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INTERNAL AUDIT DEPARTMENT

Report Number 2015-004

***FINAL Follow-up Report - Reconciliation of
Centrex Billing Account***

January 13, 2015

***Latona Thomas, CPA, Director
Steven Harper, 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

January 13, 2015

MEMORANDUM

TO: David Hankerson, County Manager

FROM: Latona Thomas, CPA, Director 

SUBJECT: **FINAL Follow-up Report** - Reconciliation of Centrex Billing Account

We have completed our follow-up review of the subject report dated December 23, 2013. 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. 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. This report provides a status of actions taken to date by IS management.

Due to other work considerations, the reconciliation of the Centrex billing has not been completed. However, IS staff developed a work plan and tools (access database of billing) to help facilitate the reconciliation process which will include the physical verification of working numbers and circuits. The department identifiers (DIs) on the Centrex invoice have also been reviewed and modified to be more descriptive of the functions charged with the expenditures.

Additional analyses of pricing, unexplained /other charges and inventories of Centrex lines for Parks and Senior Services are ongoing. We will not perform any additional follow-up on the Centrex reconciliation. The Information Services staff is responsible for ensuring the established work plan is completed.

We appreciate the cooperation extended to us by IS staff during our follow-up review. Should you wish to discuss any aspect of this report, please contact me at extension 2559.

Distribution:

Willie Hopkins, Support Services Agency Director
Sharon Stanley, Information Services Director
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Judy Sheppard, Information Services, Administrative Division Manager
Steve Hewett, Information Services, Communication Division, Technical Services Manager
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