



*Cobb County...Expect the Best!*

***INTERNAL AUDIT DIVISION***

***Report Number 2012-007***

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

***July 31, 2012***

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



## COBB COUNTY INTERNAL AUDIT

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*Division Manager*

July 31, 2012

### MEMORANDUM TO COBB COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager

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

We completed our fourth follow-up review of the original subject report dated October 7, 2010. Our review was limited to reviewing, as of June 22, 2012, actions taken to implement the remaining nine recommendations from our third follow-up report dated December 30, 2011. This follow-up report should be read in conjunction with the original and three 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.

Three additional recommendations were fully implemented that concern the evaluation of the surcharge and collection period for installation fees; the SLD coordinator monitoring of energy costs; and the reclassification of installation expenditures. Six recommendations are in process that involve determining the total anticipated costs and adjusting the street light fee accordingly; completion of the database; developing guidelines regarding SLDs outside of Cobb County Water System boundaries; conducting energy audits; and the proper classification of energy costs. The SLD Coordinator projects three recommendations will be completed by September 30, 2012 and the remaining three by September 30, 2013.

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