



Cobb County...Expect the Best!

INTERNAL AUDIT DEPARTMENT

Report Number 2019-001

***First and Final Follow-up Report: Survey of
Operational Risks
(Fleet Management Department)***

January 8, 2019

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COBB COUNTY INTERNAL AUDIT

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Director

January 8, 2019

MEMORANDUM

TO: Rob Hosack, County Manager

FROM: Latona Thomas, CPA, Director 

SUBJECT: **First and Final Follow-up Report:** Survey of Operational Risks (Fleet Management Department)

We completed our first and final follow-up review of the original subject report. Our objective was limited to reviewing, as of December 5, 2018, the status of proposed actions by the Fleet Management (Fleet) and Purchasing Departments to implement the 15 recommendations in Report #2017-004, dated August 10, 2017. 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.

Thirteen recommendations were fully implemented:

- The Business Manager follows contract administration practices to monitor Fleet contracts;
- The outsourced process is monitored with periodic reports on the overall results distributed to the Support Services Agency Director;
- Access controls and security monitoring measures at Fleet facilities were assessed and revised as needed;
- Evidence of the Service Writers' final review/agreement with closed work orders was noted;
- Evidence of supervisory/management review and periodic reconciliation of replacement parts to work orders completed was noted;
- Discussions of consolidated maintenance and repair of County equipment were held and deemed not cost effective;
- Segregation of duties weaknesses were eliminated in the disposition process and documentation maintained to support the final bids from the online sites;
- The legal disclaimer language regarding online sales/auctions of County items was reviewed and revised by the County Attorney's office;
- Purchasing and Fleet Departments discussed the established price ranges for disposed vehicles and agreed to maintain existing ranges;
- Fleet researched the emission testing practices of other municipalities in accordance with the Georgia Clean Air Force;

- Weekly emission status reports are distributed to the respective County agencies, departments, and Elected Official offices. Overdue emission notices beyond a designated timeframe should be communicated to the next level of management for resolution.;
- Evidence of internally validated analyses, reconciliations, etc. are documented and maintained; and
- Weekly updates/reports on the status of projects approved are provided to the Support Services Agency Director.

Two recommendations are in process: Fleet has initiated discussions with the Information Services Department to develop a report of County-owned vehicles with emission statuses as cross-referenced/reconciled to the Finance Department's fixed asset listing for completeness. Improved operability of physical security measures at fueling sites were requested during the County's budget planning process but was held pending budgetary constraints and Board of Commissioners' approval. We will not perform any additional follow-up. Fleet 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 Fleet Management and Purchasing Department 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:

Al Curtis, Fleet Director
Joe Tommie, Purchasing Director
Eddie Canon, Support Services Agency Director
Cobb County Audit Committee
Internal Audit Department File