



DeKalb County
GEORGIA



2025 ACHIEVEMENTS

PROVEN EXCELLENCE IN ACTION

OFFICE OF INDEPENDENT INTERNAL AUDIT

2025 Achievements

Audit Highlights • Impact • Results

1

DeKalb Peachtree Airport Revenue Collections

2

Mobile Devices Inventory and Management

4

Temporary Personnel Services

3

Purchasing Card Program Audit

5

Third-Party Software Providers

6

Application Change Management



9M+
Saved for
DeKalb County



6
Audits
Completed



42
Findings



Full
Accreditation
in 2025

Lavois Campbell, CIA, CFE, CISA
Chief Audit Executive

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2025 OIIA
ANNUAL REPORT
FINAL

Lavois Campbell, CIA, CFE, CISA,
Chief Audit Executive

EXECUTIVE SUMMARY



I am pleased to present the 2025 Annual Report of the Office of Independent Internal Audit (OIIA), detailing our activities and impact from January 1 through December 31, 2025.

Over the past year, our team remained steadfast in fulfilling its core mission: delivering independent, objective, and nonpartisan assessments of County programs, operations, and governance. We are dedicated to championing efficiency, effectiveness, transparency, and accountability across DeKalb County.

To ensure we are serving the public at the highest possible level, **I am proud to announce a significant milestone. In 2025, the OIIA successfully achieved independent accreditation from the Association of Local Government Auditors (ALGA).** This rigorous, peer-reviewed distinction serves as a formal testament that our office conducts audits to the highest quality, in strict accordance with Generally Accepted Government Auditing Standards (GAGAS). We deeply appreciate your continued support and collaboration as we utilize this standard of excellence to serve the residents of our community.



2025 ACHIEVEMENTS:
PROVEN EXCELLENCE IN ACTION



1

\$9M+

SAVED FOR DEKALB COUNTY

Through Pre-Award Contract Reviews

58 CONTRACTS REVIEWED

2

KNIGHTON AWARD

BEST AUDIT REPORT

NORTH AMERICA

Association of Local Government Auditors

Recognizing Outstanding Audit Work Across North America

3

PEER REVIEW

FULL ACCREDITATION

2025

- Peer Review / Accreditation Completed in 2025
- Accreditation by the Association of Local Government Auditors
- Meets International Standards
- Quality. Independence. Impact.

<p>6 AUDITS COMPLETED</p> <p>42 FINDINGS</p> <p>Driving Accountability. Delivering Results.</p>	<p>100+ YEARS COMBINED EXPERIENCE</p> <p>Deep institutional knowledge. Decades of public service excellence.</p>	<p>11 PROFESSIONAL ACCREDITATIONS</p>			<p>Accredited Compliance & Ethics Professional</p>
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INTRODUCTION

The Office of Independent Internal Audit (OIIA) was established in accordance with House Bill 599 (2015 Ga. Laws 3826), enacted by the Georgia General Assembly, and signed into law on May 12, 2015¹. The OIIA consists of the Chief Audit Executive (CAE) and those assistants, employees, and personnel as deemed necessary by the CAE for the efficient and effective administration of the affairs of the office, and over whom the CAE will have the sole authority to appoint, employ, and remove.

The OIIA is completely independent and is not subject to control or supervision by the Chief Executive Officer, the Commission, or any other official, employee, department, or agency of the County government. The position of the CAE is nonpartisan.

Vision

Excellence in our products and services as we promote positive change throughout DeKalb County with an inspired team that strives for continuous improvement.

Mission

Our purpose is to provide **independent**, objective, insightful, nonpartisan assessment of the stewardship or performance of policies, programs, and operations in promoting efficiency, effectiveness, and integrity in DeKalb County.



¹ Incorporated into DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A – Independent Internal Audit.

OIIA Duties and Responsibilities

The OIIA is responsible for conducting performance audits of all departments, offices, boards, activities, agencies, and programs of the County independently and objectively to determine whether:

1. Funds are expended in compliance with applicable Georgia and federal laws.
2. User departments, offices, boards, or agencies are acquiring, managing, protecting, and using their resources, including public funds, personnel, property, equipment, and other resources, economically, efficiently, effectively, and in a manner consistent with the objectives intended by the authorizing entity or enabling legislation.
3. The entity, programs, activities, functions, or policies are effective, including the identification of any causes of inefficiencies or uneconomical practices.
4. Management has established adequate operating and administrative procedures and practices, systems of accounting, internal control systems, and internal management controls.
5. Indications of fraud, abuse, or illegal acts are valid and warrant further investigation.

In addition, the OIIA:

- Coordinates and monitors audits performed by certified public accounting firms or other organizations employed under contract by the governing authority to assist with audit-related activities.
- Follows up on audit recommendations to monitor the status of corrective actions.

Audit Oversight Committee

An Audit Oversight Committee (AOC) was established per House Bill 599 (2015 Ga. Laws 3826) and incorporated into DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A – Independent Internal Audit.

The AOC consists of five voting members. All members of the AOC are residents of DeKalb County, GA, have expertise in performance auditing, and have a minimum of five years' experience as a Certified Public Accountant, Certified Internal Auditor, Certified Performance Auditor, or Certified Management Accountant, or ten years of other relevant professional experience. The AOC was made up of the following members **as of December 31, 2025**:

**OFFICE OF INDEPENDENT INTERNAL AUDIT
DEKALB COUNTY GOVERNMENT
2025 OIIA ANNUAL REPORT**

AOC member roster as of December 31, 2025

Members	Appointing Authority	Term	Start Date *	End Date
Tanja Christine Boyd-Witherspoon-Chairperson	Chairman of the DeKalb Delegation to the State Senate	5 Years	January 1, 2026	December 31, 2030
Adrienne McMillon Vice Chairperson	Chairman of the DeKalb Delegation to the State Senate	5 Years	July 26, 2023	December 31, 2027
Michael Lopata	Board of Commissioners, DeKalb County	5 Years	May 20, 2025	December 31, 2026
Lisa Earls[^]	Chief Executive Officer, DeKalb County	5 Years	August 1, 2019	December 31, 2023
Petrina Bloodworth	Board of Commissioners, DeKalb County	5 Years	May 13, 2025	December 31, 2029

* Note: Start dates after January 1 denote the actual start date after the term period started.

[^] The term has ended, but the member will serve on the committee until a replacement is appointed.

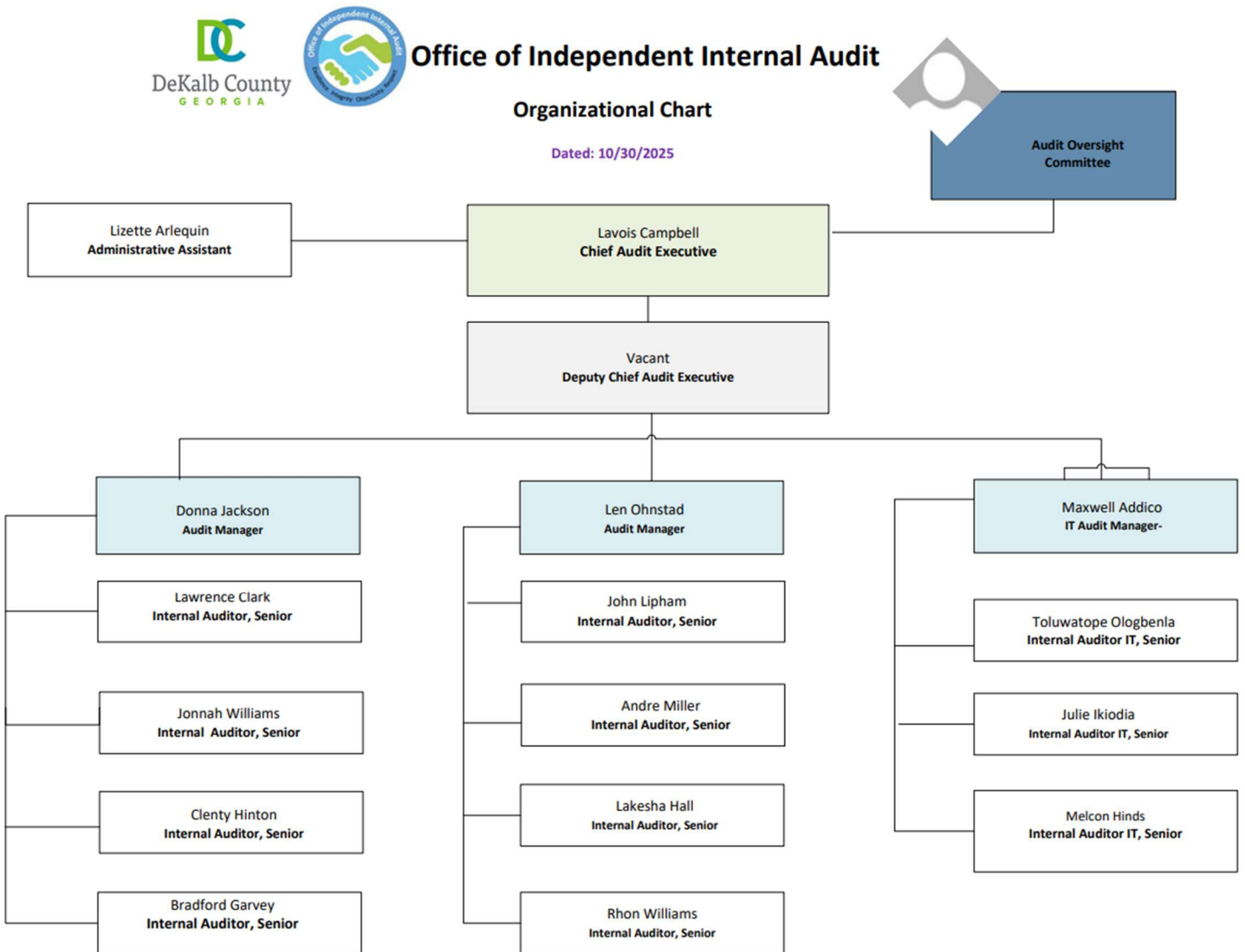
Ms. Tanja Christine Boyd-Witherspoon was re-elected to continue as Chairperson, and Michael Lopata was elected as the Vice Chairperson for 2026.

The AOC's responsibilities are to:

- Help ensure the independence of the OIIA.
- Provide suggestions and comments for the annual audit plan.
- Propose the internal audit budget and recommend the budget to the DeKalb County Board of Commissioners for approval.
- Receive communications from the CAE on the performance of internal audit activity relative to its plan and other matters.
- Provide general oversight and guidance.
- Consult with the CAE on technical issues.
- Select no fewer than two or more nominees for the position of CAE for approval by the DeKalb Board of Commissioners.

ORGANIZATION

The CAE reports to the AOC as established by Georgia State Law via the DeKalb County Code of Ordinances. The OIIA is completely independent and has unrestricted access to employees, information, and records, including electronic data within their custody, regarding powers, duties, activities, organization, property, financial transactions, contracts, and methods of business required to conduct an audit or otherwise perform audit duties. The OIIA currently consists of 14 professional positions, in addition to the Chief Audit Executive and administrative assistant, as detailed below:



During 2025, the OIIA welcomed **three** new internal auditors to our team: Ms. Jonnah Williams, Bradford Garvey, and Melcon Hinds.

STAFF TRAINING AND CERTIFICATION

Our internal auditors must possess the knowledge, technical skills, and other competencies to perform their responsibilities. Accordingly, we have a mandatory continuing professional development program. The entire audit staff receives a minimal number of approved Continuing Professional Education (CPE) training hours.

Professional Development

Auditors in the Office of Independent Internal Audit (OIIA) meet Government Auditing Standards by completing 80 continuing professional education (CPE) hours every two years, including 24 related to government auditing, and maintain credentials through required CPEs. The team brings public and private sector expertise, including auditing, accounting, fraud investigations, information technology, and program evaluation, with many holding professional certifications and advanced degrees. Internal Procedure 5.03 supports continuous development to ensure staff remain skilled and effective.

Professional Certifications

Our highly qualified team members have earned the following professional certifications:



Professional Certifications	Team
CIA , Certified Internal Auditor	6
CFE , Certified Fraud Examiner	4
CPA , Certified Public Accountant	3
CISA , Certified Information Systems Auditor	6
CISM , Certified Information Security Manager	1
CPA , Chartered Professional Accountant	1
CGAP , Certified Government Audit Professional	2
CIG , Certified Inspector General	1
CCA , Certified Construction Auditor	2
CICA , Certified Internal Control Auditor	1
COSO , Internal Control Certificate	2
COSO , Enterprise Risk Management Certificate	1
PECB , Certified ISO/IEC 27001 Lead Auditor	1
CCAK , Certificate of Cloud Auditing Knowledge	1
PMP , Project Management Professional	2
CDPSE , Certified Data Privacy Solutions Engineer	1

2025 AUDIT ACTIVITIES

The OIIA issued six (6) audit reports in 2025 encompassing 42 findings and recommendations. The information presented below was extracted from issued reports and discloses only essential information in the interest of public accountability and transparency.

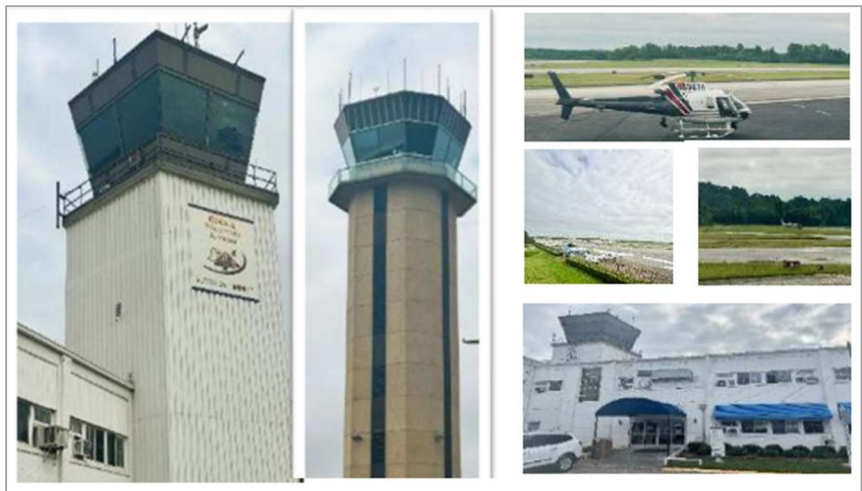
#	Audit Title	Area	# Findings
1	DeKalb-Peachtree Airport Revenue Collection	Airport / Finance	9
2	Mobile Devices Inventory and Management	IT / DoIT	4
3	Purchasing Card Program Audit	Finance	8
4	Audit of Temporary Personnel Services	HR / Admin	5
5	Audit of Third-Party Software Providers	IT / DoIT	10
6	Application Change Management Audit	IT / DoIT	6
Total			42

Summary of Issued Audit Reports

1. Audit Of Dekalb-Peachtree Airport Revenue Collections No. IA-2025-0268-AP

Why This Audit Matters

Auditing PDK’s operating revenue processes is essential fiscal stewardship. With \$36.3M in revenue over five years, an independent audit protects public dollars by confirming that leases, fuel sales, and commission-based revenues, are collected promptly and deposited accurately—while testing controls that deter error or misuse. The recently completed internal audit of PDK’s revenue-collection



processes was a crucial review for financial integrity and accountability: the draft report evaluates whether revenues were accurately billed, collected, and safeguarded in line with county policies and contractual terms, identifies risks of revenue loss, and assesses operational efficiencies.

As an enterprise fund, this assurance helps keep PDK truly self-sustaining and strengthens management of a significant county asset—ultimately preserving public funds, improving transparency, and reinforcing public trust.

What We Found

Our review of PDK's revenue cycle revealed **nine (9) control gaps** that could compromise revenue integrity and operational effectiveness ---summarized below:

1. **No written policies and procedures** for end-to-end revenue cycle management.
2. **Insufficient segregation of duties** across key revenue functions.
3. **Inadequate physical safeguarding** of revenues collected onsite at the airport.
4. **Weak rental revenue management and lease enforcement**, including lagging implementation of market-rent analyses for restaurant lessees.
5. **Lack of reconciliation and verification** for commission-based revenue streams.
6. **No independent verification** of reported commission revenue.
7. **Insufficient overdue account controls** to ensure timely tracking, follow-up, and collection.
8. **Market-rent analysis recommendations** for restaurant lessees **not implemented**.
9. **Ineffective user access controls** within the enQuesta revenue system.

What We Recommended:

We recommended that DeKalb-Peachtree Airport (PDK) management:

- Develop and implement comprehensive, written policies and procedures covering all critical revenue functions.
- Establish segregation of duties over critical revenue functions.
- Enhance controls over revenues collected onsite.
- Implement periodic reconciliation of operating revenue.
- Implement procedures to periodically verify commission revenue.
- Enhance controls over overdue accounts.
- Formally document deviations from third-party recommendations.
- Ensure user access groups are adequately designed.

How Management Responded

Airport management agreed with 8 of the 9 findings of this report and has committed to continuing to implement the required systems and processes to address them. **Management anticipates implementing action plans by May 2026.** OIIA will follow up to verify the statuses of the recommendations.

2. Audit Of Mobile Device Inventory And Management **REPORT NO. IA-2025-0275-IT**

Why This Audit Matters

The audit addresses two major risks: financial responsibility and data security.

- **Fiscal Responsibility:** It verifies that the inventory is accurate and cost-effective, preventing taxpayer funds from being spent on "ghost" assets or unmanaged devices.
- **Data Security:** By testing security controls, Mobile Device Management (MDM) tools, and disposal procedures against federal National Institute of Standards and Technology (NIST) standards, this audit provided assurance that devices are securely managed. This protects the County from costly data breaches, financial loss, and reputational damage.



What We Found

A review of the audit results identified four key findings:

1. **Inadequate Mobile Device Policies Increase Data Security and Asset Loss Risks.** Current policies lack the necessary rigor to govern the issuing and tracking of devices, elevating the likelihood of data exposure and financial loss.
2. **Absence of Documentation Undermines Mobile Device Lifecycle Controls.** Widespread gaps in inventory tracking and year-end reconciliation were identified. Notably, the audit revealed 2,685 devices that were unused for more than 30 days, and approximately 2,700 "dark" devices (powered off or not reporting to the network) with no documented reason for inactivity.
3. **Inadequate Disposal Records Prevent Verification of Secure Data Destruction.** Insufficient disposal records prevent the County from confirming that sensitive data was securely destroyed before devices left County possession.
4. **Challenges in Data Protection Leave Data Unencrypted and Unmonitored.** Gaps in security configurations and monitoring tools mean that sensitive County data on mobile devices may be exposed.

These conditions increase cybersecurity exposure, hinder accountability, and may drive unnecessary costs for service lines, licenses, and replacement equipment.

How Management Responded

Department of Innovation and Technology (DoIT) management agreed with all four findings of this report and has committed to continuing to implement the required systems and processes to address them. **Management anticipates implementing action plans by April 2026.** OIIA will follow up to verify the statuses of the recommendations.

3. Purchasing Card Audit – Various Departments **Report No. IA-2024-0223-FN**



Why This Audit Matters

The P-Card program is a key tool for efficient purchasing, but without strong oversight, it can lead to misuse or noncompliance. This audit helps ensure: Proper use of public funds, Effective internal controls, and Improved transparency and accountability

Enhancing these areas strengthens financial stewardship and reduces risk.

What We Found

This audit identified eight (8) findings related to the County's administration of its Purchasing Card (P-Card) program.

1. **The P-Card policy is outdated** and requires significant revision.
2. **The reconciliation process is inefficient** and underutilizes the BOA Works system.
3. **The reconciliation approval process can be improved** to ensure proper review.
4. **P-Card transactions were identified with inadequate support** and missing approvals.
5. Internal controls over sales tax exemption and tracking are weak.
6. **Controls over the use of Blanket Special Request Forms** are insufficient.
7. **Dormant P-Cards are not identified** or canceled in a timely manner.
8. **Controls for P-Card cancellation after employee termination or transfer are inadequate.**

Potential Cost Savings Opportunity

The audit also identified opportunities for potential cost savings by optimizing vendor spending with top P-Card vendors, such as Home Depot, Amazon, Walmart, and Lowe's.

What We Recommended:

The audit of the DeKalb County Purchasing Card (P-Card) program identified systemic internal control weaknesses and policy gaps that increase the risk of financial loss and administrative inefficiency. Based on the draft report, the key recommendations to address these findings are:

- **Comprehensively Revise P-Card Policy:** Update the manual, last revised in 2015, to reflect current general-purpose use and integrate requirements from County-wide Travel and Procurement policies.
- **Maximize Use of Bank of America (BOA) Works:** Transition from manual transaction logs and wet signatures to automated system-based workflows, including electronic signoffs and descriptive business purpose comments directly in the system.
- **Enforce Strict Documentation Standards:** Configure the BOA Works system to prevent transaction approval unless required receipts and Special Request Forms (SRFs) are uploaded.
- **Improve Sales Tax Recovery:** Require specific tax amount entry in the system for every transaction and establish a protocol for cardholders to report and recover sales tax paid in error.
- **Regulate Blanket Special Request Forms:** Establish clear guidance on the use of blanket SRFs, including dollar thresholds, measurable purpose descriptions, and automated alerts when spending approaches approved limits.
- **Implement a Dormancy Policy:** Define criteria for dormant cards (e.g., 12 months of inactivity) and assign responsibility for periodically identifying and canceling these cards to reduce the risk of unnoticed unauthorized use.
- **Strengthen Offboarding Controls:** Integrate P-Card status into the County-wide exit checklist and require the P-Card Administrator to independently verify card status against active lists for all separating or transferring employees.
- **Deliver Role-Specific Refresher Training:** Provide annual, mandatory training for cardholders and approvers that emphasizes compliance, proper system usage, and the legal substitution of electronic signatures for manual ones.

How Management Responded

The Finance Department management agreed with all eight audit findings. They have committed to an action plan that includes updating the P-Card policy, automating reconciliation workflows, and refining tax exemption protocols, with a final implementation timeline of **April 30, 2026**.

4. Audit of Contracts with Third-Party Software Service Providers **Report No. - IA-2024-0200-IT**



Why This Audit Matters

Third-party software service providers play an increasingly critical role in delivering essential County operations. Without strong oversight, the County is exposed to risks, such as security breaches, that compromise sensitive data, and interruptions that disrupt public services. Effective contract management not only ensures compliance with standards, such as NIST SP 800-53, but also protects the County's reputation, data, and ability to serve residents reliably.

What We Found

A review of the audit results identified ten key findings:

1. Third-party contract **policy is unapproved and lacks key vendor oversight provisions.**
2. **Inadequate oversight of third-party Software as a Service (SaaS) provider control.**
3. **Absence of right to audit and access to independent assessment clauses in County agreements.**
4. **No provision for incident response, notification, and remediation in SaaS agreements.**
5. Cross-border and local **legal compliance and legal request handling provisions not defined in SaaS agreements.**
6. **Insufficient contractual clarity on data security, custodianship, and breach responsibilities.**
7. Inadequate **definition of data protection and compliance responsibilities.**
8. **Missing key provisions in SaaS agreements expose the county to data and operational risks.**
9. Absence of **service continuity clause.**
10. **Deficiencies in SaaS agreements related to points of contact responsibilities and subcontractor lists.**

What We Recommended

The audit of DeKalb County's contracts with third-party software service providers identified several critical governance and security gaps. To mitigate these risks, the report outlined the following key recommendations:

- **Finalize Governance Policies:** Officially approve and implement the draft Third-Party Contract Policy, ensuring it includes version control, scheduled biennial reviews, and clear stakeholder roles.
- **Standardize Contract Templates:** Develop a mandatory SaaS contract template for all future agreements and renewals to ensure consistent inclusion of essential security, legal, and operational clauses.
- **Mandate Security Assessments:** Require vendors to submit annual **SOC 2** or equivalent independent assurance reports to verify they are managing County data securely.
- **Enforce Audit Rights:** Ensure all contracts include a "right-to-audit" clause, granting the County the contractual authority to monitor and demand transparency regarding vendor controls.
- **Define Incident Response Protocols:** Explicitly mandate clauses that define security incident types, investigation responsibilities, reporting timelines, and remediation paths.
- **Clarify Data Custodianship:** Establish clear contractual language regarding data encryption (at rest and in transit), litigation holds, and secure data disposal after a contract ends.
- **Establish a Pre-Contract Checklist:** Implement a mandatory checklist within the procurement process to validate the points of contact, subcontractor lists, and risk ownership are addressed before signing.
- **Create a Cloud Risk Register:** For legacy or non-negotiable contracts that cannot be amended, maintain a register to document unmitigated risks and executive-approved compensating controls.

How Management Responded

Department of Innovation and Technology (DoIT) management agreed with all the findings of this report and has committed to continue to implement the required systems and processes to address them. **Management anticipates implementing action plans by the second quarter of 2026.** OIIA will follow up to verify the statuses of the recommendations.

5. Audit of Application Change Management Controls - Report No. IA-2024-0208-IT



Why This Audit Matters

Application Change Management Controls are processes and policies designed to ensure that changes made to software applications are properly planned, tested, and implemented. These controls help prevent errors, minimize disruptions, and ensure that changes do not negatively impact the organization's operations or security. The audit matters because it assesses whether these controls are working effectively. Ensuring strong change management processes is crucial for the County to maintain reliable and secure systems, which in turn helps avoid costly mistakes, data breaches, or service interruptions. This review helps ensure the County's IT systems are managed safely and efficiently.

What We Found

- 1: Change Management Policies and Procedures Need Improvement
- 2: Incomplete Documentation for Change Requests
- 3: Testing, Validation, and Change Management Oversight Need Improvement
- 4: Inadequate Risk and Impact Analysis Before Migration to Production Environment
- 5: Change Approval Process Needs Improvement
- 6: Monitoring of Application Changes Needs Improvement

NOTICE: To ensure compliance with the Georgia Open Records Act (O.C.G.A. § 50-18-70, et seq.) regarding specific protection from disclosure of "vulnerability assessments and security plans, which, if made public, could compromise security against sabotage, criminal, or terroristic acts" sensitive areas of the confidential final report has been redacted.

What We Recommended

We recommended that the Department of Innovation and Technology address the internal control improvement opportunities identified in this report.

How Management Responded

The Department of Innovation and Technology management agreed with the facts of the audit findings and has provided management action plans and timelines for addressing them.

6. Audit of Temporary Personnel Services - Report no. IA-2023-169-HR



Why This Audit Matters

Temporary staffing plays a vital role in maintaining County operations by providing flexibility and filling critical resource gaps. However, if not properly managed, reliance on temporary help can result in budget overruns, compliance concerns, and weakened internal controls.

This audit was designed to ensure that temporary staffing services are procured, managed, and utilized in a transparent, cost-effective manner consistent with County policies and contractual obligations.

What We Found

- 1. Policies and Procedures Need Improvement:**
Documented temporary employee procedures need enhancement to clarify roles and responsibilities across the entire process, from request to reconciliation.
- 2. Background Check Gaps:**
Background check results were accepted with missing or incomplete information for a significant portion of temporary hires, creating potential security and compliance risks.
- 3. Fragmented Oversight and Documentation:**
User departments sometimes bypassed Human Resources with their temporary staffing requests, leading to fragmented oversight and incomplete documentation of the requests themselves.
- 4. Onboarding and Reconciliation Needs Improvement:**
Mandatory onboarding documentation was often missing, making it difficult to verify that training and orientation had occurred.
The monthly verification form process was inadequate, lacking proper submission and reconciliation to track and confirm temporary staff usage.
- 5. Non-Compliance with Change Orders:**
Contract change order requirements were not properly followed when new job classifications were introduced for temporary personnel services.

What We Recommended

We recommended that Human Resources and Merit Department:

- **Enhance Written Procedures:** Update the Temporary Personnel Services (TPS) manual to include a clear policy statement, defined roles for all stakeholders, strict timelines, a glossary of terms, and documented consequences for bypassing the process.
- **Centralize Tracking and Quality Control:** Implement a centralized system (e.g., a database or shared spreadsheet) to log and track all TPS requests. Assign designated HR staff to perform quality control checks on submitted forms.
- **Reinforce Mandatory HR Routing:** Conduct refresher training and issue formal communications to all departments and vendors explicitly prohibiting direct vendor-to-department engagements without HR approval.
- **Enforce Billing Reconciliation:** Develop a formal tracking process for the submission of Monthly Verification Forms. Provide the Chief Operating Officer (COO) with a regular list of departments failing to adhere to MVF requirements.
- **Mandate Change Orders for New Roles:** Establish a formal policy that strictly prohibits the assignment of temporary personnel to unlisted job classifications without a fully executed, pre-approved change order that includes mutually agreed-upon billing rates.

How Management Responded

Human Resources Management agreed with all the audit findings. They acknowledge that HR historically functioned as a pass-through entity without the authority to enforce departmental compliance. To address the issues, HR has committed to taking the lead role in managing the TPS process. They plan to draft and implement new centralized tracking systems, updated Standard Operating Procedures, strict vendor communication protocols, and escalation procedures. The complete rollout of these corrective action plans, including training and the first compliance reviews, is estimated to be completed by the end of **October 2025**.

INTERNAL QUALITY CONTROL AND ASSURANCE

Professional standards require internal quality control monitoring procedures to assess our compliance with professional standards and internal policies and procedures. The OIIA's internal quality control and assurance program is robust and includes continuous supervision and internal reviews of audit work to ensure accuracy and compliance with standards and internal policies and procedures. Quality control assurance reviews are performed for each audit completed. In addition, the OIIA's internal assessment procedures confirmed that each member of the staff met the continuing education requirements as outlined by government auditing standards.

In accordance with Generally Accepted Government Auditing Standards (GAGAS), an **independent peer review of OIIA's quality control system was completed in 2025** by the Association of Local Government Auditors (ALGA). **The OIIA received a "Pass", which is the highest assessment rating possible.**



Certificate of Compliance issued by the Association of Local Government Auditors



NON-AUDIT ACTIVITIES

Coordination with External Auditors: 2024 Annual Comprehensive Financial Report

During 2025, the OIIA coordinated and monitored the external auditing services performed by Mauldin and Jenkins, LLC (M&J) under their contract. M&J provided an independent audit of the DeKalb County, Georgia, financial statements and DeKalb County, Georgia, Single Audit Reports for the year ended December 31, 2024. The OIIA verified that the County complied with submission deadlines.

BOC Requested Contract Reviews



During 2025 The OIIA reviewed fifty-eight (58) contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of **\$696,326,240.36**. The contract reviews involved included, but were not limited to, the following procurement activities:

- Low Bids (LBs).
- Request for Proposals (RFPs).
- Renewals to existing contracts.
- Change orders to existing contracts.

\$9,208,357.40 in Taxpayer Savings Identified

58 contracts reviewed | \$696,326,240.36 initial value

The Board of Commissioners approved the reduced contract values.

INTERESTING FACTS

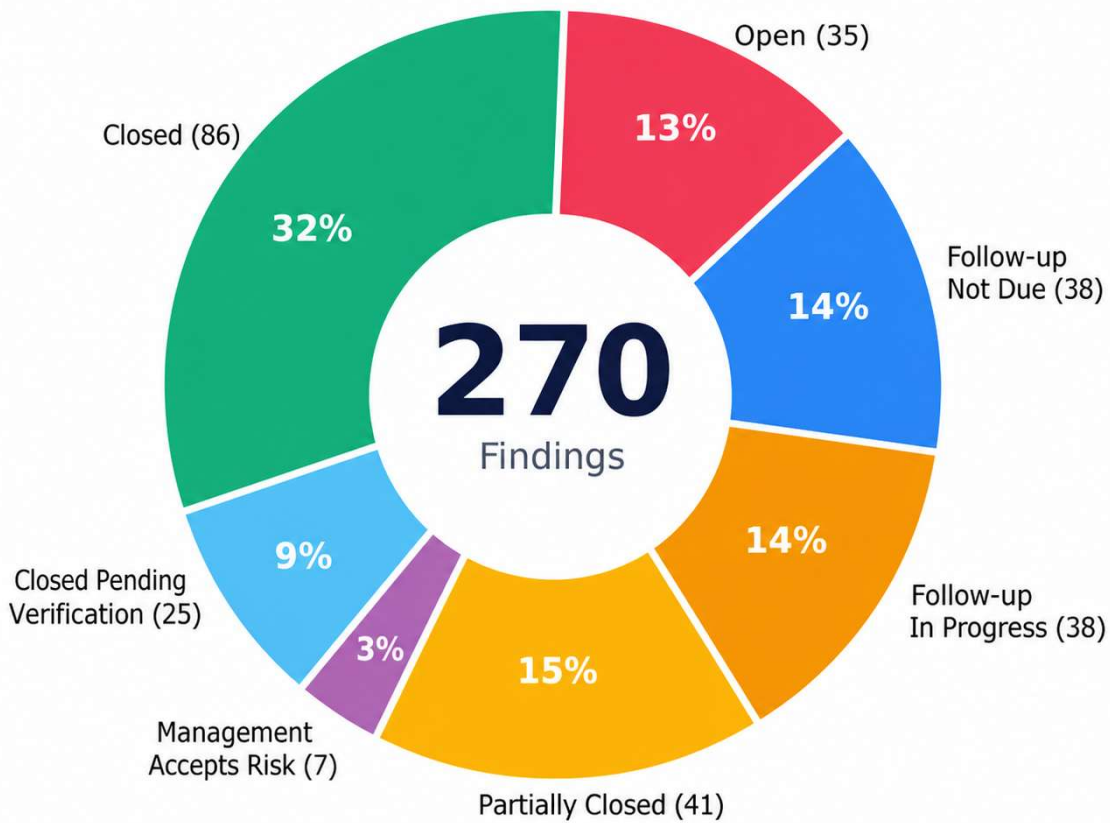
The 2025 contract value reduction of **\$9,208,357.40** was approximately four times the 2025 operating budget of the OIIA.

AUDIT FOLLOW-UP ACTIVITIES

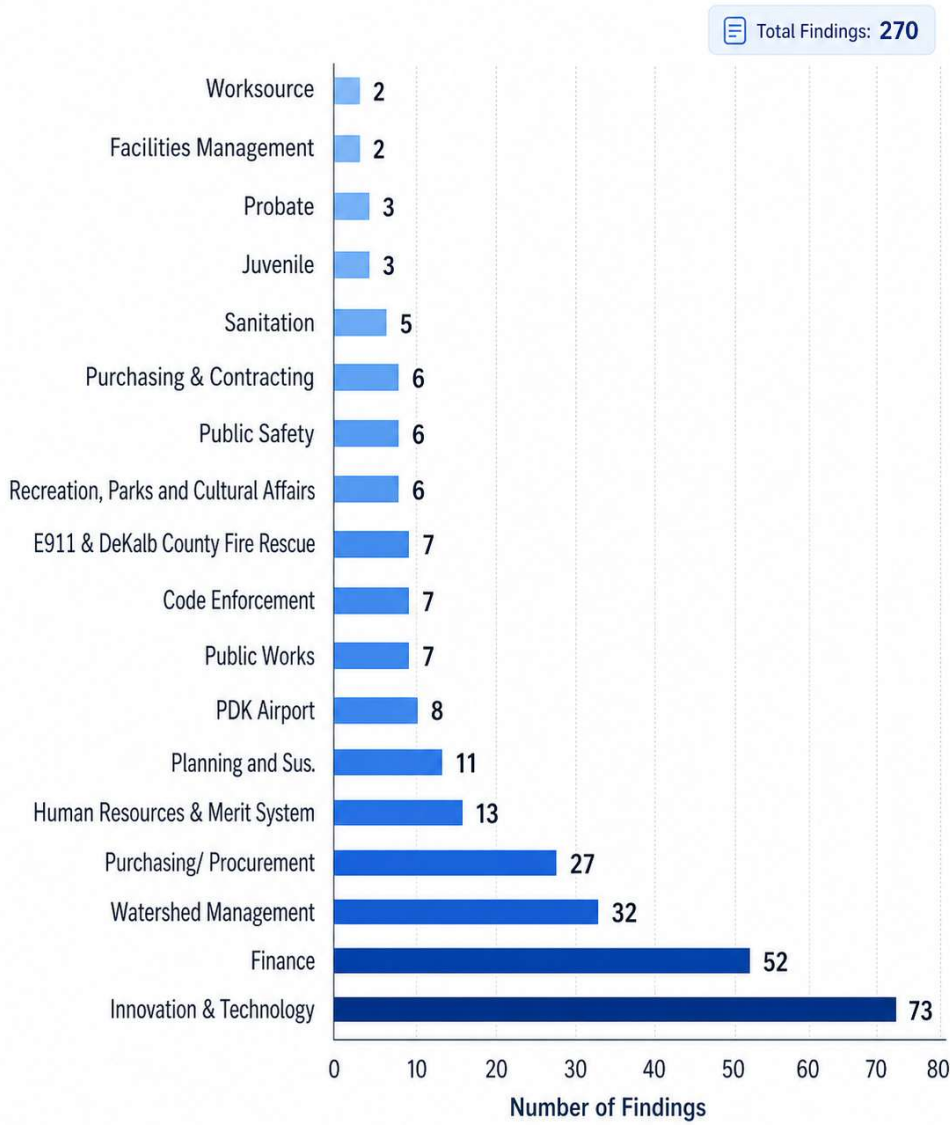
Status of Management Action Plans

As required by Section 10A of the DeKalb County Code of Ordinances, the OIIA reviews corrective actions taken by management. A total of 47 audit reports with 270 findings have been tracked from December 2017 through March 2026.

Overall Corrective Action Status (2017-2025)



Findings by Entity



A detailed listing of OIIA's Audit Report Findings and the status of corrective actions is outlined in [Appendix I](#).

APPENDIX

APPENDIX I – Status of Management Corrective Actions to Address Findings OIIA Audits Issued Between December 2017 and April, 2026

Code	Meaning	Count
O	Open	35
FND	Follow-up Not Due	38
FIP	Follow-up In Progress	38
PC	Partially Closed	41
MA	Management Accepts Risk	7
CPV	Closed Pending Verification	25
C	Closed	86
	TOTAL	270

Audit Report No.	Audit Report Title	Finding	Entity	Date Issued	# Follow-Ups	Status
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 1: Lack of a Common Leadership Structure	Watershed Management	12/15/2017	1	MA
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 2: Reliance on Temporary Employees and Internal Promotion	Watershed Management	12/15/2017	1	C
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 3: Insufficient Knowledge Retention	Watershed Management	12/15/2017	1	C
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 4: Inefficiencies and Risks of Paper-based and Manual Processes	Watershed Management	12/15/2017	1	C
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 5: Limited Customer Service Focus	Watershed Management	12/15/2017	1	MA
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 6: Lack of Optimization of Information Systems	Watershed Management	12/15/2017	1	PC
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 7: Overreliance on Third Party Contractor	Watershed Management	12/15/2017	1	C
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 8: Limited Staffing Capacity	Watershed Management	12/15/2017	1	C
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 9: Aging Meters	Watershed Management	12/15/2017	1	PC
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 10: Lack of Route Optimization	Watershed Management	12/15/2017	1	C
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 11: Minimal Use of AutoRead System Reports	Watershed Management	12/15/2017	1	C
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 12: AMI/AMR Technology Capability	Watershed Management	12/15/2017	1	PC
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 13: Frequent Malfunction with Handheld Technology	Watershed Management	12/15/2017	1	C
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 14: Inconsistent Ability to Effectively Read Meters	Watershed Management	12/15/2017	1	C
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 15: High Volume of Exceptions	Watershed Management	12/15/2017	1	C

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N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 16: Errors from Manual Meter Reading Processes	Watershed Management	12/15/2017	1	C
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 17: Limited Controls in Bill Estimation/Correction Procedures	Watershed Management	12/15/2017	1	PC
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 18: Insufficient Processing of Routine Exception Process	Watershed Management	12/15/2017	1	C
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 19: Complexity from Use of Multiple and Aging Information Systems	Watershed Management	12/15/2017	1	PC
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 20: Limited Management Capacity	Watershed Management	12/15/2017	1	C
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 21: Work Processes	Watershed Management	12/15/2017	1	PC
N/A	KPMG DeKalb County Water and Billing Audit Report	Finding 22: Reduced Data Quality	Watershed Management	12/15/2017	1	C
2017-008-PC	Procurement Policy Review	Finding 1: Several key procurement areas are not included or needs improvement in the purchasing policy	Purchasing/Procurement	01/12/2018	2	O
2017-006-PC	Emergency Contracting	Finding 1: Use of emergency purchases as an alternative for lack of planning and risk management	Purchasing/Procurement	02/21/2018	1	O
2017-006-PC	Emergency Contracting	Finding 2: Emergency purchases were not ratified by the Board of Commissioners (BOC)	Purchasing/Procurement	02/21/2018	1	O
2017-006-PC	Emergency Contracting	Finding 3: Improvement in the approval process of the non-competitive purchase request form	Purchasing/Procurement	02/21/2018	1	C
2017-006-PC	Emergency Contracting	Finding 4: Lack of accurate reporting of emergency purchases	Purchasing/Procurement	02/21/2018	1	C
2017-006-PC	Emergency Contracting	Finding 5: Lack of compensating controls when segregation of duties are inadequate	Purchasing/Procurement	02/21/2018	1	O
2017-006-PC	Emergency Contracting	Finding 6: Ineffective procedures to communicate contract information prior to expiration	Purchasing/Procurement	02/21/2018	1	O
2017-006-PC	Emergency Contracting	Finding 7: Inconsistency between the policy and procedures manual	Purchasing/Procurement	02/21/2018	1	O
2017-005-PC	Sole Source Contracting Process	Finding 1: Insufficient maintenance of documentation for sole source vendor request	Purchasing/Procurement	03/21/2018	1	O
2017-005-PC	Sole Source Contracting Process	Finding 2: Incomplete sole source vendor request application	Purchasing/Procurement	03/21/2018	1	PC
2017-005-PC	Sole Source Contracting Process	Finding 3: Inadequate evidence to validate sole source vendor's status	Purchasing/Procurement	03/21/2018	1	C
2017-005-PC	Sole Source Contracting Process	Finding 4: Insufficient evidence of approval process of sole source requests	Purchasing/Procurement	03/21/2018	1	C
2017-005-PC	Sole Source Contracting Process	Finding 5: Inadequate evidence of board approval on sole source requests over \$100,000 and change orders	Purchasing/Procurement	03/21/2018	1	C
2017-007-PC	Informal and Formal Procurements	Finding 1: Inadequate quotes	Purchasing/Procurement	04/23/2018	1	C

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2017-007-PC	Informal and Formal Procurements	Finding 2: Inconsistent policies and procedures	Purchasing/ Procurement	04/23/2018	1	O
2017-007-PC	Informal and Formal Procurements	Finding 3: Inappropriate application of exemptions and vendor performance on expired contracts	Purchasing/ Procurement	04/23/2018	1	C
2017-004-PC	Low Bid Procurement Process	Finding 1: Insufficient documentation to verify performance of key ITB activities/compliance with policies and procedures	Purchasing/ Procurement	05/11/2018	1	PC
2017-004-PC	Low Bid Procurement Process	Finding 2: The user department role and responsibilities in the bid evaluation process needs to be clarified	Purchasing/ Procurement	05/11/2018	1	PC
2017-018-FM	Audit of Animal Shelter Post Contract Completion	Finding 1: Notice to proceed letter not prepared	Facilities Management	06/25/2018	1	C
2017-018-FM	Audit of Animal Shelter Post Contract Completion	Finding 2: Final inspection report not available in file	Facilities Management	06/25/2018	1	C
2017-011-RPCA	Audit of Cash Handling Procedures for Recreation, Parks and Cultural Affairs	Finding 1: Insufficient Documentation and Controls to Accurately Account for all Revenue Collected	Recreation, Parks and Cultural Affairs	10/12/2018	2	C
2017-011-RPCA	Audit of Cash Handling Procedures for Recreation, Parks and Cultural Affairs	Finding 2: Inadequate Security/Safeguarding of Cash Collected	Recreation, Parks and Cultural Affairs	10/12/2018	2	C
2017-011-RPCA	Audit of Cash Handling Procedures for Recreation, Parks and Cultural Affairs	Finding 3: Discrepancies and Inadequacies in Documentation Showing Transfer of Custody of Revenue Collected	Recreation, Parks and Cultural Affairs	10/12/2018	2	C
2017-011-RPCA	Audit of Cash Handling Procedures for Recreation, Parks and Cultural Affairs	Finding 4: All Revenue is not Deposited within 24 hours of Receipt and Aquatics Revenue is not Deposited Daily	Recreation, Parks and Cultural Affairs	10/12/2018	2	C
2017-011-RPCA	Audit of Cash Handling Procedures for Recreation, Parks and Cultural Affairs	Finding 5: Lack of Segregation of Duties	Recreation, Parks and Cultural Affairs	10/12/2018	2	CPV
2017-011-RPCA	Audit of Cash Handling Procedures for Recreation, Parks and Cultural Affairs	Finding 6: Inadequate Management Oversight/Monitoring	Recreation, Parks and Cultural Affairs	10/12/2018	2	C
2017-013-UCO	Audit of Finance - Utility Customer Operations Temporary Personnel Services Contracts	Finding 1: Low Retention Rate Among Temporary Hires	Finance	10/19/2018	1	CPV
2017-013-UCO	Audit of Finance - Utility Customer Operations Temporary Personnel Services Contracts	Finding 2: Vendor Not Compliant with Requirement 17	Finance	10/19/2018	1	CPV
2017-013-UCO	Audit of Finance - Utility Customer Operations Temporary Personnel Services Contracts	Finding 3: Vendor Not Compliant with Requirement 18 & 19	Finance	10/19/2018	1	CPV
2017-013-WMCS	Audit of Temporary Personnel Services Contract	Finding 1: Vendor Not Compliant with Requirements 17 & 18 of Contract	Watershed Management	11/01/2018	1	CPV
2017-012-SAN	Audit of Other Professional Services	Finding 1: Lack of Written Standard Operating Procedures	Sanitation	11/20/2018	1	CPV
2017-012-SAN	Audit of Other Professional Services	Finding 2: Noncompliance with the County Procurement Policy	Sanitation	11/20/2018	1	CPV

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2017-012-SAN	Audit of Other Professional Services	Finding 3: Inadequate Segregation of Duties within the Sanitation's Purchasing Cycle	Sanitation	11/20/2018	1	CPV
2017-012-SAN	Audit of Other Professional Services	Finding 4: Insufficient Documentation to Support Goods and Services Received	Sanitation	11/20/2018	1	CPV
2017-012-SAN	Audit of Other Professional Services	Finding 5: Classifying Expenditures Incorrectly as Ops	Sanitation	11/20/2018	1	CPV
2018-010-WM	Audit of Sewer Cleaning Contracts 971933, 971934, and 971935	Finding 1: Contract Award Procedures	Watershed Management	01/23/2019	1	CPV
2018-010-WM	Audit of Sewer Cleaning Contracts 971933, 971934, and 971935	Finding 2: Contract Administration Procedures	Watershed Management	01/23/2019	1	CPV
2018-007-IT	Audit of Data Center Physical Security	Finding 1: Confidential	Innovation & Technology	08/13/2019	3	MA
2018-007-IT	Audit of Data Center Physical Security	Finding 2: Confidential	Innovation & Technology	08/13/2019	1	CPV
2018-007-IT	Audit of Data Center Physical Security	Finding 3: Non-enforcement of Data Center Site Inspection	Innovation & Technology	08/13/2019	2	C
2018-007-IT	Audit of Data Center Physical Security	Finding 4: Confidential	Innovation & Technology	08/13/2019	1	CPV
2018-007-IT	Audit of Data Center Physical Security	Finding 5: Confidential	Innovation & Technology	08/13/2019	1	CPV
2018-007-IT	Audit of Data Center Physical Security	Finding 6: Confidential	Innovation & Technology	08/13/2019	1	CPV
2018-007-IT	Audit of Data Center Physical Security	Finding 7: Confidential	Innovation & Technology	08/13/2019	3	MA
2018-007-IT	Audit of Data Center Physical Security	Finding 8: Confidential	Innovation & Technology	08/13/2019	1	CPV
2018-007-IT	Audit of Data Center Physical Security	Finding 9: Access Management (badge administration) Needs Improvement	Innovation & Technology	08/13/2019	2	C
2018-007-IT	Audit of Data Center Physical Security	Finding 10: Confidential	Innovation & Technology	08/13/2019	1	CPV
2018-007-IT	Audit of Data Center Physical Security	Finding 11: Confidential	Innovation & Technology	08/13/2019	1	CPV
2018-007-IT	Audit of Data Center Physical Security	Finding 12: Confidential	Innovation & Technology	08/13/2019	1	CPV
2018-007-IT	Audit of Data Center Physical Security	Finding 13: Disaster Recovery Plan for Vital Support Systems Within the Data Center Needs Improvement	Innovation & Technology	08/13/2019	2	C
2018-007-IT	Audit of Data Center Physical Security	Finding 14: Confidential	Innovation & Technology	08/13/2019	1	CPV
2018-007-IT	Audit of Data Center Physical Security	Finding 15: The Data Backup Software Needs Upgrade	Innovation & Technology	08/13/2019	2	C
2018-007-IT	Audit of Data Center Physical Security	Finding 16: Security Awareness Training Needs Improvement	Innovation & Technology	08/13/2019	2	C
2018-007-IT	Audit of Data Center Physical Security	Finding 17: Confidential	Innovation & Technology	08/13/2019	1	CPV
2017-020-PC	Local Small Business Enterprise (LSBE) Program	Finding 1: Lack Of Formal Operating Procedures	Purchasing/ Procurement	02/27/2020	2	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	Finding 2: Insufficient Monitoring/Oversight Of LSBE Program Services	Purchasing/ Procurement	02/27/2020	2	PC

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2017-020-PC	Local Small Business Enterprise (LSBE) Program	Finding 3: Program Administration Reporting Requirements Not Fulfilled	Purchasing/Procurement	02/27/2020	2	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	Finding 4: LSBE Applications Certified/Recertified Without Required Documentation	Purchasing/Procurement	02/27/2020	2	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	Finding 5: Nonconformity With LSBE Graduation Requirements	Purchasing/Procurement	02/27/2020	2	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	Finding 6: Lack Of Documentation To Support Consistent Contract Compliance	Purchasing/Procurement	02/27/2020	2	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	Finding 7: No Evidence To Demonstrate Enforcement Of Mentor-Protégé Initiative	Purchasing/Procurement	02/27/2020	2	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	Finding 8: All Users Granted Administrator Rights To DeKalb Links Software - Confidential	Purchasing/Procurement	02/27/2020	2	CPV
2017-020-PC	Local Small Business Enterprise (LSBE) Program	Finding 9: Incomplete Vendor Profile Information In DeKalb Links Software	Purchasing/Procurement	02/27/2020	2	PC
2018-003-PSAE	Audit of Animal Enforcement	Finding 1: Standard Operating Procedures Were Not Current	Public Safety	07/08/2020	1	C
2018-003-PSAE	Audit of Animal Enforcement	Finding 2: Training Procedures for Animal Control Officers Need Improvement	Public Safety	07/08/2020	1	C
2018-003-PSAE	Audit of Animal Enforcement	Finding 3: Some Officers Have Not Completed Training for Chemical Immobilization	Public Safety	07/08/2020	1	C
2018-003-PSAE	Audit of Animal Enforcement	Finding 4: Records Are Not Maintained For Dangerous Animal Registration	Public Safety	07/08/2020	1	C
2018-003-PSAE	Audit of Animal Enforcement	Finding 5: PetPoint System Was Not Always Updated With The Court Dispositions For Animal Incidents	Public Safety	07/08/2020	1	C
2017-019-WSD	Audit of WorkSource DeKalb - Adult and Dislocated Program Grants	Finding 1: Participants Received Training Services That Did Not Meet Eligibility Requirements' Criteria	Worksource	09/09/2020	1	C
2017-019-WSD	Audit of WorkSource DeKalb - Adult and Dislocated Program Grants	Finding 2: Maintenance of Program Participant Files Need Improvement	Worksource	09/09/2020	1	C
2018-006-HRMS	HRMS Dept. Audit of Employee File Management Process	Finding 1: Employee file management and maintenance procedures need improvement	Human Resources & Merit System	09/24/2020	1	C
2018-006-HRMS	HRMS Dept. Audit of Employee File Management Process	Finding 2: Employee File and Maintenance Training not Performed	Human Resources & Merit System	09/24/2020	3	C
2017-009-HRMS	Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit	Finding 1: Positions Were Not Classified Consistently with Criteria Provided	Human Resources & Merit System	10/08/2020	1	C
2017-009-HRMS	Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit	Finding 2: Annual Drug and Alcohol Testing Documentation Was Not Maintained	Human Resources & Merit System	10/08/2020	1	C
2017-009-HRMS	Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit	Finding 3: Drug and Alcohol Testing Was Not Completed for Some Safety-Sensitive Employees	Human Resources & Merit System	10/08/2020	1	C

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2017-009-HRMS	Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit	Finding 4: Key Requirements Were Not Completed for Safety-Sensitive Employees Who Tested Positive for Drugs or Alcohol	Human Resources & Merit System	10/08/2020	1	C
2017-009-HRMS	Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit	Finding 5: Medical Certifications Were Not Renewed Timely	Human Resources & Merit System	10/08/2020	2	C
2017-009-HRMS	Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit	Finding 6: Applicants Who Did Not Pass the Pre-employment Drug and Alcohol Testing were Hired for Safety-Sensitive Positions	Human Resources & Merit System	10/08/2020	1	C
2018-011-FN	Finance Dept. Off-Cycle Payroll Online Manual Checks	Finding 1: Payroll Policy Manual (PPM) Needs Improvement	Finance	01/28/2021	2	C
2018-011-FN	Finance Dept. Off-Cycle Payroll Online Manual Checks	Finding 2: OCP Transactions Not Compliant with PPM	Finance	01/28/2021	2	C
2019-008-PS	Fleet Management Division SPLOST Vehicles Audit	Finding 1: Purchases Made Using SPLOST Funds Without BOC Approval	Public Safety	03/03/2021	1	PC
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	Finding 1: Data and Information in Reports Provided Could Not Be Validated	Finance	06/23/2021	2	FIP
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	Finding 2: Missing Monitoring Controls	Finance	06/23/2021	2	FIP
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	Finding 3: Supplier Master File Management and Maintenance Needs Improvements	Finance	06/23/2021	2	FIP
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	Finding 4: Non-compliance With County's Conflict Of Interest Ordinance	Finance	06/23/2021	2	FIP
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	Finding 5: Some Invoice Payment Processing Procedures Not Centrally Located	Finance	06/23/2021	2	FIP
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	Finding 6: Invoices On Hold (IOH) Are Not Resolved Timely	Finance	06/23/2021	2	FIP
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	Finding 7: Invoices Processed Prior To An Approved Purchase Order	Finance	06/23/2021	2	FIP
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	Finding 8: UDs Not Always Compliant With Standard Operating Procedures	Finance	06/23/2021	2	FIP
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	Finding 9: Access Controls For AP Module Need Improvement	Finance	06/23/2021	2	FIP

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2019-009-IT	Audit of the Management of Personally Identifiable Information	Finding 1: The County Has Not Designated a Process Owner to Manage PII	Innovation & Technology	08/24/2021	1	C
2019-009-IT	Audit of the Management of Personally Identifiable Information	Finding 2: Confidential	Innovation & Technology	08/24/2021	3	C
2019-009-IT	Audit of the Management of Personally Identifiable Information	Finding 3: Confidential	Innovation & Technology	08/24/2021	3	C
2019-009-IT	Audit of the Management of Personally Identifiable Information	Finding 4: The County Did Not Have an Incident Response Process in Place for PII	Innovation & Technology	08/24/2021	1	C
2019-009-IT	Audit of the Management of Personally Identifiable Information	Finding 5: There Were No Guidelines in Place for Managing PII With Third-Party Service Providers	Innovation & Technology	08/24/2021	1	C
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	Finding 1: FM Administration and Application Security Controls Were Not Utilized	Public Works	08/24/2021	3	C
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	Finding 2: Current Application Support for the FM Application is Limited	Public Works	08/24/2021	1	MA
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	Finding 3: Unauthorized Personal Fuel Code Use	Public Works	08/24/2021	1	C
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	Finding 4: Limited Monitoring Controls in Place to Manage Fuel Usage	Public Works	08/24/2021	1	MA
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	Finding 5: Confidential	Public Works	08/24/2021	1	MA
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	Finding 6: Limited Controls In Place to Manage Fuel Keys	Public Works	08/24/2021	2	C
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	Finding 7: Vehicles Fueled Without Recording Odometer Reading	Public Works	08/24/2021	2	C
2019-010-CE	Code Enforcement Administration Audit	Finding 1: Standard Operating Procedures and Administrative Procedures Have Not Been Updated.	Code Enforcement	03/11/2022	2	PC
2019-010-CE	Code Enforcement Administration Audit	Finding 2: Performance Measures for Complaint Case Activities Need to Be Established and Implemented.	Code Enforcement	03/11/2022	2	PC
2019-010-CE	Code Enforcement Administration Audit	Finding 3: Priority Levels Assigned to Cases Did Not Align with Standard Operating Procedures.	Code Enforcement	03/11/2022	2	O
2019-010-CE	Code Enforcement Administration Audit	Finding 4: Inspections Were Not Performed Within the Required Timelines.	Code Enforcement	03/11/2022	2	O
2019-010-CE	Code Enforcement Administration Audit	Finding 5: Documentation to Support Field Investigations Was Missing from The Hansen Application Files.	Code Enforcement	03/11/2022	2	PC
2019-010-CE	Code Enforcement Administration Audit	Finding 6: Systems and processes for sharing case data between the Courts and Code Compliance Administration Need Improvement.	Code Enforcement	03/14/2022	2	PC

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2019-010-CE	Code Enforcement Administration Audit	Finding 7: Website Access and Accuracy for Code Compliance Administration Needs Improvement	Code Enforcement	03/14/2022	2	PC
2019-013-PS	Alcohol Privilege License Audit	Finding 1: Written Policies And Procedures Not Consistent With Current Ordinances And Practices	Planning and Sus.	04/29/2022	2	O
2019-013-PS	Alcohol Privilege License Audit	Finding 2: Licenses Issued and Renewed Without Required Documentation	Planning and Sus.	04/29/2022	2	PC
IA-2020-005-IT	Oracle Information Technology General Controls Audit	Finding 1: Unauthorized Oracle Application Access by Newly Hired and Transferred Employees	Innovation & Technology	09/13/2022	1	C
IA-2020-005-IT	Oracle Information Technology General Controls Audit	Finding 2: Untimely Deactivation of Terminated Employee Access on the Oracle Application	Innovation & Technology	09/13/2022	1	C
IA-2020-005-IT	Oracle Information Technology General Controls Audit	Finding 3: Untimely Deactivation of Former Employees' Access to the Oracle Operating System	Innovation & Technology	09/13/2022	1	C
IA-2020-005-IT	Oracle Information Technology General Controls Audit	Finding 4: Confidential	Innovation & Technology	09/13/2022	2	C
IA-2020-005-IT	Oracle Information Technology General Controls Audit	Finding 5: The Oracle Database User Authentication Procedure Does Not Comply With the DoIT	Innovation & Technology	09/13/2022	1	C
IA-2020-005-IT	Oracle Information Technology General Controls Audit	Finding 6: Oracle Application User Access Review Procedures Need Improvement	Innovation & Technology	09/13/2022	1	C
IA-2020-005-IT	Oracle Information Technology General Controls Audit	Finding 7: Confidential	Innovation & Technology	09/13/2022	2	C
IA-2020-005-IT	Oracle Information Technology General Controls Audit	Finding 8: Untimely Review and Deactivation of Dormant Oracle Database User Accounts	Innovation & Technology	09/13/2022	1	C
IA-2020-005-IT	Oracle Information Technology General Controls Audit	Finding 9: Confidential	Innovation & Technology	09/13/2022	2	C
IA-2020-005-IT	Oracle Information Technology General Controls Audit	Finding 10: Confidential	Innovation & Technology	09/13/2022	4	C
IA-2022-076-IT	Audit of Juvenile Court's Termination and Transfer of Employees	Finding 1: Untimely Deactivation of System Access of Terminated and Transferred Employees on JCAT and CPRS Applications.	Juvenile	12/30/2022	2	C
IA-2022-076-IT	Audit of Juvenile Court's Termination and Transfer of Employees	Finding 2: Non-Performance of Periodic Reviews of User System Access.	Juvenile	12/30/2022	1	C
IA-2022-076-IT	Audit of Juvenile Court's Termination and Transfer of Employees	Finding 3: Untimely Deactivation of Network Access for Terminated Employees.	Juvenile	12/30/2022	1	C
IA-2022-077-IT	Audit of Probate Court's Termination and Transfer of Employees	Finding 1: Untimely Deactivation of System Access of Terminated and Transferred Employees on Odyssey, Eagle, and eFileGA Applications.	Probate	12/30/2022	1	C
IA-2022-077-IT	Audit of Probate Court's Termination and Transfer of Employees	Finding 2: Non-Performance of Periodic Reviews of User System Access.	Probate	12/30/2022	1	C

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IA-2022-077-IT	Audit of Probate Court's Termination and Transfer of Employees	Finding 3: Untimely Deactivation of Network Access for Terminated Employees.	Probate	12/30/2022	1	C
IA-2021-015-IT	Audit of Information Technology General Control for Hansen	Finding 1: The Application's Password Configuration Does Not Align With The County's Password Policy	Planning and Sus.	01/25/2023	2	C
IA-2021-015-IT	Audit of Information Technology General Control for Hansen	Finding 2: Existence Of Dormant User Accounts On The Hansen Application	Planning and Sus.	01/25/2023	2	C
IA-2021-015-IT	Audit of Information Technology General Control for Hansen	Finding 3: Unauthorized Hansen Access By New Users	Planning and Sus.	01/25/2023	2	C
IA-2021-015-IT	Audit of Information Technology General Control for Hansen	Finding 4: Users and Roles' Privilege Assignment Needs Review	Planning and Sus.	01/25/2023	2	C
IA-2021-015-IT	Audit of Information Technology General Control for Hansen	Finding 5: Superuser Use Roles' Assignment To User Accounts Needs Review	Planning and Sus.	01/25/2023	2	C
IA-2021-015-IT	Audit of Information Technology General Control for Hansen	Finding 6: Hansen Audit Logs' Use Needs Optimization	Planning and Sus.	01/25/2023	2	MA
IA-2021-015-IT	Audit of Information Technology General Control for Hansen	Finding 7: Hansen Incident Tickets Not Resolved Timely	Planning and Sus.	01/25/2023	2	C
IA-2021-015-IT	Audit of Information Technology General Control for Hansen	Finding 8: Contract Management Processes Need Improvement	Planning and Sus.	01/25/2023	4	C
IA-2021-015-IT	Audit of Information Technology General Control for Hansen	Finding 9: The Hansen Application Patch Management Needs Improvement	Planning and Sus.	01/25/2023	2	C
IA-2021-007-IT	Audit of Termination and Transfer of Employees Process	Finding 1: County Policies and Procedures Governing the Employee Termination and Transfer Process Need Improvement	Innovation & Technology	05/30/2023	2	PC
IA-2021-007-IT	Audit of Termination and Transfer of Employees Process	Finding 2: Untimely Deactivation of Application User Accounts After Employees are Terminating or Transferred	Innovation & Technology	05/30/2023	2	PC
IA-2021-007-IT	Audit of Termination and Transfer of Employees Process	Finding 3: Untimely Deactivation of Network Access for Terminated Employees	Innovation & Technology	05/30/2023	2	PC
IA-2021-007-IT	Audit of Termination and Transfer of Employees Process	Finding 4: Untimely Deactivation of Access from Email Distribution and Security Groups for Transferred Employees	Innovation & Technology	05/30/2023	2	PC
IA-2021-007-IT	Audit of Termination and Transfer of Employees Process	Finding 5: Periodic Reviews of Application User Account Access Were Not Performed	Innovation & Technology	05/30/2023	2	PC
IA-2021-018-FN	Audit of the DeKalb County Payroll Processes	Finding 1: FLSA Exempt Employees Inappropriately Received Overtime (OT) Payments.	Finance	06/22/2023	2	C
IA-2021-018-FN	Audit of the DeKalb County Payroll Processes	Finding 2: Terminated Employees Owe Retention Incentive Bonuses.	Finance	06/22/2023	2	C
IA-2021-018-FN	Audit of the DeKalb County Payroll Processes	Finding 3: COVID Incentive Pay Was Incorrectly Calculated.	Finance	06/22/2023	1	C

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IA-2021-018-FN	Audit of the DeKalb County Payroll Processes	Finding 4: User Departments Not Always Compliant with Standard Operating Procedures.	Finance	06/22/2023	2	C
IA-2020-003-FN	Purchasing Card Audit	Finding 1: P-Card Policies and Procedures Need to be Strengthened	Finance	06/30/2023	1	O
IA-2020-003-FN	Purchasing Card Audit	Finding 2: P-Card Purchases Were Not in Compliance with County P-Card Policies	Finance	06/30/2023	1	C
IA-2020-003-FN	Purchasing Card Audit	Finding 3: Monthly P-Card Reconciliation Practices Were Not in Compliance with County P-Card Policies and Procedures	Finance	06/30/2023	1	CPV
IA-2020-003-FN	Purchasing Card Audit	Finding 4: P-Card Administration Documents are not Adequately Stored and Backed up.	Finance	06/30/2023	1	C
IA-2020-003-FN	Purchasing Card Audit	Finding 5: The P-Card Administrator Can Obtain an Unauthorized P-Card Without Anyone's Knowledge.	Finance	06/30/2023	1	PC
IA-2020-003-FN	Purchasing Card Audit	Finding 6: P-Cards for Some Terminated Cardholders Not Canceled in a Timely Manner	Finance	06/30/2023	1	CPV
IA-2022-081-FN	Audit of Wire Transfer Processes	Finding 1: Unauthorized User Department (UD) Employees "Initiated" and "Approved" Manual Wire Transfers Payments.	Finance	08/23/2023	1	PC
IA-2022-081-FN	Audit of Wire Transfer Processes	Finding 2: Some Manual Wire Transfer Payments, Requested by UDs, Were Not Supported with Documented Evidence of Authorization.	Finance	08/23/2023	1	PC
IA-2022-081-FN	Audit of Wire Transfer Processes	Finding 3: Some Preauthorized Debit Wire Transfers Were Not Supported with Evidence of Senior Management Authorization Permitting Vendors to Initiate Payments from County Bank Accounts.	Finance	08/23/2023	1	PC
IA-2022-081-FN	Audit of Wire Transfer Processes	Finding 4: No Evidence Senior Management Authorized the Opening of Some of the County Bank Accounts Used to Make Wire Transfers Payments.	Finance	08/23/2023	1	PC
IA-2022-081-FN	Audit of Wire Transfer Processes	Finding 5: Treasury Management Monitoring Controls Were Not in Place for Wire Transfers Activities.	Finance	08/23/2023	1	PC
IA-2022-081-FN	Audit of Wire Transfer Processes	Finding 6: Operating Policies and Procedures Are Not Current or Complete and Need to be Updated.	Finance	08/23/2023	1	PC
IA-2022-080-FN	Audit of Revenue Collections and Deposits Processes	Finding 1: Current Written Policies and Procedures Need to Be Strengthened.	Finance	08/25/2023	1	FIP
IA-2022-080-FN	Audit of Revenue Collections and Deposits Processes	Finding 2: Segregation of Conflicting Duties in the Revenue Collection and Deposit Processes Needs to Be Strengthened.	Finance	08/25/2023	1	FIP
IA-2022-080-FN	Audit of Revenue Collections and Deposits Processes	Finding 3: The Safeguarding of Revenue Needs to Be Strengthened.	Finance	08/25/2023	1	FIP

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IA-2022-080-FN	Audit of Revenue Collections and Deposits Processes	Finding 4: Controls for Change of Custody of Revenue Needs to Be Strengthened.	Finance	08/25/2023	1	FIP
IA-2022-120-IT	Audit of Cybersecurity Governance	Finding 1: Confidential	Innovation & Technology	07/05/2024	2	O
IA-2022-120-IT	Audit of Cybersecurity Governance	Finding 2: Confidential	Innovation & Technology	07/05/2024	2	O
IA-2022-120-IT	Audit of Cybersecurity Governance	Finding 3: Confidential	Innovation & Technology	07/05/2024	2	O
IA-2022-120-IT	Audit of Cybersecurity Governance	Finding 4: Confidential	Innovation & Technology	07/05/2024	2	O
IA-2022-120-IT	Audit of Cybersecurity Governance	Finding 5: Confidential	Innovation & Technology	07/05/2024	2	O
IA-2022-120-IT	Audit of Cybersecurity Governance	Finding 6: Confidential	Innovation & Technology	07/05/2024	2	O
IA-2022-120-IT	Audit of Cybersecurity Governance	Finding 7: Confidential	Innovation & Technology	07/05/2024	2	PC
IA-2022-120-IT	Audit of Cybersecurity Governance	Finding 8: Confidential	Innovation & Technology	07/05/2024	2	PC
IA-2022-120-IT	Audit of Cybersecurity Governance	Finding 9: Confidential	Innovation & Technology	07/05/2024	2	O
IA-2022-120-IT	Audit of Cybersecurity Governance	Finding 10: Confidential	Innovation & Technology	07/05/2024	2	O
IA-2023-181-PW	Audit of Recycling Processes	Finding 1: Terms of Recycling Vendor Contract That Provide Potential Revenue and Cost Savings Were Not Utilized	Innovation & Technology	12/02/2024	0	FIP
IA-2023-181-PW	Audit of Recycling Processes	Finding 2: The Vendor Contract was Not Finalized in a Timely Manner, Resulting in Extra Financial Costs to the County	Innovation & Technology	12/02/2024	0	FIP
IA-2023-181-PW	Audit of Recycling Processes	Finding 3: Improvement Needed in Controls for Effective Review and Verification of Vendor Invoices	Innovation & Technology	12/02/2024	0	FIP
IA-2023-181-PW	Audit of Recycling Processes	Finding 4: Vendor's Materials Composition Audit Revealed a 38% Contamination Rate in Recycling Material Collected by County from Residential and Commercial Customers.	Innovation & Technology	12/02/2024	0	FIP
IA-2023-181-PW	Audit of Recycling Processes	Finding 5: Responses from Sanitation Staff and Residential Customers Indicate a Need to Enhance Commingling Prevention and Detection Controls.	Innovation & Technology	12/02/2024	0	FIP
IA-2023-181-PW	Audit of Recycling Processes	Finding 6: Opportunities Exist to Further Strengthen County Residents' Awareness of Recycling Requirements and Best Practices.	Innovation & Technology	12/02/2024	0	FIP
IA-2022-082-FN	County Debt and Investments Process Audit	Finding 1: Assessment of County Capital Planning: Alignment with GFOA Standards Could be Improved.	Finance	12/16/2024	0	O

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IA-2022-082-FN	County Debt and Investments Process Audit	Finding 2: Duplicate Recordings of Loan Obligations Resulted in a \$6.5 Million Overstatement of Liabilities in the 2022 Annual Comprehensive Financial Report (ACFR).	Finance	12/16/2024	0	O
IA-2022-082-FN	County Debt and Investments Process Audit	Finding 3: Identified Gaps in the County's Documented Continuing Disclosure Policy and Procedures.	Finance	12/16/2024	0	O
IA-2022-082-FN	County Debt and Investments Process Audit	Finding 4: The County's Debt Management Policy Should be Strengthened to Include Additional Guidelines for Entering Debt Other Than Bonds.	Finance	12/16/2024	0	O
IA-2023-128-DWM	Renee Group, Inc. Contract Performance Audit	Finding 1: Justification for Some Work Orders Was Not Documented.	Watershed Management	12/17/2024	0	FIP
IA-2023-128-DWM	Renee Group, Inc. Contract Performance Audit	Finding 2: Variances Between Initial Work Order Estimates and Actual Work Completed Due to Undocumented Field Assessment Amendments.	Watershed Management	12/17/2024	0	FIP
IA-2023-128-DWM	Renee Group, Inc. Contract Performance Audit	Finding 3: Inconsistencies Between Vendor Invoices/Payment Application Line-Item Descriptions and Contractual Item Descriptions.	Watershed Management	12/17/2024	0	FIP
IA-2023-128-DWM	Renee Group, Inc. Contract Performance Audit	Finding 4: Some Inspection Reports and Before-and-After Photos Were Not Available to Confirm Verification of Work Execution Prior to Payment.	Watershed Management	12/17/2024	0	FIP
IA-2023-128-DWM	Renee Group, Inc. Contract Performance Audit	Finding 5: There is No Evidence that DWM Evaluated RGI's Contract Performance and Certified Requirements Prior to Renewal of Contracts.	Watershed Management	12/17/2024	0	FIP
IA-2023-128-DWM	Renee Group, Inc. Contract Performance Audit	Finding 6: P&C Did Not Have Proof of Verifiable Contractor Experience for One of the Four RGI Contracts Reviewed.	Watershed Management	12/17/2024	0	FIP
IA-2023-128-DWM	Renee Group, Inc. Contract Performance Audit	Finding 7: P&C Management Does Not Perform Credit and Background Checks on Contractors.	Watershed Management	12/17/2024	0	FIP
IA-2023-150-FN	Audit of DeKalb County COVID-19 Vaccination Incentive Gift Card Program	Finding 1: Lack of Documented Evidence to Support the Distribution of Gift Cards to Eligible Recipients in Some Cases.	Finance	12/20/2024	0	FIP
IA-2023-150-FN	Audit of DeKalb County COVID-19 Vaccination Incentive Gift Card Program	Finding 2: Incentive Gift Card Purchases Were Made Without Adherence to Current Purchasing Policy.	Finance	12/20/2024	0	FIP
IA-2023-150-FN	Audit of DeKalb County COVID-19 Vaccination Incentive Gift Card Program	Finding 3: Inadequate Written Documentation and Controls Over Gift Card Inventory and Distribution of Cards at COVID-19 Vaccination Events.	Finance	12/20/2024	0	FIP
IA-2023-150-FN	Audit of DeKalb County COVID-19 Vaccination Incentive Gift Card Program	Finding 4: Improvements Were Needed in Safeguarding Monetary Gift Cards.	Finance	12/20/2024	0	FIP
IA-2023-150-FN	Audit of DeKalb County COVID-19 Vaccination Incentive Gift	Finding 5: Segregation of Duties Needed to be Strengthened in the Gift	Finance	12/20/2024	0	FIP

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	Card Program	Card Program Management.				
IA-2023-150-FN	Audit of DeKalb County COVID-19 Vaccination Incentive Gift Card Program	Finding 6: The County Needs a Written Policy for Gift Card Management.	Finance	12/20/2024	0	FIP
IA-2024-0208-IT	Final Report - Application Change Management Audit	Finding 1: Change Management Policies Need Improvement	Innovation & Technology	04/03/2025	0	FIP
IA-2024-0208-IT	Final Report - Application Change Management Audit	Finding 2: Incomplete Documentation for Change Request	Innovation & Technology	04/03/2025	0	FIP
IA-2024-0208-IT	Final Report - Application Change Management Audit	Finding 3: Testing, Validation, and Change Management Oversight Need Improvement	Innovation & Technology	04/03/2025	0	FIP
IA-2024-0208-IT	Final Report - Application Change Management Audit	Finding 4: Inadequate Risk and Impact Analysis Before Migration to Production Environment	Innovation & Technology	04/03/2025	0	FIP
IA-2024-0208-IT	Final Report - Application Change Management Audit	Finding 5: Change Approval Process Need Improvement	Innovation & Technology	04/03/2025	0	FIP
IA-2024-0208-IT	Final Report - Application Change Management Audit	Finding 6: Monitoring of Application Changes Need Improvement	Innovation & Technology	04/03/2025	0	FIP
IA-2024-0200-IT	Audit of Third Party Software Service Provider Contracts	Finding 1: Third-party contract policy is unapproved and lacks key vendor oversight provisions	Innovation & Technology	08/20/2025	0	O
IA-2024-0200-IT	Audit of Third Party Software Service Provider Contracts	Finding 2: Inadequate oversight of third-party Software as a Service (SaaS) provider controls	Innovation & Technology	08/20/2025	0	O
IA-2024-0200-IT	Audit of Third Party Software Service Provider Contracts	Finding 3: Absence of right to audit & access to independent assessment clauses in County agreements	Innovation & Technology	08/20/2025	0	O
IA-2024-0200-IT	Audit of Third Party Software Service Provider Contracts	Finding 4: No provision for incident response, notification & remediation in SaaS agreements	Innovation & Technology	08/20/2025	0	O
IA-2024-0200-IT	Audit of Third Party Software Service Provider Contracts	Finding 5: Cross-border and local legal compliance and legal request handling provisions not defined in SaaS agreements.	Innovation & Technology	08/20/2025	0	O
IA-2024-0200-IT	Audit of Third Party Software Service Provider Contracts	Finding 6: Insufficient contractual clarity on data security, custodianship, and breach responsibilities	Innovation & Technology	08/20/2025	0	O
IA-2024-0200-IT	Audit of Third Party Software Service Provider Contracts	Finding 7: Inadequate definition of data protection and compliance responsibilities	Innovation & Technology	08/20/2025	0	O
IA-2024-0200-IT	Audit of Third Party Software Service Provider Contracts	Finding 8: Missing key provisions in SaaS agreements expose the county to data and operational risks	Innovation & Technology	08/20/2025	0	O
IA-2024-0200-IT	Audit of Third Party Software Service Provider Contracts	Finding 9: Absence of service continuity clause	Innovation & Technology	08/20/2025	0	O
IA-2024-0200-IT	Audit of Third Party Software Service Provider Contracts	Finding 10: Deficiencies in SaaS agreements related to points of contact responsibilities and subcontractor lists	Innovation & Technology	08/20/2025	0	O
IA-2023-169-HR	Temporary Help Service	Finding 1: Documented Temporary Employee Services Procedures Need to be Enhanced.	Human Resources & Merit System	10/06/2025	0	FND

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IA-2023-169-HR	Temporary Help Service	Finding 2: Lack of Central Oversight and Incomplete Documentation of Temporary Staffing Requests	Human Resources & Merit System	10/06/2025	0	FND
IA-2023-169-HR	Temporary Help Service	Finding 3: User Departments Bypassed Human Resources for Temporary Staffing Requests	Human Resources & Merit System	10/06/2025	0	FND
IA-2023-169-HR	Temporary Help Service	Finding 4: Inadequate Submission and Reconciliation of Monthly Verification Forms	Human Resources & Merit System	10/06/2025	0	FND
IA-2023-169-HR	Temporary Help Service	Finding 5: Contract Change Order Requirements were Not Followed for New Job Classifications Added by the vendor	Human Resources & Merit System	10/06/2025	0	FND
IA-2024-0223-FN	Purchasing Card Audit	Finding 1: Outdated Purchasing Card Policy Requires Revision.	Finance	10/29/2025	0	FND
IA-2024-0223-FN	Purchasing Card Audit	Finding 2: Inefficient Reconciliation Process and Underutilization of BOA Works	Finance	10/29/2025	0	FND
IA-2024-0223-FN	Purchasing Card Audit	Finding 3: Reconciliation Process Can Be Improved to Ensure Proper Approvals	Finance	10/29/2025	0	FND
IA-2024-0223-FN	Purchasing Card Audit	Finding 4: Inadequate Support and Missing Approvals for P-Card Transactions	Finance	10/29/2025	0	FND
IA-2024-0223-FN	Purchasing Card Audit	Finding 5: Weak Internal Controls Over Sales Tax Exemption and Tracking.	Finance	10/29/2025	0	FND
IA-2024-0223-FN	Purchasing Card Audit	Finding 6: Insufficient Controls Over Blanket Special Request Forms	Finance	10/29/2025	0	FND
IA-2024-0223-FN	Purchasing Card Audit	Finding 7: Dormant P-Cards are Not Identified or Canceled in a Timely Manner.	Finance	10/29/2025	0	FND
IA-2024-0223-FN	Purchasing Card Audit	Finding 8: Inadequate Controls Over P-Card Cancellation Following Employee Termination or Transfer.	Finance	10/29/2025	0	FND
IA-2025-0275-IT	Final Audit of Mobile Devices and Inventory Management	Finding 1: Inadequate Mobile Device Policies Increase Data Security And Asset Loss Risks	Innovation & Technology	12/08/2025	0	FND
IA-2025-0275-IT	Final Audit of Mobile Devices and Inventory Management	Finding 2: Absence Of Documentation Undermines Mobile Device Lifecycle Controls	Innovation & Technology	12/08/2025	0	FND
IA-2025-0275-IT	Final Audit of Mobile Devices and Inventory Management	Finding 3: Inadequate Disposal Records Prevent Verification Of Secure Data Destruction	Innovation & Technology	12/08/2025	0	FND
IA-2025-0275-IT	Final Audit of Mobile Devices and Inventory Management	Finding 4: Challenges In Data Protection Leave Data Unencrypted and Unmonitored.	Innovation & Technology	12/08/2025	0	FND
IA-2025-0268-AP	Final Audit of DeKalb-Peachtree Airport Revenue Collection Processes	Finding 2: Lack of Segregation of Duties in Revenue Collection.	PDK Airport	12/18/2025	0	FND
IA-2025-0268-AP	Final Audit of DeKalb-Peachtree Airport Revenue Collection Processes	Finding 3: Controls over Physically Safeguarding Revenues Collected Onsite at the Airport Need to be Enhanced.	PDK Airport	12/18/2025	0	FND

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IA-2025-0268-AP	Final Audit of DeKalb-Peachtree Airport Revenue Collection Processes	Finding 4: Weak Controls Over Rental Revenue Management and Lease Enforcement.	PKD Airport	12/18/2025	0	FND
IA-2025-0268-AP	Final Audit of DeKalb-Peachtree Airport Revenue Collection Processes	Finding 5: Lack of Reconciliation and Verification for Commission-Based Revenue.	PKD Airport	12/18/2025	0	FND
IA-2025-0268-AP	Final Audit of DeKalb-Peachtree Airport Revenue Collection Processes	Finding 6: Commission Revenue is Not Independently Verified.	PKD Airport	12/18/2025	0	FND
IA-2025-0268-AP	Final Audit of DeKalb-Peachtree Airport Revenue Collection Processes	Finding 7: Controls to Ensure Overdue Accounts are Properly Tracked and Collected in a Timely Manner Need to be Enhanced.	PKD Airport	12/18/2025	0	FND
IA-2025-0268-AP	Final Audit of DeKalb-Peachtree Airport Revenue Collection Processes	Finding 8: Market Rent Analysis Recommendations for Restaurant Lessees Need to be Implemented.	PKD Airport	12/18/2025	0	FND
IA-2025-0268-AP	Final Audit of DeKalb-Peachtree Airport Revenue Collection Processes	Finding 9: Ineffective User Access Controls Over the enQuesta Revenue System.	PKD Airport	12/18/2025	0	FND
IA-2024-0243-PC	Final Audit of Emergency Procurements	Finding 1: Emergency Procurement Policies Do Not Align with Current Practices. (Repeat Finding)	Purchasing & contracting	04/02/2026	0	FND
IA-2024-0243-PC	Final Audit of Emergency Procurements	Finding 2: Systemic Deficiencies in User Department Planning Leading to Improper Use of Emergency Procurements. (Repeat Finding)	Purchasing & contracting	04/02/2026	0	FND
IA-2024-0243-PC	Final Audit of Emergency Procurements	Finding 3: Required NCPR Forms Were Not Completed and Adequately Supported.	Purchasing & contracting	04/02/2026	0	FND
IA-2024-0243-PC	Final Audit of Emergency Procurements	Finding 4: Emergency Purchases Without Three Quotes Lack Documented Justifications.	Purchasing & contracting	04/02/2026	0	FND
IA-2024-0243-PC	Final Audit of Emergency Procurements	Finding 5: Tracking and Ability to Identify Emergency Procurements is Ineffective. (Repeat Finding)	Purchasing & contracting	04/02/2026	0	FND
IA-2024-0243-PC	Final Audit of Emergency Procurements	Finding 6: Emergency Purchases Were Not Ratified by the BOC as Required. (Repeat Finding)	Purchasing & contracting	04/02/2026	0	FND
IA-2024-0242-PS	Final Audit of E911 Call Response Times	Finding 1: Limitations in Data Reliability for E911 Response Time Analysis.	E911 & DeKalb County Fire Rescue	04/20/2026	0	FND
IA-2024-0242-PS	Final Audit of E911 Call Response Times	Finding 2: E911 Call Answering Times Did Not Meet the NENA Standard.	E911 & DeKalb County Fire Rescue	04/20/2026	0	FND
IA-2024-0242-PS	Final Audit of E911 Call Response Times	Finding 3: Response Time Objectives Require Final Approval and Routine Monitoring.	E911 & DeKalb County Fire Rescue	04/20/2026	0	FND
IA-2024-0242-PS	Final Audit of E911 Call Response Times	Finding 4: EMS Vendor Did Not Meet Contracted Response Time Targets.	E911 & DeKalb County Fire Rescue	04/20/2026	0	FND
IA-2024-0242-PS	Final Audit of E911 Call Response Times	Finding 5: The Non-Emergency Call Handling Process Was Fragmented.	E911 & DeKalb County Fire Rescue	04/20/2026	0	FND

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IA-2024-0242-PS	Final Audit of E911 Call Response Times	Finding 6: Lack of Formal Emergency Arrangements and Interagency Policies and Procedures to Guide Operations Between Neighboring Municipalities During Periods of Emergencies.	E911 & DeKalb County Fire Rescue	04/20/2026	0	FND
IA-2024-0242-PS	Final Audit of E911 Call Response Times	Finding 7: Lack of a Formal and Tested Disaster Recovery Plan.	E911 & DeKalb County Fire Rescue	04/20/2026	0	FND

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