



*Cobb County...Expect the Best!*

***INTERNAL AUDIT DIVISION***

***Report Number: 2011-009***

***Follow-Up Report: Review of FY2007 Animal  
Control Donation Cash Handling Procedures***

***April 1, 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*

April 1, 2011

### MEMORANDUM TO COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager 

SUBJECT: Follow-Up Report – Review of FY2007 Animal Control Donation  
Cash Handling Procedures

We have completed our follow-up review of the subject report. Our review was limited to reviewing, as of February 18, 2011, actions taken to implement the three recommendations made in our report dated January 27, 2009. This follow-up review should be read in conjunction with the original report and does not represent a complete re-examination 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 two of the three recommendations had been fully implemented or implemented with an acceptable alternative. The remaining recommendation regarding adequate segregation of duties was still not implemented because the current staffing level was insufficient. We are aware that an independent staff person reconciles the end-of-the-day report, but this does not completely resolve the issue.

This will be the only follow-up report for this review. Animal Control is responsible for the future evaluation of Recommendation #2 if circumstances change, and they assume the associated risk until such implementation. We appreciate the cooperation extended to us by Animal Control staff 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:**

Sam Heaton, Interim Public Safety Agency Director  
Jeff Patellis, Captain, Department of Public Safety/Animal Control  
Internal Audit Division File