



Cobb County...Expect the Best!

INTERNAL AUDIT DIVISION

Report Number 2011-005

***First Follow-up Report: Review of Cobb County
Street Light District Program***

February 10, 2011

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


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Division Manager

February 10, 2011

MEMORANDUM TO COBB COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager 

SUBJECT: First Follow-up Audit Report - Review of Cobb County Street Light District Program

We have completed our first follow-up audit of the subject report. Our review was limited to reviewing, as of January 28, 2011, actions taken to implement the 23 recommendations in our original report dated October 7, 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.

We determined that eight of the 23 recommendations have been fully implemented. These recommendations included the creation of the Special Revenue Fund and the development of reports to facilitate accurate billing and processing of street light fees. Nine recommendations are in process and include the development of the street light database and the policy and procedural manual. No actions have been initiated on the six remaining recommendations that involve coordination with Finance and the Energy Coordinator to address issues with the monitoring and proper classification of energy costs.

We appreciate the cooperation extended to us by the officials of the Department of Transportation and 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:

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