



Cobb County...Expect the Best!

INTERNAL AUDIT DEPARTMENT

Report Number 2016-008

***First Follow-up Report: Survey - Security
Controls over the Transportation of Cash and
Negotiable Instruments***

November 14, 2016

***Latona Thomas, CPA, Director
Andrea Clayton, Staff Auditor I
Megan Pickens, Staff Auditor I***



COBB COUNTY INTERNAL AUDIT

Latona Thomas, CPA


100 Cherokee Street, Suite 250
Marietta, Georgia 30090
phone: (770) 528-2556
latona.thomas@cobbcounty.org

Director

November 14, 2016

MEMORANDUM

TO: David Hankerson, County Manager

FROM: Latona Thomas, CPA, Director 

SUBJECT: **First Follow-up Report** – Survey - Security Controls over the Transportation of Cash and Negotiable Instruments

We completed our first follow-up review of the original subject report. Our objective was limited to reviewing, as of October 24, 2016, the status of proposed actions by the County Manager to implement the five recommendations in Report #2016-002, dated March 28, 2016. This follow-up 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 by the auditee, assess whether those actions are adequate to correct the reported deficiencies, and relay those results to County management.

The five recommendations were not implemented. The Task Force oversight responsibility has been re-assigned to the Interim Finance Director, and revised corrective action dates were provided as detailed below. A preliminary meeting between the County Manager and Interim Finance Director will be conducted prior to December 1, 2016, to discuss the creation of the Task Force, its mission and member responsibilities. The Task Force's first meeting is expected to convene no later than January 1, 2017. Once the Task Force is convened, it will be charged with revising the Cash Handling Manual; reducing or eliminating the amount of cash handled by exploring other payment alternatives; and developing additional training for employees involved in the cash handling process. Annual refresher training will also be required beginning January 2018. The department requirements for annual assessments of controls over cash handling, transportation, and security will be discussed in a November meeting and addressed in a memorandum to Department Managers by no later than November 30, 2016.

We appreciate the cooperation extended to us by the County Manager's Office staff during our follow-up review. Should you wish to discuss any aspect of this report, please contact me at extension 2559 or Andrea Clayton, Auditor-in-Charge, at 2558.

Distribution:

Bill Volckmann, Interim Director/Comptroller, Office of Finance and Economic Development
Judy Skeel, Executive Assistant to the County Manager
Cobb County Audit Committee
Internal Audit Department File