



*Cobb County...Expect the Best!*

***INTERNAL AUDIT DEPARTMENT***

***Report Number 2015-003***

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

***January 13, 2015***

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



## COBB COUNTY INTERNAL AUDIT

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*Director*

January 13, 2015

### MEMORANDUM

TO: David Hankerson, County Manager

FROM: Latona Thomas, CPA, Director 

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

We have completed our second follow-up audit of the subject report. Our review 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. This follow-up report should be read in conjunction with the original and first follow-up 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 report those results to County management.

We determined that three of the five recommendations have been fully implemented. These recommendations included having independent party witness end-of-day cashier verifications, having the cash deposit independently verified to the ACCELA cashier report and implementing an armored car service.

Our recommendation to implement an Electronic Funds Transfer (EFT) system is still in process. Management is obtaining pricing to purchase credit/debit card equipment. The remaining recommendation to acquire a separate cash drawer for a backup cashier will not be implemented. Management decided extra cash would be required to accommodate the additional cash drawer and would be a greater risk than the current situation. Management assumes the risk of not having a separate till for the backup cashier.

We appreciate the cooperation extended to us by the staff of the Development and Inspections Division during our follow-up review. We will not perform any additional follow-up on the EFT recommendation. Should you wish to discuss any aspect of this report, please contact me at extension 2559.

**Distribution:**

Rob Hosack, Community Development Agency Director

Lee McClead, Development and Inspections Division Manager

Jim Pehrson, CPA, Finance Director/Comptroller

Internal Audit Department File