



*Cobb County...Expect the Best!*

***INTERNAL AUDIT DEPARTMENT***

***Report Number 2015-006***

***FINAL Follow-up Report: Review of Cobb  
County Street Light District Program***

***January 28, 2015***

***Latona Thomas, CPA, Director  
Andrea Clayton, Staff Auditor I  
Steven Harper, Staff Auditor I  
Barry Huff, Staff Auditor I (retired)***



## COBB COUNTY INTERNAL AUDIT

Latona Thomas, CPA

Director

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

January 28, 2015

### MEMORANDUM

TO: David Hankerson, County Manager

FROM: Latona Thomas, CPA, Director

SUBJECT: **FINAL Follow-up Report** - Review of Cobb County Street Light District Program

We completed our sixth and final follow-up of the original subject report dated October 7, 2010. 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. This follow-up report should be read in conjunction with the original and five subsequent follow-up reports and does not represent a complete reexamination of the activities of the Street Light District (SLD) Program. 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 recommendation to complete energy audits is still ongoing. Except for Cobb EMC, the completion status and estimated savings remained the same. Further analysis of the Cobb EMC billing resulted in a reduction from an initial claim that the County owed over \$100,000 to approximately \$9,000<sup>1</sup> due to the County. We will not perform any additional follow-up on status of the energy audits. Management should continue to resolve the dispute with Georgia Power and work with the other power companies to obtain accuracy in billing. Management decided not to take any further action on the recommendation to write guidelines for creating a SLD within the boundaries of cities. Current informal agreements with the cities will remain in place.

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

<sup>1</sup> This amount will continue to change as new issues are identified and until the audit is completed (i.e. as of January 13, 2015, the most recent update reflects a credit to Cobb County in the amount of \$11,000).

**Distribution:**

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