



Cobb County...Expect the Best!

INTERNAL AUDIT DEPARTMENT

Report Number 2015-009

***FINAL Follow-up Report - Review of Cobb
County Drug Court Laboratory Cash Handling
Procedures***

March 9, 2015

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

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Director

March 9, 2015

MEMORANDUM

TO: David Hankerson, County Manager

FROM: Latona Thomas, CPA, Director 

SUBJECT: **FINAL Follow-up Report** - Review of Cobb County Drug Court Laboratory Cash Handling Procedures

We have completed our follow-up of the subject report dated November 7, 2013. Our objective was to review, as of October 16, 2014, actions taken to implement the 13 recommendations designed to improve controls over cash handling in the Drug Court Laboratory. This follow-up 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.

In October 2014 and January 2015, we requested a status of actions taken to implement the corrective actions agreed upon in the original report. As of the date of this report, we have not received any written responses to our request. It is our understanding, through a verbal discussion, that some action has been taken, but we are unable to substantiate the adequacy. We will not perform any additional follow-up on the open items. Drug Court Laboratory management should continue its efforts to implement the corrective actions and assumes the risk if not completed.

Should you wish to discuss any aspect of this report, please contact me at extension 2559 or Barry Huff, Auditor-in-Charge, at extension 2642.

Distribution:

Tom Charron, Superior Court Administrator
Kristie Garrett, Drug Court Administrator
Jim Pehrson, CPA, Finance Director/Comptroller
Cobb County Audit Committee
Internal Audit Department File