



*Cobb County...Expect the Best!*

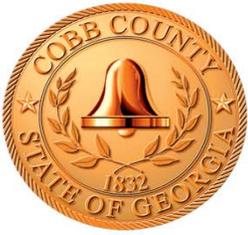
***INTERNAL AUDIT DIVISION***

***Report Number 2013-005***

***Third Follow-Up Report: Letter Report - Update of  
Petty Cash Policy Statement***

***June 6, 2013***

***Latona Thomas, CPA, Manager  
Steven Harper, Staff Auditor I  
Barry Huff, Staff Auditor I***



## COBB COUNTY INTERNAL AUDIT

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*Division Manager*

June 6, 2013

TO: MEMORANDUM TO COBB COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager 

SUBJECT: **Third Follow-up Report:** Letter Report – Update of Petty Cash Policy Statement

We have completed our third and final follow-up review of the original subject report dated April 25, 2011. Our review was to determine if the Petty Cash Policy Statement (the Policy) and related forms had been published to the CobbWeb and if the Accounts Payable Manual had been updated accordingly. This report should be read in conjunction with the original report, the first follow-up report dated December 29, 2011 and the second follow-up report dated September 21, 2012. 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.

As of May 21, 2013, we determined that the revised Policy had not been published and is currently being revised to include recent changes in the Finance Department's processes. Updates to the Accounts Payable Manual will also need to be included in the current revisions.

This will be our final follow-up on the implementation of the Policy. The Finance Department will be responsible for ensuring that all departments are notified of the Policy changes and for publishing the Policy and related forms to the CobbWeb. The Accounts Payable Manual should be updated accordingly. Should you wish to discuss any aspect of this report, please contact me at extension 2559 or Barry Huff, Auditor-in-charge, at extension 2558.

***Distribution:***

Jim Pehrson, CPA, Finance Director/Comptroller  
Bill Volckmann, Finance Department Associate Comptroller  
Internal Audit Division File