



*Cobb County...Expect the Best!*

***INTERNAL AUDIT DIVISION***

***Report Number 2013-006***

***First Follow-up Report: Review of Cash  
Handling Activities in the Community  
Development Agency, Development and  
Inspections Division***

***June 27, 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 27, 2013

### MEMORANDUM TO COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager

SUBJECT: **First Follow-up Report** - Review of Cash Handling Activities in the Community Development Agency, Development and Inspections Division

We have completed our first follow-up audit of the subject report. Our review was limited to reviewing, as of June 7, 2013, actions taken to implement 11 of the 12 recommendations in our original report dated November 16, 2012. Management disagreed with the recommendation to consolidate the cashier functions and Internal Audit did not take exception to this management decision. 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 six of the 11 recommendations have been fully implemented. These recommendations included verifying permit cashier's cash advances, ensuring the Public Service Supervisor's (PSS) end-of-day (EOD) and cash advance is independently verified; reducing Site Planning's cash balancing to once a day; relocating the cashier key in Structural Planning; relocating the cash drawer in Inspections; and adding lockable doors to the mail cubicles. Two recommendations are in process including implementing an Electronic Funds Transfer system and obtaining armor car service for bank deposits. Three recommendations have not been implemented. Backup cashier drawers have not been ordered and two recommended procedures need to be implemented by the PSS—having an independent party witness EOD cashier verifications, and having the cash deposit independently verified to the ACCELA cashier report.

We appreciate the cooperation extended to us by the staff of the Development and Inspections Division 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:**

Rob Hosack, Community Development Agency Director

Lee McClead, Development & Inspections Division Manager

Jim Pehrson, CPA, Finance Director/Comptroller

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Internal Audit Division File