD request and issuance are logged, and the log accompanies check deposits provided to the Finance Department
- ❖ DVD fee revenue is deposited into General Fund





Bank Account Analyses & Observations

Bank Account Analyses & Observations

Cadence Bank

❖ Revenue (January 2019 - August 2023)

- The funding source/deposits for Cadence bank account was mainly revenue distributions received from the MCS Narcotics distribution.
- The total revenue deposited into Cadence Bank was \$68,922.24.
- The March 2019 MCS allocation of 62,583.66 represented 91% of the total deposit.
- The remaining 9% include various small deposits of which the source was not available.

❖ Expenses (January 2019 - August 2023)

- Total expense for the review period was \$66,098 (*rounded*). See tables below for calendar year breakdown:

Calendar Year	Amount
2019	\$40,422
2020	\$16,217
2021	\$7,983
2022	\$756
January - August 2023	<u>\$720</u>
Total expenses	<u>\$66,098</u>

Calendar Year	Number of Expense Transactions
2019	205
2020	140
2021	86
2022	37
January - August 2023	<u>15</u>
Total transactions	<u>483</u>

Bank Account Analyses & Observations

Cadence Bank, continued

❖ Expenses (January 2019 - August 2023), continued

- Expenditures were grouped into the top 14 major categories based on expense or vendor type; accounting for 92% of expenses from Cadence Bank account.
- The remaining 8% of the expenses were for purchases made at a variety of stores, including online only stores such as eBay, Etsy, and a PayPal payment.
- NOTE: These categorizations are based on Internal Audit research of available information (i.e. canceled checks, internet searches of vendor/payee, expense types, etc.).
- NOTE: No receipts or other supporting documentation were readily available.

Expense Categorization for Review Period			
Total Expenses for Review Period			\$ <u>66,097.26</u>
Vehicles	\$ 13,726.00	21%	
Vehicle warranty	\$ 7,538.00	11%	
Donation	\$ 7,268.00	11%	
Membership	\$ 5,406.00	8%	
Amazon	\$ 4,797.69	7%	
Hotels	\$ 3,008.00	5%	
Travel - Airfare/travel reimbursement	\$ 4,644.78	7%	
Restaurant/food	\$ 3,291.54	5%	
Inadequate/Insufficient expense description	\$ 2,677.74	4%	
Entertainment and Event	\$ 2,682.49	4%	
Office Furniture/supplies/Badge & Wallet	\$ 2,182.90	3%	
Clothing/athletic wear/holsters	\$ 1,236.00	2%	
Brasstown Valley Resort & Spa	\$ 1,115.00	2%	
Chamber of Commerce	\$ 1,084.01	2%	
Subtotal of Top 14 Expense Categories	\$ 60,658.15	92%	
Other purchases from stores, such as Apple, Best Buy, eBay, Etsy, PayPal, Home Depot, Kroger, Target, Liquor Store, Walgreens, Walmart, and other custom orders accounted for the remaining amount	\$ 5,439.11	8%	

Bank Account Analyses & Observations

Synovus Bank

❖ Revenue (January 2019 - December 2022)

- The funding source/deposits for Synovus Bank account was mainly from Witness Fee Fund disbursement, \$.50 per fine from State Court.
- The total amount deposited into Synovus Bank was \$54,681 (See Table to the right).
- Delays in depositing checks was observed; ranging from 6 to 189 days after checks were issued by the Finance Department.
- No bank signatory information was available prior to 2023.
- The table below is a breakdown Witness Fee Fund (\$.50) checks written to the Solicitor's Office:

Witness Fee Fund (\$.50) Checks Deposited in Synovus	
Calendar Year	Per Synovus
CY2019	\$ 21,547.50
CY2020	\$ 4,742.00
CY2021	\$ 14,945.00
CY2022	\$ 13,446.50
CY2023	n/a
TOTAL	\$ 54,681.00

Witness Fee Fund (\$.50) Checks Written to the Solicitor	
Budget Fiscal Year	Per Advantage Financial
FY2019	\$ 16,308.00
FY2020	\$ 10,255.50
FY2021	\$ 11,705.50
FY2022	\$ 12,977.50
FY2023	\$ 12,306.00
TOTAL	\$ 63,552.50

Bank Account Analyses & Observations Synovus Bank

- ❖ Expenses & Categorization (January 2019 - December 2022)
 - Total expenses for the review period was \$51,015.
 - \$41,905 (82%) of the total expenses attributed to checks issued to General Fund for 'Account Overage'.
 - \$9,110 (18%) expenses represent checks issued to individuals for case related disbursements, with case names referenced.

Witness Fee Fund (\$.50)			
Expense Categorization (Synovus Bank)			
Calendar Year	General Fund (Account Overage)	Witness Payments	Total Expenses
CY2019	\$ 12,479.49	\$ 3,384.54	\$ 15,864.03
CY2020	\$ 10,425.97	\$ 899.00	\$ 11,324.97
CY2021	\$ -	\$ 2,337.36	\$ 2,337.36
CY2022	\$ 19,000.00	\$ 2,488.91	\$ 21,488.91
CY2023	n/a	n/a	n/a
TOTAL	\$ 41,905.46	\$ 9,109.81	\$ 51,015.27
	<u>82%</u>	<u>18%</u>	<u>100%</u>

Bank Account Analyses & Observations

DVD Fees

❖ Revenue (January 2019 - August 2023)

- Checks were deposited with the Finance Department during the review period.
- Cash collections during the review period were deposited subsequent to August 2023 *(Not validated by Internal Audit)*.
- The DVD log accompanying the checks to be deposited did not include complete attorneys/law firms' information on the DVD request/issuance log.
- DVD fees collected were not deposited in a timely manner.
- IA noted that on the October 31, 2023, deposits of 297 checks totaling \$4,010; several of which were held for more than 90 days.
 - Checks may be considered stale-dated if deposited after 90 days of issuance.
 - IA noted six (6) checks that were held between 101 to 313 days prior to presenting for deposit.

Bank Account Analyses & Observations DVD Fees, continued

- ❖ Revenue (January 2019 - August 2023)
 - See table to the right for a breakdown of the DVD Count Log and Related Fees

	DVD Count Log Maintained by Solicitor's Office			**DVD Fees Deposited per Advantage
Calendar Year	Count	*NTP Count	Revised Count	Amount
2019	1,810	193	1,617	\$ 640.08
2020	943	-	943	\$ 4,245.79
2021	1,680	6	1,674	\$ 6,257.82
2022	1,845	10	1,835	\$ 6,786.56
2023 (Jan- Aug)	1,364	178	1,186	\$ 9,842.89
TOTAL	<u>7,642</u>	<u>387</u>	<u>7,255</u>	<u>\$ 27,773.14</u>

- *NTP represents the count of attorneys that did not pay on the date of DVD order/request.
- **Based on the amounts posted to Advantage Financial, the County's financial system.



Recommendations for Internal Control Best Practices

Recommendations for Internal Control Best Practices

❖ Funding Sources

- ❑ Evaluate the Solicitor Office's position on the MCS Interagency agreement and availability of resources. If desired, coordinate with the MCS Board, specifically the Cobb County District Attorney & Sheriff, and discuss the process of rejoining the group.
- ❑ Inquire from MCS Board as to the Solicitor Office's involvement in investigations related to the \$650,000 distribution approved in November 2022, and whether any funds were due to the Solicitor General's Office prior to the resignation.
- ❑ Coordinate with the Finance Department, Budget Division to obtain a monthly report of the Solicitor General Office's allocation of the 5% Victim Assistance Add on Fee. This report/notification should include the date these funds are available for use.
- ❑ In collaboration with the Witness Fee Fund Board of Trustees, review and evaluate the current rules and regulations governing disbursements with emphasis on the following:
 - ❑ Maximizing the funding use for the stated purposes, as needed; and
 - ❑ Minimize the excess funds to be returned to the General Fund.

Recommendations for Internal Control Best Practices

continued...

❖ Funding Sources, continued

- ❑ All checks received should be restrictively endorsed 'For deposit only', immediately upon receipt by the staff collecting payments. All checks should be restrictively endorsed at the time of receipt to prevent diversion and unauthorized cashing. The delayed time between collections to deposits could also increase the risk of theft, loss, or misappropriation.
- ❑ Require all staff handling office funds to attend the County's Cash Handling training. Evidence of the training should be documented and retained. If the training is not readily available, require staff to review the County's Cash Handling Manual, attest to understanding the requirements, and agreement to comply.
- ❑ Per the County's Cash Handling Policy, Appendix C-V, "Bank deposits are to be made daily, when collections on hand exceed \$100 in cash, or \$300 in any currency combination, or at least once per week when amounts are less. Revise current DVD collection process to comply with this requirement. Keeping checks collected on hand for extended period may result on the checks being lost/misplaced, stale, and may also be an inconvenience to the entity issued the check when presented for payment several months later.

Recommendations for Internal Control Best Practices

continued...

❖ Funding Sources, continued

- ❑ Ensure pre-numbered receipts are issued for each DVD fee collected. A daily reconciliation of receipts and fee amounts should be agreed and reconciled to DVD request and issuance log maintained. Any discrepancies should be researched, resolved with documentation, and included in the daily reconciliation package. This process should be validation by a person independent of the collection process.
- ❑ Revise the DVD request/issuance log to include documentation of checks received.
- ❑ Ensure all fees collected, regardless of the form of payment, is deposited in a timely manner.
- ❑ Consult with the Finance Department, Treasury Division, to discuss the options for implementing a point-of-sale (POS) system for collecting DVD fees. Discussion should include, but not be limited to a cost analysis, current fee methodologies within the County, accounting processes, and potential benefits to be gained.
- ❑ Ensure compliance with use and management of funds, based on the source of funding, guidelines, and related restrictions.

Recommendations for Internal Control Best Practices

continued...

❖ Bank Account Management

- ❑ Develop a comprehensive, written policies and procedures manual to reflect the current operational practices.
- ❑ Blank check stock should be stored securely and only accessed by authorized staff based on business need. Access should also be changed periodically, with all changes in personnel, and only disclose to other personnel for instances of an emergency.
- ❑ Assess the current security measures for staff handling collections. Consideration should be given to:
 - ❑ Ongoing monitoring of cameras and alarm systems; and
 - ❑ Obtaining safes that provide adequate safeguard against burglary, water, and fire damage.
- ❑ Authorized signatories should be documented with signature card, for all bank accounts managed. Signature authority should be immediately updated with changes in corresponding personnel (i.e., assignment change or termination, etc).

Recommendations for Internal Control Best Practices

continued...

❖ Bank Account Management, continued

- ❑ Require and maintain documentation to support each revenue, expense, and/or banking transaction.
- ❑ A monthly reconciliation of bank statements should be performed by staff who does not have authority to manage bank accounts. The results should be presented to the Solicitor or designee for review and approval. Evidence should be maintained and available upon request.
- ❑ Review the County's minimum retention guidelines and ensure compliance.
- ❑ Other General Controls:
 - ❑ Segregation of duties
 - ❑ Transfer of responsibilities
 - ❑ Detailed accounting by funding sources
 - ❑ Periodic monitoring and reporting
 - ❑ Elimination of conflicts of interests, as identified
 - ❑ Eliminate or reduce manual processes
 - ❑ Maximize system functionality and user access
 - ❑ Overall physical and operational safeguards

Distribution List

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Cobb County Audit Committee

Internal Audit Department File



Thank You!

Thank you to the Solicitor General Offices' team for their cooperation during this Consulting Engagement!

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