



Cobb County...Expect the Best!

INTERNAL AUDIT DEPARTMENT

Report Number 2015-007

***FINAL Follow-Up Report: Review of Cobb County
800 MHz Operations***

January 29, 2015

***Latona Thomas, CPA, Director
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COBB COUNTY INTERNAL AUDIT

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Director

January 29, 2015

MEMORANDUM

TO: David Hankerson, County Manager

FROM: Latona Thomas, CPA, Director

SUBJECT: **FINAL Follow-Up Report** – Review of Cobb County 800 MHz Operations

We have completed our final follow-up review of the subject report. 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. This report should be read in conjunction with the original and first follow-up reports 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.

One recommendation, to ensure all non-County agencies have a current license agreement, has been fully implemented. The remaining nine recommendations are in process including documenting procedures for ensuring cities are in compliance with their license agreements and core replacement funds; confirming radio inventories with County agencies; reconciling the inventory between the 800 MHz system and Access database; modifying the change form document; performing a complete physical inventory; complying with the County's accountable equipment policy; agreeing maintenance billing reports to supporting documentation; adhering to record retention policies; and implementing a policy for performing periodic management reviews of changes to the 800 MHz system and Access database. Five of these recommendations are expected to be closed in fiscal year 2015 with the installation of a new asset management system purchased in October 2014. The other four recommendations are expected to be completed by no later than the end of fiscal year 2016. We will not perform additional follow-up on the status on the open items. Management should continue to implement the corrective actions and assumes the risk if not completed.

We appreciate the cooperation by 800 MHz staff during our follow-up review. Should you wish to discuss any aspect of this report, please contact me at extension 2559 or Steven Harper, Auditor-in-Charge, at extension 2557.

Distribution:

Sam Heaton, Public Safety Agency Director
Ann Flynn, Emergency Communications Manager
Tracy Roberts, 800 MHz Radio System Manager
Jim Pehrson, CPA, Finance Director/Comptroller
Cobb County Audit Committee
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