



*Cobb County...Expect the Best!*

***INTERNAL AUDIT DIVISION***

***Report Number 2011-002***

***Follow-up Report: Review of Cobb County  
Water System's Cash Room Operations***

***February 3, 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*

February 3, 2011

### MEMORANDUM TO COBB COUNTY MANAGER

**FROM:** Latona Thomas, CPA, Manager 

**SUBJECT:** Follow-up Report - Review of Cobb County Water System's Cash Room Operations

We have completed our Follow-up Review of Cobb County Water System's Cash Room Operations. Our review was limited to reviewing, as of January 28, 2011, actions taken to implement the 32 recommendations in our original report dated January 20, 2010. 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 by the auditee, assess whether those actions are adequate to correct the reported deficiencies, and relay those results to County management. The original report contained 32 recommendations; all have been fully implemented as of the date of our report.

We appreciate the cooperation extended to us by the officials of the Cobb County Water System 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:**

Steve McCullers, Water System Agency Director  
Judie Mazih, Water System Business Division Manager  
Scott Ransom, Water System Customer Service Division Manager  
Internal Audit Division File