



*Cobb County...Expect the Best!*

***INTERNAL AUDIT DEPARTMENT***

***Report Number 2015-013***

***Second Follow-up Report: Review of Controls Over  
the Processing of Benefit Payments and Invoices in  
the Human Resources Department***

***April 22, 2015***

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

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*Director*

April 22, 2015

### MEMORANDUM

TO: David Hankerson, County Manager

FROM: Latona Thomas, CPA, Director 

SUBJECT: **Second Follow-up Report:** Review of Controls Over the Processing of Benefit Payments and Invoices in the Human Resources Department

We completed our second follow-up review of the subject report. Our objective was limited to reviewing, as of March 10, 2015, actions taken to implement the 13 recommendations in our original report dated April 26, 2013. This follow-up report 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, assess whether those actions are adequate to correct the reported deficiencies, and relay those results to County management.

We met with Human Resources (HR) management and determined that one of the 13 recommendations has been fully implemented – correction of 'Deduction Exception Report'. The remaining 12 recommendations are in process and according to HR, final corrective actions will be completed this month. Most recommendations require the final approval, documentation, and/or implementation of additional operating procedures over the processing of payments and invoices. Although several standard operating procedures have been drafted, documentation that procedures are being followed was not readily available. We will not perform any additional follow-up. HR management should ensure that remaining recommendations are fully implemented and assumes the risk if not.

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:**

Tony Hagler, Human Resources Director  
James Pehrson, CPA, Finance Director/Comptroller  
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