



*Cobb County...Expect the Best!*

***INTERNAL AUDIT DEPARTMENT***

***Report Number 2015-011***

***Second Follow-up Report: Review of the  
Cobb County E911 Fund***

***March 9, 2015***

***Latona Thomas, CPA, Director  
Steven Harper, Staff Auditor I  
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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: **Second Follow-up Report** - Review of Cobb County E911 Fund

We completed our second follow-up audit of the subject report. Our objective was limited to reviewing, as of February 26, 2015, actions taken to implement the six remaining recommendations not implemented as of the date of our first follow-up report, June 6, 2013. This follow-up 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.

We determined that the six remaining recommendations for the report have been addressed by management. The Finance Department monitors the long-term solvency of the fund, and costs to provide E911 services to cities were audited by an external consultant. Implementation of several recommendations relied on the consultant's study on the accuracy of E911 fee collection and the charge for administrative costs for collecting the fee. The wire and wireless service providers did not provide sufficient information for the consultant to provide an opinion. The consultant recommended the County "discuss the results of their process with the appropriate State personnel and legislators so the necessary changes can be implemented to ensure future compliance with the intent and purpose of the Georgia Code regarding this issue."

We appreciate the cooperation extended to us during our follow-up review. 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:

Sam Heaton, Public Safety Director  
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