

2014 Annual Report

MESSAGE FROM THE DIRECTOR

DATE: April 1, 2015

TO: Board of Commissioners
David Hankerson, County Manager
Audit Committee

Enclosed please find a summary of our 2014 performance measures and accomplishments for your review and information. During 2014, we issued a total of five written reports: four assurance and one follow-up. We also issued two countywide audit alerts and our 2013 annual report. A summary of the quantitative and qualitative outcome measures from the assurance reports are reflected on pages 14 – 15. In addition, we provided a variety of consulting and business advisory services in other areas. Additional details, to include Audit Committee activities, are included in the accompanying pages.

The most significant highlight of 2014 was the completion of our countywide risk assessment¹ for Calendar Year (CY) 2015-16. This process included soliciting input from the Board of Commissioners, the Audit Committee, County management, elected officials, agencies, departments, internal audit staff, and others. A substantial amount of information was compiled, analyzed and discussed resulting in our CY2015-16 Audit Plan, which was approved by the Audit Committee March 24, 2015.

Another notable achievement was the creation of an Internal Audit external webpage to provide for ease of access and greater transparency to audit results. The webpage includes links to all written documents, Audit Committee information, professional organizations, and Internal Audit contact information.

As required by the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing, I attest that our organizational independence remains intact. Our activity continues to be free from interference in determining the scope, performing the procedures, and communicating the results of our work. In addition, the Audit Committee continues to provide oversight of our activities.

If you have any questions or would like to discuss any aspect of this report in more detail, please let me know. Again, we are appreciative of your support and confidence.



Latona R. Thomas, CPA
Internal Audit Director

¹ Risk assessment is a process used to identify and prioritize audit areas based on various qualitative and quantitative risk factors.

Table of Contents

Department Mission	Page 3
Audit Committee Activities	Page 3
Assurance Services (Audits/Reviews)	Page 4
Follow-Up Reports Completed	Page 7
Citizen Cost-Savings/Idea Reports	Page 8
Projects in Process	Page 9
Consulting Services	Page 11
Service on Committees	Page 11
General Guidance and Consultation	Page 11
Audit Alert	Page 12
Retirement Computations	Page 12
Performance Measures	Page 13
Time Allocation	Page 13
Recommendations	Page 14
Outcome Measures (captured from reports)	Page 14
Customer Survey Results	Page 15
Countywide Community Activities	Page 16
Other Noteworthy Activities	Page 16
Staff Development/Training	Page 16
Professional Affiliations	Page 16
Staffing and Contact Information	Page 16

DEPARTMENT MISSION

The mission of the Internal Audit Department is to provide independent, objective assurance and consulting services designed to add value and improve Cobb County's operations. We serve to help the County accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of the County's risk management, internal control, and governance processes.

The Internal Audit Department supports the Board of Commissioners, County Manager, Agencies, Departments, and Elected Officials in the realization of their business goals and objectives by providing reasonable assurance that internal control systems and processes in place are adequate to mitigate risks, governance processes are effective and efficient, and organizational goals and objectives are being achieved as intended.

AUDIT COMMITTEE ACTIVITIES

The Cobb County Audit Committee was created by Board of Commissioners' (BOC) Resolution on July 10, 2012. The Committee's primary purpose is to assist the BOC in fulfilling its oversight responsibilities by reviewing and evaluating the County's Internal Audit function. It also facilitates open communication between the BOC, Elected Officials, Constitutional Officers, County Management, the Internal Audit Department, and external auditors. Committee members during 2014 included:

- Tim Lee, Chairman, Board of Commissioners
- Lisa Cupid, District 4 Commissioner (*term expired 12/31/2014*)
- Angie Davis, Clerk of State Court, (*elected official committee member*)
- Brett McClung, CPA, (*citizen committee member*)
- Laurie Dyke, CPA, CFE, CFC (*citizen committee member*)

District 2 Commissioner Bob Ott rotated onto the committee, effective January 2015.

The Audit Committee was originally scheduled to deactivate, effective December 31, 2014; however, to continue its efforts in providing added levels of transparency, demonstrating accountability in the use of public money, and monitoring the efficiency in the delivery of services to Cobb County citizens, the BOC amended the resolution establishing the Audit Committee and extended the deactivation date until December 31, 2016.

During 2014, the Committee continued its oversight responsibilities which included, but were not limited to, the following:

- Participated in and reviewed the CY2015-16 countywide risk assessment process;
- Received periodic updates on the status of the 2014-2015 Audit Plan;
- Received a presentation on the results of the external auditors' financial statement audit; and
- Recommended the creation of a part-time staff auditor position within the Internal Audit department.

Ongoing and future responsibilities are reflected in the Audit Committee Charter, as referenced.

ASSURANCE SERVICES (AUDITS/REVIEWS)

Assurance services are independent appraisals of County operations, programs and procedures that result in formal reports issued to management for response to findings identified and, if applicable, proposed recommendations. The following are the assurance services reports issued in 2014.

Audit: FINAL Letter Report – Survey of Landline Telecommunication Billing, Report Number 2014-001, January 17, 2014

Synopsis:

As part of our survey of the County's telecommunications costs, we reviewed the billing for landline services. Our objective was to identify all landline telecommunication services for which the County was paying and perform an analysis to determine if there was a basis for auditing this area. We determined that issues with billing allocations and our inability to confirm services paid for on a monthly basis, justified an audit of this area.



Although we had a basis for auditing the landline telecommunication costs, the amount of resources needed to conduct the audit within a reasonable time frame exceeded our limited resources. Therefore, we recommended the County utilize an outside telecommunication consulting firm to conduct an audit of the landline components of telecommunication costs.

An external firm will have the needed resources and expertise to evaluate what services we have in place and recommend where we can save money by identifying dead services² and overcharges. They may be able to recommend alternative cost saving ways to meet our voice and data communication needs. It is our understanding that County management was already in discussions regarding the options of securing the services of an external firm to analyze this and other utility costs.

In addition to the landline audit, we believed the billing invoices should be customized and reorganized where the costs are grouped by the respective department or office for ease of allocation. Currently, I.S. personnel use a separate EXCEL worksheet to analyze the billing and allocate the costs to the respective departments. Once the audit is conducted and costs are confirmed and appropriated to the proper department, the CLUB account invoices should be modified, eliminating the need for the spreadsheet.

Impact:

Information Services initiated a review of charges for landline phones and circuits. Several charges have been eliminated or deactivated, while others have been identified that warrant further investigation into whether they are appropriate.

² Service you are paying for that are not in use.

Audit: Interim Report -- Survey of the Cobb County Medical Examiner's Office Operations, Report Number 2014-002, April 8, 2014

Synopsis:

At the request of the BOC and County Manager, we conducted a survey of the MEO operations. Our survey results revealed that MEO duties are performed in accordance with the Georgia Death Investigation Act,³ as referenced and the contracted medical examiner service agreement. Our survey also revealed weaknesses and opportunities for improvement to strengthen the County's oversight of the MEO, establish monitoring of the Chief Medical Examiner (ME) contract, and enhance other operational procedures. There were also no performance indicators to measure the MEO's efficiency or case progression.



In addition, implementing industry standards and other best practices will provide even greater controls and assurance of the effectiveness and efficiency of MEO operations.

Subsequent to issuing the interim report, the Chief ME resigned his position effective September 30, 2014. On September 23, 2014, the BOC approved the creation of two contract employee positions: Chief and Deputy Chief ME, to be filled at the County's earliest convenience. The BOC also approved the use of outside forensic pathologists on a temporary basis, to maintain continuity of MEO operations.

Recommendations included:

- Change the MEO reporting hierarchy and assess whether MEO staff should be classified under the Civil Service system.
- Require periodic reports on MEO operations and activities and attend additional County supervisory training.
- Modify the MEO letterhead and develop written agreements between the ME and Associate MEs.
- Cease from using County employees in the ME's private practice or obtain the required written approval from an appropriate level of County management.
- Designate a position responsible for the ongoing contract monitoring function.
- Seek the County Attorney's guidance on the ME's use of County facilities for private practice at no cost.
- Assess the appropriateness of the current exemptions for professional services and consider competitively bidding the ME services.
- Determine if the ME's lack of forensic pathology subspecialty certification warrants a change in the current or future ME selections.
- Develop a comprehensive guidelines and procedures manual.
- Establish an initial and ongoing training program for each MEO position.
- Evaluate the need for having Forensic Technicians on standby for holidays and weekends.

³ The Official Code of Georgia Annotated Title 45, Chapter 16, Article 2 (§ 45-16-2).

Interim Report -- Survey of the Cobb County Medical Examiner's Office Operations, Report Number 2014-002, April 8, 2014, continued

- Automate the investigation report process and develop a process to track and measure case completion.
- Enhance the physical security and access controls over property, evidence, and prescription drug medications and complete a physical inventory at least annually.
- Explore the use of an alternative case management system.
- Consider alternative options for employing the services of an ME and Associate MEs.
- Develop a department webpage and implement a process for tracking performance feedback and stakeholder complaint resolution.
- Explore the possibility of applying for a Coverdale Grant and its applicability and uses.
- Complete the self-assessment checklist for professional accreditation and develop a plan for attaining full accreditation.

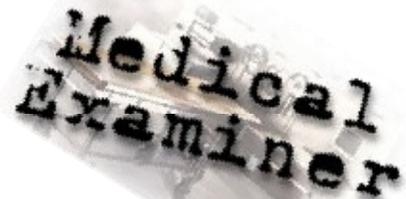
Impact:

The number of deaths reported to the Cobb County (the County) MEO averaged approximately 1,200 annually for each of the last five calendar years 2009 through 2013, of which approximately 550 were accepted for jurisdiction under the Georgia Death Investigation Act each year. The findings will strengthen controls over the MEO operations and monitoring functions. In addition, citizens and the County's Board of Commissioners (BOC) can be assured the MEO is performing its duties to the highest standards and in accordance with the current laws and regulations.

Audit: FINAL Report -- Survey of the Cobb County Medical Examiner's Office Operations, Report Number 2014-004, October 2, 2014

Synopsis:

See Interim Report -- Survey of the Cobb County Medical Examiner's Office Operations, Report Number 2014-002, April 8, 2014



Audit: FINAL Letter Report -- OnBase Security Investigation, Report Number 2014-005, November 3, 2014**Synopsis:**

In August 2014, Information Services (I.S.) performed an analysis of accesses to the Department of Transportation (DOT) documents in a response to an inquiry from the Agency Director. In their analysis, they determined that one non-DOT employee had configured the OnBase⁴ system to allow themselves full access to all DOT documents (approximately 780,000). I.S. also noted the employee had given themselves rights to access all documents in the Community Development (ComDev) repository (over 2.6 million). We were asked to investigate whether any of the DOT or ComDev documents in the OnBase repositories had been accessed and misused by the employee.

We confirmed the employee configured their profile to allow access to the DOT documents. We did not have the records to confirm what actions were taken to gain access to the ComDev documents. Only two accounting related DOT documents and three ComDev documents have been accessed using the employee user name since April of 2007. The access to DOT documents appear related to a business need, and the ComDev Director justified the employee's access to ComDev documents.

The employee had an improper security profile that allowed her to perform the configuration actions necessary to access the documents. The profile has been modified to provide the employee with rights to adequately maintain current departmental solutions. The employee must submit requests to the OnBase project team to conduct any other modifications to the department's current OnBase solution.

This report contains the results of additional security testing and steps taken by I.S. to strengthen the security controls so that all OnBase users have the proper security profile and their actions on the system are properly recorded for future review.

Impact:

The findings will strengthen the security controls over the OnBase enterprise content management system.

FOLLOW-UP REPORTS COMPLETED

We perform periodic follow-up audits to evaluate the status of prior recommendations to ensure they are implemented in a timely manner by management. 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. The following is information on the follow-up audit conducted this year.

Audit Number	Date	Name	Recommendations		
			Open	Resolved	Remaining
2014-003	4/22/2014	First Follow-Up Report: Review of the Cobb County Nonprofit Grant Program	10	3	7

⁴ The County's enterprise content management tool.

COMMENTS ON FOLLOW-UP REPORT

Audit: First Follow-Up Report: Review of the Cobb County Non-Profit Grant Program, Report Number 2014-003, April 22, 2014

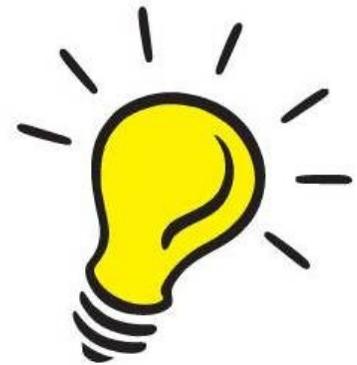
Synopsis:

Three recommendations were fully implemented by the Finance Director, County Manager and Cobb Community Collaborative (CCC). Two recommendations were in process: Collaboration between the CCC and the BOC is required to complete one and the Finance Director needed to meet with the Legal Department to complete the other.

No actions had been taken by the Board of Commissioners to develop and implement a corrective action plan on the remaining five recommendations.

Citizen Cost-Savings/Idea Reports

The Internal Audit Department facilitates an internal database of suggestions from citizens that potentially provide cost-savings, increased efficiency, and/or improved County operations. During 2014, we received 29 suggestions of which three were received from employees. Employee suggestions were forwarded to the Internal Employee Suggestion Program for consideration. Each of the remaining 26 suggestions was promptly evaluated by the appropriate department(s); however, none resulted in any quantifiable savings. A formal response was provided to each citizen who included their contact information. We noted that 50% of the citizen comments were transportation related issues.



Projects in Process

The following projects and follow-up reviews were initiated and substantially completed in 2014 or are currently in process. The reports will be issued in early 2015. Details will be included in the calendar year 2015 annual report.

Projects

- **Review of Cobb County Wireless Telecommunication Costs**
Objective: Our overall objective is to determine if the County has the processes and procedures in place to manage the acquisition, accountability, and security of wireless devices (cellular and Smart phones, AirCards, wireless modems). *[See Report Number 2015-005, issued January 28, 2015]*
- **Review of the Controls Over Revenue Processed Through the CLASS System**
Objective: Internal Audit's objective is to determine if the controls over the revenue being processed through the CLASS system are adequate to ensure revenue is being safeguarded, complete and accurate, and properly reported into the Advantage Financial system. We will also evaluate the current fee structure of the programs offered for reasonableness. *[See Report Numbers 2015-001 and 2015-002, issued January 6, 2015]*
- **Review of the Controls over Cable Franchise Fee Revenue**
Objective: The overall objective of this survey is to determine if controls surrounding the franchise fee payments are adequate to ensure the amount is accurate, reconciled, and collected. *[Report pending]*
- **Review of Selected Activities of the Friendship Club for the calendar years ended December 31, 2013 and 2014**
Objective: The overall objective of this review is to determine if funds of the Cobb County Employee's Friendship Club had been properly accounted for and disbursements were properly documented and in accordance with the established bylaws. In addition, we will determine if procedural or policy changes were made in accordance to established bylaws. *[Report pending]*
- **Validation and Review of the Controls Over the County's Master Property/Deed Listing**
Objective: The objective is to determine if the County maintains a complete and accurate listing of all real properties it owns and if the associated deeds are retained on file. *[Report pending]*

Follow-up Reviews

NOTE: A number of follow-up reports were delayed or postponed due to other project priorities and limited resources.

- **Follow-up: Review of Cash Handling Activities in the Community Development Agency, Development and Inspection Division**
Objective: Our objective was limited to reviewing, as of October 30, 2014, actions taken to implement the remaining five recommendations in our original report dated November 16, 2012. *[See Report Number 2015-003, issued January 13, 2015]*

Follow-up Reviews, continued

- **Follow-up: Reconciliation of Centrex Billing Account**
Objective: Our objective was limited to reviewing, as of October 24, 2014, actions taken by Information Services (IS) to reconcile the Centrex billing and modify the billing invoice to facilitate the payment of expenditures. *[See Report Number 2015-004, issued January 13, 2015]*
- **Follow-up: Review of Cobb County Street Light District Program**
Objective: Our objective was to review, as of October 24, 2014, actions taken to implement the two remaining recommendations not implemented as of the date of our fifth follow-up review, presented in Audit Report 2013-013, dated 11/7/2013. *[See Report Number 2015-006, issued January 28, 2015]*
- **Follow-up: Review of Cobb County 800 MHz Operations**
Objective: Our objective was limited to reviewing, as of January 16, 2015, actions to implement the ten remaining recommendations not implemented as of the date of our first follow-up report August 9, 2013. *[See Report Number 2015-007, issued January 29, 2015]*
- **Follow-up: Review of the Controls Over the Revenue Recognition of the Breeze Card Program**
Objective: Our objective was limited to reviewing, as of January 20, 2015, actions to implement the eight remaining recommendations not implemented as of the date of our first follow-up report, November 7, 2013. *[See Report Number 2015-008, issued January 30, 2015]*
- **Follow-up: Review of Cobb County Drug Court Laboratory Cash Handling Procedures**
Objective: Our objective was limited to reviewing actions to implement the 13 recommendations designed to improve controls over cash handling in the Drug Court Laboratory in our original report dated November 7, 2013. *[See Report Number 2015-009, issued March 9, 2015]*
- **Follow-up: Survey of Landline Telecommunication Billing**
Objective: Our objective was limited to reviewing, as of October 24, 2014, actions taken to implement the two recommendations presented in Audit Report 2014-001, dated January 7, 2014. *[See Report Number 2015-010, issued March 9, 2015]*
- **Follow-up: Review of Cobb County E911 Fund**
Objective: Our objective was limited to reviewing actions taken to implement the six remaining recommendations not implemented as of the date of our first follow-up report, June 6, 2013. *[See Report Numbers 2015-011 and 2015-012, issued March 9, 2015]*
- **Follow-up: Review of the Controls Over the Processing of Benefit Payments and Invoices in the Human Resources Department**
Objective: Our objective was limited to reviewing actions to implement the 13 recommendations not implemented as of the date of our first follow-up report, December 23, 2013. *[Report pending]*
- **Follow-up: Review of the Controls Over Non-Vested Pension Refunds**
Objective: Our objective was limited to reviewing actions to implement the 14 recommendations designed to improve the controls over non-vested pension refunds in our original report dated September 12, 2013. *[Report pending]*

Follow-up Reviews, continued

- Follow-up: Supplemental Letter Report – Vested Pension Payments**
Objective: Our objective was limited to reviewing actions to implement the two recommendations designed to improve the controls over vested pension payments in our original report dated September 12, 2013. *[Report pending]*
- Follow-up: Audit Third Party Administrators (TPA) for Health Benefit and Workers' Compensation Plans [NOTE: Performed by The Segal Company with the assistance of Internal Audit]**
Objective: Our objective was limited to reviewing actions to implement the six recommendations designed to strengthen Human Resources Department controls over monitoring TPA contractual relationships and overall benefit program. These recommendations were also designed to improve the TPAS's controls over adjudicating claims as referenced in our original report dated November 21, 2013. *[Report pending]*

Consulting Services

Consulting activities are advisory in nature, designed to add value and improve the governance of County operations. Consulting may require participation on committees or panels, the facilitation of studies or reviews, and/or the performance of analyses. This process is less formal than assurance services and reports are not generally issued as a result, but may be issued in some instances. We also provide services to non-BOC elected officials as requested.

Service on Committees

Internal Audit personnel served on the following committees and provided independent, objective input to assist County management in meeting their objectives.

- Actuary Verification Committee (Human Resources/Finance)
- Tuition Reimbursement Committee (Countywide)
- Suggestion Incentive Committee (Internal/Employee)
- Countywide Contract Management Initiative (Countywide)
- RFP – Revenue Enhancement & Expenditure Reduction Services (Countywide)
- Street Light District – Water System Compensation Committee (DOT)



General Guidance and Consultation

Internal Audit personnel provided information or input on the following topics of management concern:

- DOT/CCT Corrective Action Monitoring/Oversight
- Community Development Armored Car Service Procedures
- Cobb County Nonprofit Grant Program Discussions/Compilation
- Medical Examiner Office Operations Discussions

Audit Alerts

**KEEP
CALM
AND
STAY
ALERT**

Audit Alerts are usually one-page newsletter style publications presented to County departments of a potential risk area that should be evaluated in their departments. Two audit alerts were issued in 2014.

- Accountable Equipment, issued 3/24/2014
- Workspace Security, issued 7/23/2014

Accountable Equipment:

During a recent audit, we identified several departments that did not have a listing of its wireless devices readily available or the devices had been excluded from their listing of accountable items. Although some of these items may fall below the minimum threshold of \$100 value, they are considered 'small and attractive' items and should be included in each department's accountable equipment listing. These items are also subject to the same provisions as stipulated in the County's Accountable Equipment Policy (AEP). This alert is provided to remind you of the provisions of the AEP and help ensure that all departments adhere to the procedures.

Workspace Security

During recent audits, we noticed many employees' workspaces were left unattended with documents left out and computers unlocked. Computers and documents left in this state leave confidential and personal data open to potential theft or misuse. Access to information must be restricted to only those with a **business need** for it. Although it is not feasible for people to remain at their desks continually, there are steps you can take to minimize the risk of inadvertently allowing data theft. This alert is being issued to remind each of you of the responsibility you have to keep information safeguarded.

Retirement Computations

Our review of retirement calculations is intended to be an additional quality review and not intended to be relied upon solely as an attestation of the accuracy of the calculations. The final determination of whether all factors have been considered and accurately applied to the calculation of retirement benefits is the responsibility of the Human Resources Department. During 2014, we completed the following estimates:



- Regular/Vested Term/Survivor Benefit Calculations – 151

Performance Measures

Time Allocation

Seventy-six percent⁵ of our staffing time was allocated to performing our core functions of planning and performing assurance and consulting services, including retirement calculations. Administrative meetings include weekly internal status meetings, bi-weekly County Manager status meetings, monthly manager meetings, and other countywide meetings, including periodic attendance at Board of Commissioners' meetings.

Eight percent of our time was allocated to general administrative tasks which includes managerial and staff time used for progress discussions, annual performance appraisals, and routine daily administrative functions. The graph below shows the time allocation for the Department Director, Staff Auditors and the Administrative Specialist (excluding administrative and planning time).

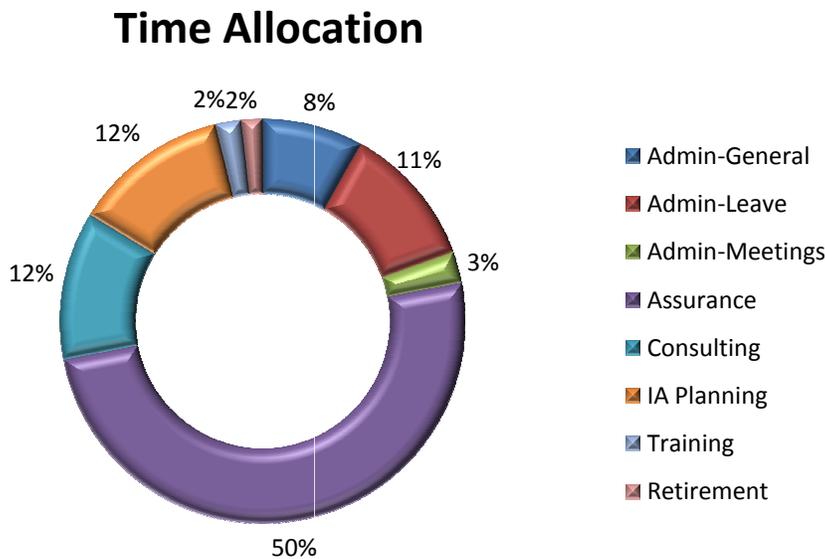


Table 1 - Source: InternAudTime Reporting Worksheets

The Administrative Specialist provided administrative and direct support to the Department. Additional details of time allocation for 2014 are presented in the table to the right.

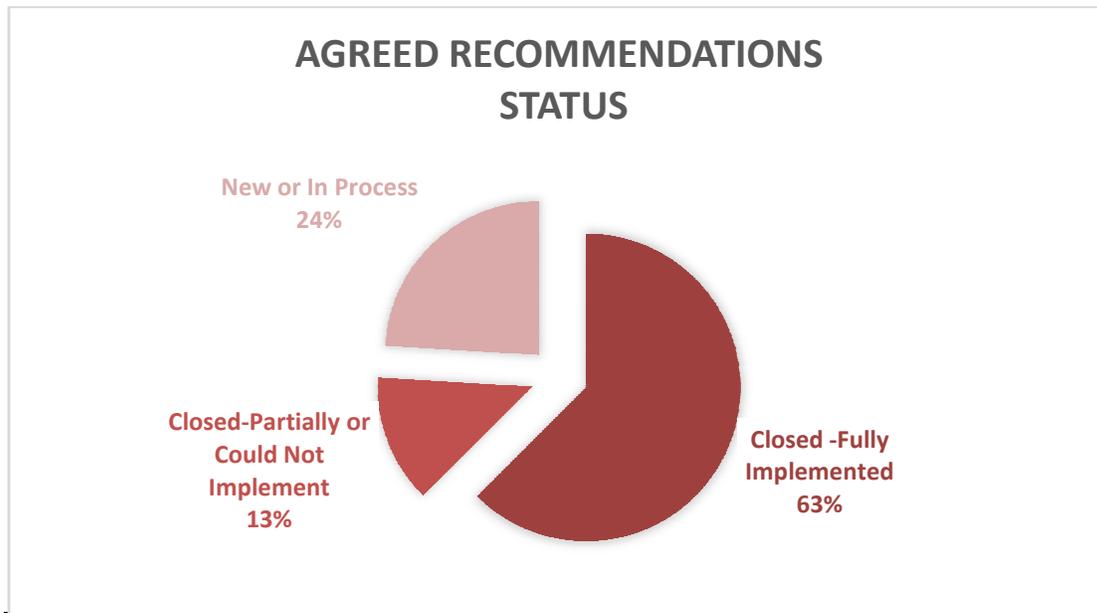
Administrative Specialist Time Allocation	Percent
Administrative	63%
Assurance/Consulting	21%
IA Planning	15%
Training/Other	1%
Total Time	100%

Table 2 - Source: Internal Audit Time Reporting Worksheets

⁵ Per 2012 Association of Local Government Auditors Benchmarking Survey, this percentage is 70% for an audit function with three to five auditors (published March 2013).

Recommendations

We issued four reports with 34 recommendations in 2014. Since we started tracking recommendations in 2009, the auditees have agreed, or proposed acceptable alternative solutions, with 98% (320 of 327) of our recommendations. The chart shows the status of the 320 recommendations, as of December 31, 2014.



Outcome Measures (captured from reports)

Outcome Measures are an accounting of the impact of our audit results and recommended corrective actions quantified on a fiscal year basis consistent with the County's fiscal reporting period.

Quantifiable Benefits

- **Survey of Landline Telecommunication Billing (2014-001)**
 - Expenditure reduction (potential) - An external firm will have the needed resources and expertise to evaluate what services we have in place and recommend where we can save money by identifying dead services⁶ and overcharges. They may be able to recommend alternative cost saving ways to meet our voice and data communication needs.
- **Survey of the Cobb County Medical Examiner's Office Operations-Interim Report-(2014-002 and 2014-004)**
 - Expenditure Savings – Potential; Undetermined annually.

⁶ Services you are paying for that are not in use.

Outcome Measures (captured from reports), continued

Qualitative measures are harder to quantify; however, recommendations and information in our reports and consulting services provided the following benefits:

<i>Qualitative Benefits</i>
<ul style="list-style-type: none"> • Survey of the Cobb County Medical Examiner’s Office Operations-Interim Report-(2014-002 and 2014-004) <ul style="list-style-type: none"> ○ Recommendations, when implemented, will provide a more complete and accurate database with improved access to information for case management regarding the average 1,200 reported deaths each year. • OnBase Security Investigation (2014-005) <ul style="list-style-type: none"> ○ Heightened Security –Development of a security plan; IS was able to obtain funding in FY15 to address OnBase security in a phased approach within the ECM OnBase Program.

Customer Survey Results

At the conclusion of every audit, the auditee is given an opportunity to complete a survey of our work within their department or area. Based on the compiled responses received, we achieved an overall rating of 87.14% out of 100. Below is a listing of the overall ratings.

Survey Criteria Ratings: 1 = Strongly Disagree; 2 = Disagree; 3 = Neither Agree Nor Disagree; 4 = Agree; 5 = Strongly Agree	Rating
(1) The audit objectives were clearly communicated to me.	4.00
(2) The auditor or audit team conducted themselves in a professional and courteous manner.	5.00
(3) The auditor or audit team maintained an adequate level of communication throughout the audit.	4.50
(4) The draft report was adequately discussed and any problems resolved before the report was formally issued.	4.25
(5) The audit report clearly presented the results of the audit.	4.25
(6) Recommendations in the audit report were practical and reasonable.	4.25
(7) Overall, the audit added value to my business unit and helped to improve our operations.	4.25
Percentage of Maximum Rating	87.14%

Table 3 – Source: Internal Audit Department, Customer Survey Database

Countywide Community Activities

- United Way Campaign
- Veterans Day

Other Noteworthy Activities

- Facilitated the CY2015/2016 Countywide Risk Assessment
- Created an external Internal Audit webpage

Staff Development/Training

The County's Internal Audit Department is in compliance with the *International Standards for the Professional Practice of Internal Auditing* of the Institute of Internal Auditors (IIA) Standard 1230 which states, "Internal auditors should enhance their knowledge, skills, and other competencies through continuing professional development."

Auditors that have a Certified Public Accountant (CPA) designation must comply with the Georgia State Board of Accountancy requirement of eighty (80) hours of continuing professional education (CPE) every two odd-numbered years, to include a minimum of sixteen (16) hours in accounting and auditing subjects.

While the IIA *Standards* do not require a specific number of hours for non-certified Internal Auditors other than the hours are adequate, all staff without specific designations are required to complete at least forty (40) hours of CPE every two years, to include a minimum of sixteen (16) hours in government accounting and auditing subjects. During 2014, staff completed the required number of CPE hours as indicated above.

Professional Affiliations

Internal Audit Department staff are individually or collectively members of the Institute of Internal Auditors and the Association of Local Government Auditors (ALGA).

Staffing and Contact Information

Latona Thomas, CPA, Director	(770) 528-2559	latona.thomas@cobbcounty.org
Barry Huff, Staff Auditor*	(770) 528-2642	barry.huff@cobbcounty.org
Steven Harper, Staff Auditor	(770) 528-2557	steven.harper@cobbcounty.org
Andrea Clayton, Staff Auditor*	(770) 528-2558	andrea.clayton@cobbcounty.org
Elle Aenchbacher, Administrative Specialist*	(770) 528-2556	linda.aenchbacher@cobbcounty.org
Website: http://internal-audit.cobbcountyga.gov		

*Former Administrative Specialist (Kay Ogle) and one Staff Auditor (Barry Huff) retired in 2014; 2015 new Staff Auditor (Andrea Clayton) & Administrative Specialist (Elle Aenchbacher) start date 1/20/2015; part-time auditor (Barry Huff) start date 2/16/2015.