



*Cobb County...Expect the Best!*

***INTERNAL AUDIT DEPARTMENT***

***Report Number 2013-016***

***First Follow-up Report: Review of Controls Over the  
Processing of Benefit Payments and Invoices in the  
Human Resources Department***

***December 23, 2013***

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



## COBB COUNTY INTERNAL AUDIT

Latona Thomas, CPA

100 Cherokee Street, Suite 250  
Marietta, Georgia 30090  
phone: (770) 528-2559 • fax: (770) 528-2642  
latona.thomas@cobbcounty.org

*Director*

December 23, 2013

### MEMORANDUM

TO: David Hankerson, County Manager

FROM: Latona Thomas, CPA, Director 

SUBJECT: **First Follow-up Report** - Review of the Controls Over the Processing of Benefit Payments and Invoices in the Human Resources Department

We completed our first follow-up review of the subject report. Our review was limited to reviewing, as of October 31, 2013, actions taken to implement the 13 recommendations in our original report dated April 26, 2013. 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, assess whether those actions are adequate to correct the reported deficiencies and relay those results to County management.

Human Resources management informed us that none of the 13 recommendations has been fully implemented due to other work priorities. They anticipate the corrective actions to be completed by March 2014. As such, we judgmentally elected not to assess the level of implementation any further. We will perform our second follow-up after the revised completion date.

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:**

Tony Hagler, Human Resources Director  
James Pehrson, CPA, Comptroller/Finance Director  
Roxane Rush, Finance Division Manager  
Cobb County Audit Committee  
Internal Audit Division File