



Cobb County...Expect the Best!

INTERNAL AUDIT DIVISION

Report Number: 2011-011

***First Follow-Up Report: Review of Cobb County
Cooperative Extension 2008 and 2009 4-H
Checking Account***

April 1, 2011

***Latona Thomas, CPA, Manager
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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: First Follow-Up Report – Review of Cobb County Cooperative Extension 2008 and 2009 4-H Checking Account

We have completed the first follow-up review of the subject report. Our review was limited to reviewing, as of February 18, 2011, actions taken to implement the 15 current and prior years recommendations made in our report dated August 19, 2010. 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 five of the fifteen recommendations had been fully implemented and four had been partially implemented. Those partially implemented include the written procedures for the ratification of verbal approvals, staff attending County's Cash Handling class, timely submission of monthly reports, and the transfer of responsibility during cash receipt process. The remaining five recommendations had not been implemented – four specifically address the annual plant sale fundraiser, which had not occurred as of our fieldwork date; and the final one requires further research to develop a policy on accepting donations.

A follow-up on the recommendations partially implemented or not implemented will be completed during the next annual review during 2nd quarter of 2011.

We appreciate the cooperation extended to us by Extension office 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:

Hope Warren, Cobb County Cooperative Extension Interim Director
Internal Audit Division File