



*Cobb County...Expect the Best!*

***INTERNAL AUDIT DIVISION***

***Report Number 2013-003***

***First Follow-up Report: Review of the  
Cobb County E911 Fund***

***June 6, 2013***

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



## COBB COUNTY INTERNAL AUDIT


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*Division Manager*

June 6, 2013

### MEMORANDUM TO COBB COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager 

SUBJECT: **First Follow-up Report** - Review of Cobb County E911 Fund

We have completed our first follow-up audit of the subject report. Our review was limited to reviewing, as of May 21, 2013, actions taken to implement 11 of the 12 recommendations in our original report dated February 6, 2012. Finance management disagreed with and assumed the inherent risk of not implementing one recommendation. This follow-up 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 five of the 12 recommendations have been fully implemented. These recommendations included deciding not to allocate additional costs to the E911 Fund, releasing excess reserve funds, holding Advisory Board meetings as required, comparing wireless providers to GEMA listings, and developing procedures for the collection of overdue revenue. Six recommendations are in process. Although the Finance Director has determined that long-term financial sustainability is not feasible if all positions were filled, a final decision has not been made on whether to raise the fee from \$1.25. The remaining five are contingent upon the conclusion of the consultant's audit of cell phone providers and the results from the Governor's 911 Commission. Anticipated revised completion is December 2013.

We appreciate the cooperation extended to us by staff of the E911 and Finance Departments during our 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:**

Ann Flynn, 911 Manager  
Jim Pehrson, CPA, Finance Director/Comptroller  
Internal Audit Division File