



Cobb County...Expect the Best!

INTERNAL AUDIT DIVISION

Report Number 2011-020

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

December 30, 2011

***Latona Thomas, CPA, Manager
Miranda Wang, CPA, Staff Auditor I
Barry Huff, Staff Auditor I***



COBB COUNTY INTERNAL AUDIT

Latona Thomas, CPA

100 Cherokee Street, Suite 250
Marietta, Georgia 30090
phone: (770) 528-2559 • fax: (770) 528-2642
TDD/TTY: (678) 581-5429
latona.thomas@cobbcounty.org

Division Manager

December 30, 2011

MEMORANDUM TO COBB COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager 

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

We completed our third follow-up review of the original subject report dated October 7, 2010. Our review was limited to reviewing, as of November 2, 2011, actions taken to implement the remaining 15 recommendations from our second follow-up report dated July 7, 2011. This follow-up report should be read in conjunction with the original and two subsequent follow-up reports and does not represent a complete reexamination of the activities of the Street Light District (SLD) 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.

Six additional recommendations related to the passage of the Street Light District Policy Manual, have been fully implemented. The Board of Commissioners approved the manual at their meeting on October 25, 2011. Seven recommendations are in process that deal with determining the total anticipated costs, evaluating the surcharge fee and collection period, completion of database, evaluation and monitoring of energy bills and costs, and coordination regarding SLDs outside of Cobb County Water System boundaries. No actions were initiated on two remaining recommendations that involve coordination with Finance and the Energy Coordinator to conduct energy audits and the proper classification of energy costs. Subsequent to this report, specific completion dates will be solicited from DOT staff and communicated as requested.

We appreciate the cooperation extended to us by the officials of the Department of Transportation and the Property Management Department during our third 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:

Faye DiMassimo, Transportation Agency Director
Jeff Burns, Transportation Agency Street Light Coordinator
James Pehrson, CPA, Comptroller/Finance Director
J. Virgil Moon, CPA, Support Services Director
John A. Reida, Property Management Director
Internal Audit Division File