



*Cobb County...Expect the Best!*

***INTERNAL AUDIT DIVISION***

***Report Number 2013-004***

***First Follow-up Report: Letter Report -  
Supplemental Analysis of Wireless Providers  
Billing Practices- E911 Fund Report***

***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

### MEMORANDUM TO COBB COUNTY MANAGER

FROM: Latona Thomas, CPA, Manager

SUBJECT: **First Follow-up Report:** Letter Report – Supplemental Analysis of Wireless Provider Billing Practices - E911 Fund Report

We have completed our first follow-up audit of the subject report. Our review was limited to reviewing, as of May 21, 2013, actions taken to implement the recommendation in our original report dated February 6, 2012. This follow-up report 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.

There was one recommendation to contact the providers that currently direct bill us and obtain current actual cost projections. This recommendation is currently in process. E911 executed a contract with a consultant to contact each major cell phone provider and to audit the cell providers for both the amount of revenue they send us and the invoicing of costs associated with providing the 911 service. Results of the consultant services are expected by no later than December 2013.

We appreciate the cooperation extended to us by staff of E911 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 2558.

#### **Distribution:**

Ann Flynn, 911 Manager  
Jim Pehrson, CPA, Finance Director/Comptroller  
Internal Audit Division File