



Cobb County...Expect the Best!

INTERNAL AUDIT DEPARTMENT

Report Number 2015-018

***First Follow-up Report: Review of Cobb
County Mobile/Wireless Telecommunication
Costs***

September 9, 2015

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

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Director

September 9, 2015

MEMORANDUM

TO: David Hankerson, County Manager

FROM: Latona Thomas, CPA, Director 

SUBJECT: **First Follow-up Report** – Review of Cobb County Mobile/Wireless Telecommunication Costs

We completed our first follow-up review of the original subject report. Our objective was limited to reviewing, as of August 26, 2015, the status of proposed actions by Information Services (I.S.) and the Office of Finance and Economic Development (OFED) to implement the eight recommendations in report #2015-005, dated January 28, 2015. This follow-up should be read in conjunction with the original report and does not represent a complete reexamination of the Mobile/Wireless Telecommunication 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.

I.S. provided us with an update showing recommendation five was fully implemented by designating the Support Services Director responsible for countywide monitoring of mobile/wireless device usage and security. Recommendations (1-4 and 6) are still in process but progress to implement has been made. Actions were taken to evaluate overall network security, and software has been obtained to manage wireless devices. Pilot testing and discussion with departments on policies and restrictions are planned before countywide implementation. Unauthorized users of the email server have been identified and blocked from access. I.S. plans to have all recommendations fully implemented by November 2015.

OFED implemented recommendations 7 & 8 by informing departments and the Budget Division Analysts of the proper coding for mobile/wireless device expenditures. Accounts Payable will monitor invoices for proper coding and inform departments when corrections are necessary. The Budget Division will inform departments when they have used the wrong coding for budgeting wireless/mobile device expenditures.

We appreciate the cooperation extended to us by I.S. staff 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:

Willie Hopkins, Support Services Agency Director

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Cobb County Audit Committee

Internal Audit Department File