



Cobb County...Expect the Best!

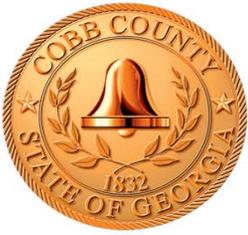
INTERNAL AUDIT DIVISION

Report Number 2012-012

***FINAL Follow-up Report: Review of Cobb County
Cooperative Extension 4-H Checking Account for
the year ended December 31, 2010 and 2011 Plant
Sale Activities***

November 20, 2012

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



COBB COUNTY INTERNAL AUDIT

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Division Manager

November 20, 2012

TO: MEMORANDUM TO COBB COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager 

SUBJECT: **FINAL Follow-up Report:** Review of Cobb County Cooperative Extension 4-H Checking Account for the year ended December 31, 2010 and 2011 Plant Sale Activities

We have completed our follow-up review of the original subject report. Our review was limited to reviewing, as of September 7, 2012, actions taken to implement the 12 recommendations in our original report dated October 13, 2011. This report should be read in conjunction with the original report and does not represent a complete reexamination 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 ten of the 12 recommendations have been fully implemented. The remaining two recommendations were partially implemented or are currently in process. Extension staff attempted to perform price comparisons during its 2012 plant sale vendor selection process, but several plant providers provided incomplete to no response to requests for information. Extension will document its process to implement this recommendation during 2012 and revisit during the 2013 plant sale process. In addition, there remains one Extension staff member to complete the County's cash handling class; however, the expected completion is December 2012.

We collectively agreed to discontinue the use of Internal Audit resources in reviewing this account; therefore, no additional follow-up is warranted. The cooperation extended to us by Extension staff is greatly appreciated. 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:

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