



Cobb County...Expect the Best!

INTERNAL AUDIT DIVISION

Report Number: 2012-004

***First Follow-Up Report: Countywide
Departmental Accountable Equipment Audit***

February 16, 2012

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



COBB COUNTY INTERNAL AUDIT

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Division Manager

February 16, 2012

MEMORANDUM TO COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager 

SUBJECT: **First Follow-Up Report:** Countywide Departmental Accountable Equipment Audit

We have completed the first follow-up review of the subject report. Our review was limited to reviewing, as of December 21, 2011, actions taken to implement the 15 recommendations made in our report dated March 31, 2011. 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 fourteen of the fifteen recommendations have been fully implemented, primarily with the development of the new Countywide Accountable Equipment Policy. The remaining recommendation was partially implemented pending updates to the Account Dictionary, which will be updated and made available by no later than April 30, 2012. We will conduct a final follow-up in three months from the date of this report on the remaining recommendation.

We appreciate the cooperation extended to us by the Finance, Property Management, and Purchasing staff during our follow-up review. Should you wish to discuss any aspect of this report, please contact me at extension 2559.

Distribution:

Virgil Moon, CPA, Support Services Agency Director
Jim Pehrson, CPA, Finance Director/Comptroller
John Reida, Property Management Director
Mark Kohntopp, Interim Purchasing Director
Internal Audit Division File