



*Cobb County...Expect the Best!*

***INTERNAL AUDIT DIVISION***

***Report Number 2011-007***

***Final Follow-up Report: Review of Cobb County  
Probate Court Cash Handling Procedures***

***February 21, 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 21, 2011

### MEMORANDUM TO COBB COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager *LT*

SUBJECT: Final Follow-up Report - Review of Cobb County  
Probate Court Cash Handling Procedures

We have completed our follow-up review of the subject report. Our review was limited to reviewing, as of February 9, 2011, actions taken to implement the remaining 10 recommendations not fully implemented in our original report dated October 19, 2009. 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. Except to verify reports provided by Information Services, we did not perform any independent review of stated corrective actions provided to us from the Probate Court office.

Based on written responses, we determined that five of the 10 recommendations were fully implemented and three were partially implemented — two are in process and one will not be fully implemented due to current budget constraints. The remaining two recommendations will not be implemented because subsequent analysis by Court officials determined that Recommendation #22 one was too difficult to implement, and current resources are insufficient to implement Recommendation #11.

This will be the only follow-up report for this review. The Judge is responsible for the development of a manual and guidelines to resolve the two recommendations currently in process, and if circumstances change, the future evaluation of the two recommendations not implemented due to current budget constraints or lack of resources. We appreciate the cooperation extended to us by the officials of the Cobb County Probate Court 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:**

Kelli Wolk, Chief Judge, Probate Court  
James Pehrson, CPA, Comptroller/Finance Director  
Internal Audit Division File