



*Cobb County...Expect the Best!*

***INTERNAL AUDIT DEPARTMENT***

***Report Number 2017-005***

***Second and Final Follow-up Report: Review of  
the Controls over Revenue Processed Through  
the Cobb County Government Service Centers***

***September 21, 2017***

***Latona Thomas, CPA, Director  
Andrea Clayton, Internal Auditor II  
Megan Pickens, Internal Auditor II***





# COBB COUNTY INTERNAL AUDIT

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Director

September 21, 2017

## MEMORANDUM

TO: Rob Hosack, County Manager

FROM: Latona Thomas, CPA, Director

SUBJECT: **Second and Final Follow-up Report:** - Review of the Controls over Revenue Processed Through the Cobb County Government Service Centers

We completed our second and final follow-up of the subject report. Our objective was limited to reviewing, as of August 31, 2017, the status of proposed actions by the Government Service Centers (GSC) to implement the seven recommendations not implemented as of our first follow-up report #2016-009, dated November 14, 2016. This follow-up should be read in conjunction with the original report and does not represent a complete reexamination of the Government Service Centers 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.

One recommendation was fully implemented: GSC now has the capability to change safe combinations periodically and with changes in personnel. In addition, all GSC employees have access to the safes, but compensating controls were implemented.

Six recommendations are in process: GSC evaluated its cash receipts process and deemed a Point of Sale (POS) system as cost prohibitive given their current set up and procedures. Additional actions initiated include discussions regarding the physical security structure; monitoring controls; coordination with primary service providers; and an assessment of the current level of services with an increased use of technology. GSC indicated its plan to implement quarterly conference calls or meetings with service providers effective January 2018. In addition, the recommendation to update the policies and procedures manual was delayed due to staff turnover, but a revised expected completion date of September 30, 2017, was provided. We will not perform any additional follow-up. GSC management should continue its efforts to implement the corrective actions and assumes the risk if not completed.

We appreciate the cooperation extended to us by the Government Service Centers staff during our follow-up review. Should you wish to discuss any aspect of this report, please contact me at extension 2559.



**Distribution:**

Dr. Jackie McMorris, Public Services Agency Director  
Kathy Davis, Government Service Center Administrator  
Cobb County Audit Committee  
Internal Audit Department File