



Cobb County...Expect the Best!

INTERNAL AUDIT DEPARTMENT

Report Number 2015-022

***Second and Final Follow-up Report – Review of Cobb
County Non-Profit Grant Program***

October 15, 2015

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

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Director

October 15, 2015

MEMORANDUM

TO: David Hankerson, County Manager

FROM: Latona Thomas, CPA, Director 

SUBJECT: **Second and Final Follow-up Report:** Review of Cobb County Non-Profit Grant Program

We completed our second and final follow-up to determine the status of seven (1-3 and 7-10) remaining corrective actions in response to our original report #2013-009, dated September 3, 2013. This follow-up should be read in conjunction with the original report and the first follow-up report dated April 22, 2014, and does not represent a complete reexamination of the grant program. 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.

The Director, Finance and Economic Development met with the County Attorney's office (Recommendation 3), and it was determined that no reimbursement would be made to Legal Aid; however, corrective actions on the remaining six recommendations are ongoing.

The Chairman responded that the Board of Commissioners (BOC) is continuing their discussion of the outstanding corrective actions. He will recommend considering a staff lead position and potentially a Citizen Task Force to assist with implementation. The Community Impact Grant process was also one action taken to address concerns expressed in the report. Consideration of all corrective actions remain ongoing. We will not perform any additional follow-up. The BOC should continue its efforts to implement the corrective actions and assume 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:

Tim Lee, Chairman, Cobb County Board of Commissioners
Cobb County Board of Commissioners
Karen Carter, Executive Director, Cobb Community Collaborative
Jim Pehrson, CPA, Office of Finance and Economic Development Director/Comptroller
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