



Cobb County...Expect the Best!

INTERNAL AUDIT DIVISION

Report Number 2011-004

***Final Follow-up Report: 2006 DOT Gas Can
Fuel Accountability Procedures***

February 3, 2011

***Latona Thomas, CPA, Manager
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COBB COUNTY INTERNAL AUDIT


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Division Manager

February 3, 2011

MEMORANDUM TO COBB COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager 

SUBJECT: Final Follow-up Report - Review of the 2006 DOT Gas Can
Fuel Accountability Procedures

We have completed our Final Follow-up Review of the 2006 DOT Gas Can Fuel Accountability Procedures. Our review was limited to reviewing, as of January 31, 2011, actions taken to implement recommendations that were not implemented during our first follow-up report dated January 27, 2009. This follow-up report should be read in conjunction with the first follow-up 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 dated November 28, 2007, contained eight recommendations. Our first follow-up report found that all eight recommendations had been fully implemented or implemented with an acceptable alternative; however, we noted an additional concern. During this follow-up process, we found the additional recommendation was fully implemented.

We appreciate the cooperation extended to us by DOT during our follow-up review. Should you wish to discuss any aspect of this report, please contact me at extension 2559 or Miranda Wang, Auditor-in-charge, at extension 2557.

Distribution:

Faye DiMassimo, Transportation Agency Director
Bill Shelton, Transportation Agency Road Maintenance Division Manager
Internal Audit Division File