



Cobb County...Expect the Best!

INTERNAL AUDIT DIVISION

Report Number 2011-015

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

July 7, 2011

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

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Division Manager

July 7, 2011

MEMORANDUM TO COBB COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager 

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

We have completed our second follow-up review of the subject report. Our review was limited to reviewing, as of May 25, 2011, actions taken to implement the remaining 15 recommendations from our first follow-up report dated February 10, 2011. Those recommendations stem from our original report dated October 7, 2010. This follow-up report should be read in conjunction with both the original and first follow-up reports, and does not represent a complete reexamination of the activities of the Street Light District Program. 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.

Progress has been made to implement nine of the 15 remaining recommendations. The street light database is estimated to be 80% complete, and a proposed Street Light Policy Manual detailing policies, procedures, and guidelines of the Street Light Program was presented to the Board of Commissioners on January 25, 2011, but no final approval was made. Upon completion of the database and approval of the manual, nine of the 15 recommendations will be fully implemented. No actions were 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 during our second 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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Internal Audit Division File