



*Cobb County...Expect the Best!*

***INTERNAL AUDIT DIVISION***

***Report Number 2011-001***

***Follow-up Report: Review of Selected Activities of  
the Friendship Club for the calendar years ended  
December 31, 2008 and 2009***

***January 20, 2011***

***Latona Thomas, CPA, Manager  
Miranda Wang, CPA, Staff Auditor I  
Barry Huff, Staff Auditor I***



## COBB COUNTY INTERNAL AUDIT

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*Division Manager*

January 20, 2011

### MEMORANDUM TO COBB COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager *etc*

SUBJECT: Follow-up Report - Review of Selected Activities of the Friendship Club for the calendar years ended December 31, 2008 and 2009

We have completed our Follow-up Review of Selected Activities of the Friendship Club for the calendar years ended December 31, 2008 and 2009. Our review was limited to reviewing, as of December 7, 2010, actions taken to implement recommendations partially implemented or not implemented in our original reports dated April 21, 2009 and July 20, 2010 respectively. This follow-up report should be read in conjunction with the original reports 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 County management.

The original report for the calendar year ended December 31, 2008, contained 20 recommendations. Our initial follow-up (included in our July 20, 2010 report) found that 17 of those recommendations had been fully implemented or implemented with an acceptable alternative. During this follow-up process, we found that the three remaining recommendations were fully implemented.

The original report for calendar year ended December 31, 2009 contained two recommendations scheduled for follow-up in December 2010, both recommendations have been fully implemented.

We appreciate the cooperation extended to us by the Friendship Club Board during our follow-up review. 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:**

Judy Sheppard, President, Friendship Club  
Jim Pehrson, CPA, Friendship Club Treasurer  
Laurie Ferguson, Friendship Club Acting Treasurer  
Tony Hagler, Friendship Club Secretary  
Rebecca Whiten, Friendship Club Acting Secretary  
Virgil Moon, CPA, Friendship Club Advisor  
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