



Cobb County...Expect the Best!

INTERNAL AUDIT DIVISION

Report Number: 2011-010

***Final Follow-Up Report: Review of FY2007 Water
System Unit Price Contract***

April 1, 2011

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COBB COUNTY INTERNAL AUDIT

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Division Manager

April 1, 2011

MEMORANDUM TO COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager *LT*

SUBJECT: Final Follow-Up Report – Review of FY2007 Water System Unit Price Contract

We have completed our follow-up review of the subject report. Our review was limited to reviewing, as of March 2, 2011, actions taken to implement the twelve recommendations made in our original report dated July 17, 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 ten of the twelve recommendations had been fully implemented or implemented with an acceptable alternative. The remaining two recommendations will not be implemented because the auditee deemed Recommendation #10 impractical, and Recommendation #12 is a long-term solution that requires coordination with the Purchasing Department. Current staffing levels and system access security concerns will have to be resolved before Recommendation #12 can be evaluated for implementation.

Although our objective was to compile actions taken on the original recommendations, we became aware of another area of improvement. Some manhole work orders were issued to the contractor by a field inspector in the Construction Management Services group, and the same field inspector later authorized the detail work requirements on each manhole on-site. We verbally recommended a person other than the on-site field inspector to issue these types of work orders. The Water System agreed and implemented the recommendation immediately.

We appreciate the courtesy, cooperation, and timely response of the Water System 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:

Steve McCullers, Water System Agency Director
Timmy Vaughn, Manager, Cobb County Water System
Internal Audit Division File