



*Cobb County...Expect the Best!*

***INTERNAL AUDIT DEPARTMENT***

***Report Number 2015-012***

***Second Follow-up Report: Letter Report -  
Supplemental Analysis of Wireless Providers  
Billing Practices***

***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:** Letter Report-Supplemental Analysis of Wireless Providers Billing Practices- E911 Fund Report

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 one recommendation 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 recommendation had been addressed. A consultant was contracted and they attempted to determine the validity of direct billing costs but was unsuccessful in getting the wire and wireless service providers to furnish adequate information necessary to conduct the study. 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:

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