



*Cobb County...Expect the Best!*

***INTERNAL AUDIT DIVISION***

***Report Number 2013-008***

***First Follow-Up Report: Review of Cobb County  
800 MHz Operations***

***August 9, 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*

August 9, 2013

### MEMORANDUM TO COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager 

SUBJECT: **First Follow-Up Report** – Review of Cobb County 800 MHz Operations

We have completed our first follow-up review of the subject report. Our review was limited to reviewing, as of July 18, 2013, actions to implement 14 of the 15 recommendations in our original report dated February 3, 2012. The Finance Department disagreed with the recommendation to separate the duties of receiving and accounting for remittances from non-County users, and thus assumed the risk associated with the current practice. 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 verified that four of the recommendations have been fully implemented. These recommendations include distinguishing the various users of the system; recalculating the backup section of the 2013 maintenance contract with Motorola; removing the inconsistent radio listing from the maintenance contract; and making the maintenance billing spreadsheet more efficient. Nine recommendations are in process including documenting procedures for ensuring cities are in compliance with their license agreements and core replacement funds; verifying non-County agencies have a current license; confirming radio inventories with County agencies; reconciling the inventory between the 800 MHz system and Access database; modifying the change form document to include all aspects of the recommendation; performing a complete physical inventory; complying with the County's accountable equipment policy; agreeing maintenance billing reports to supporting documentation; and adhering to record retention policies. One recommendation has not been implemented. A policy for performing periodic management review of changes to the 800 MHz system and Access database is yet to be written. Anticipated completion date for remaining recommendations is calendar year-end 2013.

We appreciate the cooperation by 800 MHz staff during our follow-up review. Should you wish to discuss any aspect of this report, please contact me at extension 2559 or Steven Harper, Auditor-in-Charge, at extension 2557.

**Distribution:**

Jack Forsythe, Public Safety Director  
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Internal Audit Division File