



Cobb County...Expect the Best!

INTERNAL AUDIT DEPARTMENT

Report Number 2015-010

***FINAL Follow-up Report: Letter Report –
Survey of Landline Telecommunication
Billing***

March 9, 2015

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

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Director

March 9, 2015

MEMORANDUM

TO: David Hankerson, County Manager

FROM: Latona Thomas, CPA, Director 

SUBJECT: **FINAL Follow-up Report** - Letter Report - Survey of Landline Telecommunication Billing

We have completed our first and final follow-up of the subject report. Our objective was limited to reviewing, as of October 24, 2014, actions taken to implement the two recommendations presented in Audit Report 2014-001, dated January 7, 2014. This follow-up should be read in conjunction with the original report and does not represent a complete reexamination of the activities of the Landline Billing. 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.

We determined that implementation of both recommendations is still in process. The County issued a Request for Proposal that included services for auditing landline costs but did not receive a response to the landline portion; therefore, Information Services (I.S.) management decided to conduct the reconciliation of the landline costs internally. Landline circuits and charges were investigated and several have been identified that warrant further investigation to determine if they are valid.

I.S. staff has also worked with other departments to make sure expenses are being budgeted and charged correctly. Adjustments to shared telecommunication costs will be made at the conclusion of the internal reconciliation, if necessary.

We will not perform any additional follow-up on the Landline Telecommunication Billing. I.S. needs to ensure that the codes used to allocate expenditures by department are accurate and utilized to reorganize the CLUB account invoices to facilitate the timely and appropriate billing of telecommunication costs.

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