



April 2026

**DeKalb County Government
Department of Purchasing & Contracting**

AUDIT OF EMERGENCY PROCUREMENTS

FINAL REPORT



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Lavois Campbell
Chief Audit Executive

DEPARTMENT OF PURCHASING & CONTRACTING
AUDIT OF EMERGENCY PROCUREMENTS
AUDIT REPORT NO. IA-2024-0243-PC
FINAL

Why We Performed the Audit

In accordance with the Office of Independent Internal Audit (OIIA) Audit Plan, we performed an audit of the emergency procurement process.

The objectives of this audit are to:

- Assess internal controls over emergency procurements and identify opportunities for improvement.
- Determine whether emergency procurements comply with existing policies and procedures.

How We Performed the Audit

The scope of our audit focused on emergency procurements from January 1, 2024, to April 30, 2025.

Our methodology included, but was not limited to, the following:

- Reviewed policies for completeness and alignment with best practices
- Compared policies to procedures to assess alignment
- Reviewed supporting documentation for compliance with existing policies and procedures

Background

Emergency Procurement (EP) is a noncompetitive procurement method that is used for the purchase of goods or services when an unexpected event does not allow time to go through one of the competitive procurement processes. DeKalb County’s Purchasing Policy defines this event as constituting an imminent threat to public health or safety or the loss of an essential government service.

Within our audit scope we identified 8 emergency procurements during the audit period that exceeded \$50,000, in total \$ 48,018,500.77. These purchases would have required a competitive bid process if not treated as emergencies.

HIGHLIGHT SUMMARY

What We Found

Audit Findings
1. Emergency Procurement Policies Do Not Align with Current Practices. (Repeat Finding)
2. Systemic Deficiencies In User Department Planning Leading To Improper Use Of Emergency Procurements (Repeat Finding)
3. Required NCPR Forms Were not Completed and Adequately Supported
4. Emergency Purchases Without Three Quotes Lack Documented Justifications
5. Tracking and Ability to Identify Emergency Procurements is Ineffective. (Repeat Finding)
6. Emergency Purchases Were Not Ratified by the BOC as Required. (Repeat Finding)

What we Recommended

P&C should,

- update policies and procedures to align with current practices.
- clarify the responsibility and authority for ensuring policies and procedures are revised in a timely manner.
- strengthen controls to ensure that emergency procurements are used only for unforeseen events.
- strengthen controls over NCPR forms and related documentation.
- strengthen controls to ensure that competitive principles are applied.
- update system to allow tracking and monitoring of emergency purchases.
- strengthen controls to ensure EPs exceeding \$100,000 are ratified by the BOC.

Management Response

Management has agreed to 5 of the 6 findings and recommendations and has agreed to implementation plans **within twelve (12) months (Q1/Q2 2027)** of acceptance of final recommendations from the current NIGP review.



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BACKGROUND AND INTRODUCTION

In accordance with the Office of Independent Internal Audit (OIIA) Audit Plan, we performed an audit of the emergency procurement process to:

- Assess internal controls over emergency procurements and identify opportunities for improvement.
- Determine whether emergency procurements comply with existing policies and procedures.

An Emergency Procurement (EP) is a non-competitive procurement method that is used when an unexpected event does not allow time to go through a competitive procurement process. DeKalb County's Purchasing Policy offers this as an alternative to competitive methods of procurement but requires the event constitute an imminent threat to public health or safety or the loss of an essential government service.

This policy prescribes the acceptable methods for the acquisition of commodities, equipment and services countywide except as excluded.

The purpose of the policy is to promote a system that achieves the following:

- obtain the best value in terms of quality, service and price when expending public funds
- foster effective, fair and broad-based competition for public procurement within the free enterprise system
- provide safeguards for the maintenance of quality, integrity and equity in the purchase of County property

Section 18 of the County Ordinance states, "The Chief Executive, subject to the approval of the Commission, shall establish rules to regulate purchasing for all county departments, offices, and agencies of the county government, with exception of the tax commissioner, clerk of the superior court, district attorney, and sheriff".

The County's current Purchasing Policy, Part 2, Section II states, "The Director is authorized to establish, implement and enforce written operational procedures relating to acquisitions and dispositions subject to this Policy. Such procedures shall, to the extent consistent with applicable law and this Policy, be based upon generally accepted public purchasing principles and practices and shall become effective upon approval by the Chief Executive Officer. Additionally, these procedures may be revised, as necessary, through the same process used for their initial approval".

Part 2, Section IV requires a Purchasing Advisory Committee comprised of members (selected from user departments by the County's Chief Executive Officer, Executive Assistant/Chief Operating Officer, Director of Finance and the Director) to review purchasing procedures and make recommendations for changes; resolve problems regarding purchasing process.

The Purchasing and Contracting Department (**P&C**) of DeKalb County government is **responsible for ensuring compliance with the Purchasing Policy and internal procedures**. P&C facilitates the



user department's (UD) procurement of goods and services, while ensuring a fair, transparent and competitive process that results in the very best value. This includes reviewing the information submitted by the UD and evaluating the appropriateness of the method of procurement selected based on the circumstances.

P&C evaluates whether procurement through the EP process is the appropriate method and if not facilitates an alternative method. In a case where P&C identifies a contract in place for the requested goods or services, the UD is redirected to use the existing contract instead of the EP process. In other cases, an alternative procurement method such as change orders, sole source, use of a cooperative agreement, or other method may be deemed more appropriate. P&C is responsible for coordinating EPs with the UD and ensuring proper justification and approval.

The EP must be approved as set forth in the purchasing procedures which require:

- approval from the Chief Procurement Officer (CPO) regardless of the dollar amount of the request and
- ratification by formal action of the Board of Commissioners (BOC) if the purchase exceeds \$100,000.

When a UD determines an urgent need to purchase goods or services which does not allow time to go through the normal competitive process, they can request that the purchase go through the EP process. The UD is required to **complete and submit a Non-Competitive Purchase Request (NCPR) form to P&C** for the purchase of goods or services as an emergency procurement. The form must include a **justification** for why a competitive procurement process is not feasible under the circumstances. The UD should also provide three quotes, if time permits, to demonstrate that efforts were made to obtain the lowest price. Justification for selecting the vendor must be included by the UD indicating why the particular vendor was selected, i.e. price, availability, or limited expertise.

In situations where time constraints preclude immediate involvement by P&C, UD **Directors** are authorized to **procure necessary goods or services** or **make essential repairs** as required to mitigate the emergency. In these instances where the purchase has occurred prior to approval, the UD must still submit the NCPR form to P&C providing justification.

Prior Audit Findings

The OIIA conducted an audit of the emergency procurement process, Audit of Emergency Purchases Audit Report No. 2017-006-PC, published in February 2018. A follow-up was conducted in April of 2019 to determine the status of management's implementation of proposed action plans.

The following table summarizes the status of the previous findings and their relationship to the current findings as applicable.



Finding No.	Description	April 2019 Status	Current Related Finding
1	USE OF EMERGENCY PURCHASES AS AN ALTERNATIVE FOR LACK OF PLANNING AND RISK MANAGEMENT	OPEN	2
2	EMERGENCY PURCHASES WERE NOT RATIFIED BY THE BOC	OPEN	6
3	IMPROVEMENT IN THE APPROVAL PROCESS OF THE NON-COMPETITIVE PURCHASE REQUEST FORM	CLOSED	3
4	LACK OF ACCURATE REPORTING OF EMERGENCY PURCHASES	CLOSED	5
5	LACK OF COMPENSATING CONTROLS WHEN SEGREGATION OF DUTIES ARE INADEQUATE*	OPEN	N/A
6	INEFFECTIVE PROCEDURES TO COMMUNICATE CONTRACT INFORMATION PRIOR TO EXPIRATION	OPEN	2
7	INCONSISTENCY BETWEEN THE POLICY AND PROCEDURES MANUAL	OPEN	1

*P&C subsequently implemented changes in the approval process of the NCPR form for EPs, which included delegating the signature authority to the newly created Deputy Director position alone and not the team managers in response to finding #5.

In addition to the OIIA audit of the emergency procurement process in 2018, the Hartman Firm, LLC was engaged to work with the OIIA and the DeKalb Board of Ethics Office to independently assess the County’s procurement program, investigate various allegations which had been brought to OIIA’s attention, and assess the County’s susceptibility to waste, fraud, corruption, and abuse in its procurement program.

The report dated January 31, 2019, identified similar issues related to the emergency procurement process as follows:

- 1) Due to system limitations, the County cannot currently track emergency purchases by category.
- 2) Criteria for emergency contracts needs strengthening to specify what constitutes an emergency.
- 3) A significant control failure is the failure to maintain documentation.
- 4) Adequate planning should be done so that emergency situations do not occur when avoidable.

The issues identified in this assessment related to the emergency procurement process are in line with the previous audit findings and mirror the current audit findings.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The scope of our audit focused on emergency procurements executed during the period from January 1, 2024, to April 30, 2025. Our methodology included, but was not limited to, reviewing policies for completeness and alignment with best practices, comparing policies to procedures to assess alignment, and reviewing supporting documentation for compliance with existing policies and



procedures. **We reviewed 100% of the identified emergency procurement (EP) files provided for the audit period.** However, due to system limitations (see Finding 5), we cannot confirm that these files represent the complete population of all emergency procurements executed during the period.

Consequently, the results of this audit are not statistically projectable to the entire *unknown* population. Notwithstanding this data constraint, the files reviewed were sufficient to evaluate the procurement process, identify specific internal control deficiencies, and support our findings regarding areas for improvement.

AUDIT RESULTS

Our audit identified **significant internal control deficiencies** and governance gaps that affect the emergency procurement process. Several critical issues identified in prior periods were **not fully addressed or sustained**, suggesting that prior remediation efforts may require further refinement to effectively manage critical risks.

The key findings of this audit are summarized below:

- **Systemic Governance Deficiencies**
The County's purchasing policy is outdated and misaligned with current operational practices. This represents a foundational governance deficiency that was previously noted and requires definitive remediation.
- **Persistent Control Gaps in Compliance**
The Non-Competitive Purchase Request (NCPR) form, a critical control over emergency procurement, is demonstrating high error rates. We found frequent instances of missing data, insufficient justifications, and unrecorded critical approvals (e.g., CPO-level), indicating a **lapse in adherence** to established controls.
- **Continued Reliance on Emergency Procurement for Avoidable Events**
A significant portion of emergency spending (exceeding \$47 million) was utilized for situations that, based on the justifications cited by the User Departments, appeared to be foreseeable or preventable through adequate planning. These events stem from operational weaknesses such as inadequate planning, poor maintenance, and reliance on expired or depleted contract funds, presenting the same high-risk profile identified in 2018.
- **Critical System Deficiencies**
The new CV360 financial system lacks a key tracking and control feature that existed in the prior Oracle system, which introduces a **control regression risk** to the overall procurement environment.

The details of our findings and corresponding recommendations, aimed at establishing a renewed governance framework and implementing sustainable systemic controls, are presented in the following sections of this report.



FINDING 1: EMERGENCY PROCUREMENT POLICIES DO NOT ALIGN WITH CURRENT PRACTICES (REPEAT FINDING)

We reviewed the current purchasing policies and procedures related to emergency purchases to determine whether they were adequate and aligned with current practices. Our assessment consisted of interviews with staff to identify current practices and a comparative analysis between the County's Purchasing policies and current written internal procedures. We identified deficiencies and a misalignment between current written policies, procedures, and actual practices. We further noted, both the policies and procedures were outdated, and the procedures did not reflect current operational practices.

This is a repeat finding communicated in the OIIA 2018 Audit of Emergency Purchases-Audit Report No. 2017-006-PC (Finding 7). This finding identified inconsistencies between the policy and procedures manual.

Management's corrective action in response to the prior audit finding was, "P&C is in the process of addressing inconsistency between the policy and procedures manual through the development of a purchasing ordinance". The purchasing ordinance has not been revised since 2016 therefore does not address the audit findings.

As a result, the County's purchasing policy (last revised in 2014) and procedures manual (last updated in 2017) remain outdated. They do not reflect current operations, new technology (like the PRSS system), or address numerous control gaps.

We noted the following specific deficiencies in the current policies and procedures governing emergency procurements.

Deficiencies in Current Policies:

- **No prescribed timeline** for submitting the NCPR form, especially when work has started prior to approval.
- **Acceptable timelines** for processing and approving emergency procurement requests are not defined.
- Responsibility, methodology, and timelines for reviewing and updating policies and procedures is inadequately defined.
- **Requirements for documents** to be included in the file and retention protocols are not defined.
- **The requirement** that all emergency procurement requests are initiated through the PRSS system is not stated.
- **No defined minimal training requirements** for persons involved in the request, processing, or approval of emergency purchases.



Deficiencies in Current Internal P&C Procedures:

- **Undefined Purpose and Ownership of Key CV360 Monitoring Reports**

Procedures do not formally document the required generation, purpose, or ownership of key CV360 monitoring reports (e.g., *Contracts About to Expire*, “*Contract Release >=expected %*”).

- **Undefined Operational Workflow**

The current procedures do not outline the specific operational workflow for obtaining executive approvals, including:

- The correct routing path in the procurement system (or manual routing process) for EPs exceeding \$50,000.
- Required documentation or justification forms that must accompany the request when submitting to the CEO.

- **Obsolete Approval Authority Matrix**

The documented spending thresholds and approval authorities are outdated. The manual currently indicates the CPO provides final approval for EPs but **does not codify the current mandate, as established in memo dated 03/26/2025**, requiring EPs greater than \$50,000 but less than \$100,000 be approved by the **Director/CPO** and the **CEO**. **As this establishes approval authority (governance) it should be codified in the Policy not the procedures.**

- **Lack of Formal Procedures for File Completion and Document Retention**

Formal, documented procedures are missing for file completion monitoring and document retention, relying instead on inconsistent, uncodified staff practices.

The **Government Accountability Office (GAO) Green Book** states that an effective control environment requires management to document and periodically update policies and procedures to reflect current operations, risks, and technology.

The **Government Finance Officers (GFOA) Best Practices in Procurement** recommends government procurement policies clearly define roles and approval authorities, incorporate system-based monitoring, and provide training.

The root cause of the outdated policies is the absence of a formal policy governance framework in the Purchasing and Contracting Department. There is no designated "policy owner" assigned responsibility for maintenance and no mandated, recurring schedule for reviewing and updating these critical documents to ensure they reflect current practices, systems, and operational structure.

The County ordinance gives the CEO authority over the policy, however the P&C Director who is the process owner is not assigned the responsibility to identify and propose changes as deemed necessary and has no authority over the policy.



Regarding the procedures, the policy does give the P&C Director authority to establish, implement and enforce operational procedures if they are consistent with applicable laws and Policy and approved by the Chief Executive Officer. The policy also requires a Purchasing Advisory Committee (PAC) to review purchasing procedures and make recommendations for changes. The PAC has been formed but there is no evidence of meetings occurring prior to the completion of this audit. This committee, which is to include representation from UDs, could be beneficial in ensuring that revisions are practical and actionable. However, if the P&C director is not deemed responsible for ensuring the procedures are updated accordingly and in a timely manner the committee, even if active may not be effective.

As a result of these deficiencies in the purchasing ordinance and policy no protocol exists to ensure that policies and procedures are reviewed and updated in a timely manner.

Outdated policies and procedures result in a **misalignment of executive leadership expectations and actual practice**, as well as unclear accountability, responsibilities, and authority.

Without timely updates, the County cannot ensure the necessary controls are in place to address risks from changes in technology, operations, and staffing. This could impair the ability to respond effectively to urgent needs while still ensuring that the process is not used to usurp the normal competitive procurement processes.

P&C has hired an Institute for Public Procurement (NIGP) consultant to review the County's Purchasing Policy and P&C internal procedures manual to identify deficiencies. This review had not been completed at the time of the audit.

Recommendations:

To correct this long-standing deficiency and ensure policies and procedures are effective and sustainable, we recommend:

1.1 The **P&C Director**, under the oversight of the **Chief Operating Officer**, must complete the development of the new purchasing framework. This framework must **incorporate guidance from the ongoing NIGP consultant review** and **address all policy and procedural deficiencies noted in this audit report**.

Once finalized, the P&C Director must **submit** the framework to the Chief Executive Officer (CEO). Upon receipt, the CEO must ensure the formal adoption process is completed in accordance with applicable law. The **CEO** must formally approve the written operational procedures, as required by Part 2, Section II of the Purchasing Policy.

1.2 Establish a Permanent Governance Framework and Enforce Process Ownership: The newly adopted policy **must include a formal "Policy Governance" section** that establishes the P&C Director as the permanent **Process Owner**. This section must:

- Mandate a **recurring review schedule** (e.g., "annual review by P&C, formal re-approval every three years"),
- Include a formal process for version control and communication; and



- Explicitly authorize and require the P&C Director to **exercise their authority under Part 2, Section II** to identify necessary revisions and present them to the CEO for approval as needed to keep the manual aligned with operations.

1.3 Re-establish and Activate the Purchasing Advisory Committee (PAC): Immediately ensure that the PAC is meeting as mandated by **Part 2, Section IV** of the County’s Purchasing Policy to:

- Review current purchasing procedures,
- Make recommendations for actionable process improvements; and
- Resolve operational conflicts between P&C and User Departments (UDs).

Management Response:

<i>Management Agreement</i>	<i>Description of Management’s Action Plan to Address Finding</i>	<i>Estimated Timeline to Implement Action Plan</i>
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	<p>Following the Chief Procurement Officer’s (CPO) review and vetting of the NIGP policy, procedure, and process recommendations, the CPO will develop a phased implementation calendar outlining how approved corrective actions will be executed.</p>	<p>Within twelve (12) months of acceptance of final recommendations.</p>
<p><i>Additional Comments and/or Reason For Disagreement with finding:</i></p> <p>The CPO is unable to commit to any recommendations, currently, the Purchasing and Contracting (P&C) Department is engaged with the National Institute of Governmental Purchasing (NIGP) to assist in revising existing policies, procedures, and processes, as well as implementing accepted recommendations. The deliverables included in this engagement are expected to comprise the following:</p> <ul style="list-style-type: none"> • The County’s Purchasing Policy • The P&C Procedures Manual • Process mapping • Procurement metrics <p>The CPO will collaborate with the Chief Operating Officer (COO) and the Chief Executive Officer (CEO) to ensure that recommendations and implementations align with DeKalb County’s (the County’s) overall strategic plan(s). This collaboration will also include assessing whether past practices remain advantageous for the County and P&C (e.g., the PAC Committee) while the review and vetting process is underway.</p> <p>Additionally, as P&C navigates through the review process all recommendations from NIGP and OIIA will be considered to ensure long-term sustainability.</p>		



FINDING 2: SYSTEMIC DEFICIENCIES IN USER DEPARTMENT PLANNING LEADING TO IMPROPER USE OF EMERGENCY PROCUREMENTS (REPEAT FINDING)

We identified that **\$47,156,200.00** (4 of the 8 transactions reviewed) was approved by the BOC for emergency procurements for operational needs that were **foreseeable and likely avoidable**. These purchases were necessitated by user department administrative failures, as stated by the UD on the NCPR as justification for the EP, including neglected maintenance, equipment reaching the end of its useful life, and failure to renew expiring contracts—rather than true unforeseeable disasters.

The stated purpose of the County's Purchasing Policy is to "foster effective, fair and broad-based competition." Accordingly, **Section 2** of the policy, states an Emergency Purchase is authorized only when there is an "imminent threat" or "material loss of essential services."

Our review found that **while these transactions met the technical definition of an "imminent threat" at the time of the request**, the urgency was **self-created due to a lack of planning**. By failing to act until the situation became critical, User Departments effectively removed the possibility of competition, thereby circumventing the competitive intent of the policy.

This is a repeat finding (OIIA 2018 Audit Report No. 2017-006-PC, Findings 1 & 6). The 2018 audit similarly identified that emergency purchases were being used to compensate for poor planning. Management's 2018 corrective action proposed a procedure stating: "*Lack of advance planning... may not be a sufficient justification for classifying a needed procurement action as urgent.*" However, this draft procedure was **never codified**, and the root cause remains uncorrected seven years later.

The persistence of this issue stems from a dual-sided governance weakness:

- 1. User Department (UD) Planning Failures**

UDs are not performing adequate long-term planning for contracts and assets. Consequently, they submit "administrative emergencies" (e.g., expired contracts) that force the County to bypass the competitive process to avoid service interruptions.

- 2. Undefined Criteria for Differentiating Emergency Types**

P&C **lacks a codified protocol** to distinguish between "Unforeseeable Emergencies" (e.g., disasters) and "Administrative Emergencies" (e.g. negligence).

Currently, the workflow treats all requests identically. There is no mechanism to escalate preventable emergencies to Executive Management as performance failures. Furthermore, while CV360 generates "expiring contract" notifications, P&C has no defined process to act on this data or hold UD's accountable before the contract expires.

The failure to plan and the lack of escalation protocols create significant risks:



- **Operational & Financial Risk (\$47M Exposure)**
By delaying action until contracts expired, the County spent \$47 million through non-competitive channels. This eliminated the opportunity to negotiate better terms or test the market, directly increasing the risk of overpaying.
- **Governance Risk (Erosion of Accountability)**
Because "administrative emergencies" are processed exactly like legitimate disasters, there is no consequence for negligence. This effectively rewards poor planning with expedited processing.
- **Sustained Control Failure**
The recurrence of this finding confirms that previously proposed corrective actions were either not implemented or were ineffective, leaving the County exposed to the same compliance risks identified in 2018.

Recommendations:

To correct this long-standing deficiency and ensure accountability is shared, we recommend:

2.1. For the Chief Operating Officer (COO):

a) Issue a County-Wide Planning Directive

To ensure consistent accountability, the COO should **issue a formal directive** mandating that all User Department Directors:

- Implement a strict internal planning timeline for recurring contracts **sufficient to allow for full competitive bidding** (e.g., initiating renewal 6 months prior to expiration).
- Designate specific staff members to monitor contract status reports monthly.
- **Certify compliance** with this directive annually.

b) Enforce Consequences

The COO should communicate that the P&C Director has been authorized to classify preventable administrative emergencies as "**Failures to Plan.**" These instances will be tracked and reviewed during the Department Director's annual performance evaluation.

2.2. For the Director of Purchasing and Contracting (P&C):

a) Implement a "Non-Compliance Emergency" Protocol

The Director should implement a protocol to classify "**Administrative Emergencies**" (caused by lack of planning) separate from "Unforeseeable Emergencies."

- **Scope of Application**

This classification should focus on **objective administrative failures** verifiable by P&C (e.g., expired contracts, late renewals, depletion of funds). For complex



operational failures (e.g., equipment breakdown), P&C should rely on the User Department's technical justification.

o **Process**

For identified administrative emergencies, P&C should process the request to protect County operations, but **formally classify the transaction** as a "Failure to Plan" and **require formal acknowledgement** from the User Department leadership regarding the cause of the urgency.

b) **Establish a Formal Escalation Loop**

P&C should submit a **periodic report (e.g., Quarterly)** to Executive Management, listing emergency procurements approved due to administrative delays. This creates the necessary accountability mechanism without halting critical operations.

c) **Define P&C's Oversight Role**

The Director must define a formal process for P&C staff to **monitor the aggregate data** from CV360. P&C staff should use this data to proactively prompt User Departments to initiate renewals *before* the critical window closes.

2.3. For the Directors of P&C and Information Technology (in Coordination with User Departments):

Optimize the Information Flow: The P&C and DoIT, in coordination with user departments, should map the CV360 automated notification workflow. They must ensure the system is **configured to direct alerts to the specific accountable personnel** (such as contract owners and budget managers) to prevent notifications from being lost in generic or unmonitored inboxes.

Management Response:

<i>Management Agreement</i>	<i>Description of Management's Action Plan to Address Finding</i>	<i>Estimated Timeline to Implement Action Plan</i>
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	Following the CPO's review and vetting of the NIGP policy, procedure, and process recommendations, the CPO will develop a phased implementation calendar outlining how approved corrective actions will be executed.	Within twelve (12) months of acceptance of final recommendations.
<p>Additional Comments and/or Reason For Disagreement with finding:</p> <p>The COO, CPO, and Deputy Director meet biweekly with all Department Directors and Deputies to proactively address a countywide initiative focused on eliminating the perception of inadequate planning in procurement initiation and processes.</p> <p>Currently, the CPO, under the oversight of the COO, is developing an annual procurement plan template. An Executive mandate for implementation is anticipated in April 2026, with the first reporting review scheduled for the second quarter (Q2) of 2026. This initiative is intended to assist User Departments (UDs) with planning and forecasting.</p>		



Because P&C is engaged with NIGP to assist in revising existing policies, procedures, and processes, as well as implementing accepted recommendations, the CPO and COO cannot commit to any recommendations until sufficient vetting and validation testing has been completed to identify any remaining deficiencies and ensure that all recommendations are comprehensive before the final deliverables are submitted for review.

Comment 2.2 (b) - Establish a Formal Escalation Loop

The CPO can agree that periodic reporting, related to procurement matters, should be provided to Executive Management.

Additionally, as P&C navigates through the review process all recommendations from NIGP and OIIA will be considered to ensure long-term sustainability.

FINDING 3: SYSTEMIC DEFICIENCIES IN NCPR FORM COMPLETION, APPROVAL, AND PROCESSING (REPEAT FINDING)

We reviewed the files for the emergency purchases to ensure that the NCPR form was completed, supported, and approved in accordance with policies. We found that the Non-Competitive Procurement Request (NCPR) form-control process is not operating effectively. We identified significant, pervasive gaps in data completion, required approvals, and timely processing.

1. Missing Critical Approvals:

- **6 of 8 purchases (75%), totaling \$47,574,100.00, were missing the required Director of P&C's signature.**

2. Missing Critical Data:

- The same **8** files were routinely missing essential data, including **Requisition Numbers (4 of 8)**, and **Description of Goods (1 of 8)**.

3. Untimely Processing:

- Two emergencies, totaling **\$417,900**, were not processed in a timely manner. The NCPR forms were submitted **46 and 56 days**, respectively, *after* work had already begun.

County policy and procedures require that:

- All NCPR forms are **fully completed** with required data.
- A formal, sequential approval process (including UD Director, P&C Manager, and CPO) **must be followed**.
- The policy itself is **deficient** (as noted in Finding 1), as it **does not define a required timeline** for submitting an NCPR when work has already started.

The root cause is systemic and three-fold:

- **Design Limitation in Data Capture**
The system (PRSS) is currently configured to receive the NCPR form as a static PDF upload rather than requiring structured data entry within the application. Consequently, the system



is technically unable to enforce "hard stops" or validate that mandatory fields (such as Requisition Numbers or justifications) are populated prior to submission.

- **Reliance on Ineffective Manual Detection**

Because the system cannot validate the content of the uploaded PDF, the control environment relies entirely on a manual "gatekeeper" review by P&C staff to detect missing information. This manual detective control is prone to human error/oversight and has proven ineffective, as evidenced by the recurrence of missing signatures and data since the 2018 audit.

The breakdown of the NCPR control process means that **\$47 million in emergency procurements** proceeded without evidence of required data, justification, or CPO-level review.

This undermines the integrity and transparency of the entire procurement function. The County cannot demonstrate compliance, justify the vendor selection or ensure best pricing. The untimely submission of forms confirms the control is being used as an *after-the-fact justification* rather than an *upfront approval*, creating a significant risk of unauthorized spending.

Recommendations:

Given the failure of the 2018 corrective action, a single, comprehensive fix is required. We recommend the Director of Purchasing and Contracting (P&C) work with the Department of Innovation and Technology to:

3.1. Transition to a Digital, System-Enforced Workflow

- **Digitize the NCPR**

Work with IT to transition the Non-Competitive Procurement Request (NCPR) from a static PDF document upload to a **structured digital form** (e.g., within PRSS or CV360).

- **Automate Controls**

Configure the system to enforce "hard stops" on this digital form. The system must prevent submission unless all mandatory data fields are populated, and all required electronic approvals (specifically the Director of P&C) are captured within the system workflow.

3.2. Codify Submission Timelines

Update the Emergency Procurement Policy to define a strict, quantitative timeline (e.g., "submission required within 24 hours of verbal authorization") for submitting the formal NCPR when work has already commenced. This standard will serve as the baseline for measuring "timeliness" in future audits.

3.3. Implement Interim Quality Assurance

Until the digital "hard stop" controls (Recommendation 1) are fully operational, the P&C Director must implement a mandatory **pre-processing Quality Assurance (QA) review**. This manual



gatekeeper control must verify that every uploaded NCPR is 100% complete, accurately dated, and contains all requisite signatures *before* a Purchase Order (PO) is issued.

Management Response:

Management Agreement	Description of Management’s Action Plan to Address Finding	Estimated Timeline to Implement Action Plan
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	<p>Following the CPO’s review and vetting of the NIGP policy, procedure, and process recommendations, the CPO will develop a phased implementation calendar outlining how approved corrective actions will be executed.</p>	<p>Within twelve (12) months of acceptance of final recommendations.</p>
<p>Additional Comments and/or Reason For Disagreement with finding:</p> <p>Comment 3.1 – Digitize the NCPR The CPO supports moving toward a comprehensive digitization approach within our existing technology platforms, and P&C is in the process of transitioning to an automated system to enhance controls and reduce reliance on informal channels.</p> <p>P&C is engaged with NIGP to assist in revising existing policies, procedures, and processes, as well as implementing accepted recommendations.</p> <p>The CPO cannot commit to any recommendations until sufficient vetting and validation testing has been completed to identify any remaining deficiencies and ensure that all recommendations are comprehensive before the final deliverables are submitted to the COO and CEO for review.</p> <p>Additionally, as P&C navigates through the review process all recommendations from NIGP and OIIA will be considered to ensure long-term sustainability.</p>		

FINDING 4: EMERGENCY PURCHASES WITHOUT THREE QUOTES LACK DOCUMENTED JUSTIFICATION

The March 2017 Emergency Purchases Procedures state that a minimum of three written quotes should be obtained "if time permits." Standard internal control principles dictate that when a policy requirement is bypassed based on a conditional clause (an exception), the rationale for that exception must be documented to ensure accountability and to provide an audit trail for the expenditure of public funds.

We found that management approved **\$588,162** in spending (4 of 8 reviewed emergency purchases) that did not have three quotes. In these instances, there was no recorded "business case" or justification explaining:

1. Why time did not permit the collection of additional quotes.
2. How the specific vendor was selected.
3. How the department determined the price was fair and reasonable in the absence of competition.



While the policy allows for exceptions, the lack of a documented rationale prevents independent verification that the exception was necessary. This creates a 'blind spot' regarding both the **urgency of the timeline** and the **objectivity of the vendor choice**, resulting in these risks:

- **Reduction in Effective Competition**
Even in emergencies, "competition" is a spectrum. By not documenting why more than one quote was impossible, the County risks defaulting to sole-sourcing unnecessarily.
- **Exposure to Inflated Costs**
Without a minimum of three quotes or a documented price-reasonableness analysis, there is a significantly increased risk of higher costs or uncompetitive pricing.
- **Risk of Favoritism**
The lack of selection justification raises the potential for unfair or biased vendor selection, as there is no record to prove the vendor was chosen for objective reasons (like availability) rather than subjective ones (like existing relationships).
- **Loss of Accountability**
This gap impairs the County's ability to demonstrate that the best value was achieved for the \$588,162.00 in public funds expended.

The cause is likely that the current policy is silent on the *form* and *manner* in which the "if time permits" exception should be justified. Consequently, User Departments (UDs) treat the exception as an automatic waiver rather than a documented necessity.

Recommendations:

4.1 Policy Enhancement: defining the "If Time Permits" Standard

The Procurement & Compliance (P&C) Department should update the *Emergency Purchases Procedures* to clearly define the documentation standards required when three quotes cannot be obtained. The policy should explicitly state that:

- **Time Constraints**
The "if time permits" exception applies only when the timeline for quotes would cause immediate harm or operational failure, and this specific constraint must be documented.
- **Independent Pricing**
A vendor's provided quote or estimate is not sufficient evidence of price reasonableness. The file must include independent validation (e.g., historical prices, market rates, or government contract comparisons).

4.2 Process & Form Optimization

P&C should revise the Non-Competitive Procurement Request (NCPR) form structure to ensure distinct accountability for competition and pricing. The updated form should:



- **Segregate Justifications**
 Require separate, distinct responses for the "Reason for Emergency" and the "Justification for Lack of Competition" (why time did not permit three quotes).
- **Clarify Pricing Validation**
 Modify the "Fair and Reasonable" prompt to explicitly require independent verification (e.g., historical rates, market analysis) and prohibit sole reliance on the vendor's provided quote.

4.3 Enforcement Mechanism: Pre-Processing Validation

P&C Management should establish a mandatory review control at the intake stage to ensure compliance before a Purchase Order (PO) is issued. This control must require that any emergency request submitted without three quotes is **rejected and returned** to the User Department if:

- The justification for the lack of quotes is missing or conflated with the nature of the emergency.
- The pricing validation relies solely on the vendor's own quote without independent reference.

Management Response:

<i>Management Agreement</i>	<i>Description of Management's Action Plan to Address Finding</i>	<i>Estimated Timeline to Implement Action Plan</i>
<input type="checkbox"/> Agree <input checked="" type="checkbox"/> Disagree	<p>Following the CPO's review and vetting of the NIGP policy, procedure, and process recommendations, the CPO will develop a phased implementation calendar outlining how approved corrective actions will be executed.</p>	<p>Within twelve (12) months of acceptance of final recommendations.</p>
<p>Additional Comments and/or Reason For Disagreement with finding:</p> <p>The Chief Procurement Officer (CPO) disagrees with the finding, however, the CPO would like to provide additional comments and/or insight on the recommended corrective action(s).</p> <p>Understanding that obtaining competitive quotes is often the best practice for procurement, they are not a mandatory requirement for a non-competitive procurement (e.g., emergency purchase) under the applicable procurement policy and regulations. Emergency purchases are urgent and time-sensitive, allowing the focus to ensure that goods or services are obtained quickly to address the emergency.</p> <p>Comment 4.1 – Policy Enhancement: defining the "If Time Permits" Standard</p> <p>Recommendations to clarify documentation and price validation will be considered in the ongoing updates to the purchasing policy/procedures/processes, while maintaining the necessary flexibility, in decision making, for imminent threat/harm and/or loss of essential governmental services. These efforts are expected to address identified deficiencies and ensure that all recommendations are comprehensive before the final deliverables are submitted to the COO and CEO for review.</p> <p>Comment 4.2-4.3 – Process & Form Optimization and Enforcement Mechanism: Pre-Processing Validation</p> <p>Given that these procurements occur in urgent, emergency situations rather than through formal competitive processes, the current form (NCPR) will be reviewed to ensure it captures critical information without imposing</p>		



unfeasible requirements. Also, see response to FINDING 3: Systemic Deficiencies in NCPR Form Completion, Approval, and Processing (Repeat Finding)

Additionally, as P&C navigates through the review process all recommendations from NIGP and OIIA will be considered to ensure long-term sustainability.

FINDING 4: AUDITOR'S REBUTTAL

OIIA maintains the finding and associated recommendations. **Management's response does not refute the factual basis of the finding. The finding does not conclude that three quotes are mandatory in every emergency procurement.** Rather, the finding concludes that when the Procedures allow an exception to obtaining three quotes based on the condition "if time permits," the procurement file should contain documentation supporting why that exception applied in the specific circumstance, how the vendor was selected, and how price reasonableness was determined.

The issue identified is therefore not the absence of competition alone, but the absence of sufficient documentation to support the exercise of management's discretion. **When normal competitive practices are reduced or bypassed, documentation becomes even more important to demonstrate that the procurement decision was reasonable, necessary, and in the County's best interest.** In the transactions reviewed, that documentation was not present.

Management's indication that policy, procedure, and form revisions will be considered as part of the ongoing NIGP review may address the recommendation prospectively, but it does not negate the condition observed during the audit period. Accordingly, OIIA maintains the finding and related recommendations.

FINDING 5: INEFFECTIVE SYSTEM CONTROLS PREVENT RELIABLE TRACKING AND REPORTING OF EMERGENCY PROCUREMENTS (REPEAT FINDING)

We attempted to identify all emergency purchases through a query of the CV360 system. We were not able to ensure that all such purchases were included due to system limitations.

The ability to identify emergency purchases in CV360 can only be done through a keyword search of the description field (e.g., "emergency"). This method is unreliable, as it depends on consistent data entry by the procurement agents. P&C was also **unable** to generate a complete and reliable listing of all emergency purchases from the system for the audit period further proving the unreliability. Consequently, neither P&C nor this audit can validate the completeness or accuracy of emergency procurement activity.

This is a repeat finding communicated in the OIIA 2018 Audit of Emergency Purchases-Audit Report No. 2017-006-PC (Finding 4). This finding identified inadequate reporting of emergency purchases.



In response to that audit finding, management's corrective action plan stated that staff would be instructed to use the "emergency selection option" (a drop-down flex field) in the legacy **Oracle** system.

Although this feature was **carried forward** into the new system it was not configured to be mandatory or to allow the query of procurement activity by type. Furthermore, the users were not trained to utilize this field.

The **GAO Green Book (Principle 13 – Use of Relevant, Reliable Information)** states that management should obtain and use relevant, reliable, and timely data to fulfill its responsibilities and evaluate performance. Reliable data must be reasonably free from error and faithfully represent what it purports to represent.

The inability to reliably identify and track emergency procurements has resulted in incomplete and unreliable data. This weakness severely limits management’s ability to:

- Accurately identify and monitor emergency procurement activity.
- Validate the completeness and accuracy of procurement reports.
- Demonstrate compliance with County procurement policies.
- Ensure transparency and accountability in emergency purchasing.

This creates an increased risk of policy non-compliance, misclassification, and insufficient oversight of emergency procurement activities.

Recommendations:

To ensure emergency procurements are properly identified, monitored, and reported, we recommend:

5.1 System Configuration (Immediate Fix)

The **Director of P&C** should collaborate with DOIT to configure or customize CV360 to ensure the **unique identifier** is mandatory for all procurement actions (e.g., a drop-down field to select "Emergency," "Competitive Bid," "Sole Source," etc.) and is an available field for querying and reporting. This field should be used to identify the procurement method at the earliest stage possible, ideally from the beginning of the processing, not just at the purchase order or contract stage.

5.2 Process Update (Short-Term Fix)

The Director of P&C should update all procurement procedures and provide mandatory training to all buyers on the new field to ensure consistent data entry.

Management Response:

<i>Management Agreement</i>	<i>Description of Management’s Action Plan to Address Finding</i>	<i>Estimated Timeline to Implement Action Plan</i>
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	Following the CPO’s review and vetting of the NIGP policy, procedure, and process recommendations, the CPO will develop a phased	Within twelve (12) months of acceptance of final recommendations.



	<p>implementation calendar outlining how approved corrective actions will be executed.</p>	
<p><i>Additional Comments and/or Reason For Disagreement with finding:</i></p> <p>Comment 5.1 and 5.2 – System Configuration (Immediate Fix) and Process Update (Short-Term Fix) The County’s current Financial Management System (FMIS) has been upgraded to include additional system controls that allow for more reliable tracking. As P&C engages with NIGP, procedures and processes will be updated, and mandatory training will be developed and tracked.</p> <p>P&C is engaged with NIGP to assist in revising existing policies, procedures, and processes, as well as implementing accepted recommendations.</p> <p>The CPO cannot commit to any recommendations until sufficient vetting and validation testing has been completed to identify any remaining deficiencies and ensure that all recommendations are comprehensive before the final deliverables are submitted to the COO and CEO for review.</p> <p>Additionally, as P&C navigates through the review process all recommendations from NIGP and OIIA will be considered to ensure long-term sustainability.</p>		

FINDING 6: EMERGENCY PURCHASES NOT RATIFIED BY THE BOC (REPEAT FINDING)

We reviewed the EPs to test for compliance with the policy requirement that EPs over \$100,000 be ratified by the BOC. Of the six (6) Emergency Procurement (EP) files exceeding \$100,000 we found that one (1) **had not been presented to the Board of Commissioners (BOC) for ratification as of the time of our audit.** For this EP more than a year has passed from the purchase order date to the time of this audit. Hence, this EP was never ratified by the BOC as required by policy. We verified this compliance failure by cross-referencing the P&C procurement files with the official, published BOC meeting minutes for the audit period.

This is a repeat finding communicated in the OIIA 2018 Audit of Emergency Purchases-Audit Report No. 2017-006-PC (Finding 2). This finding identified EPs examined that did not contain documents to support the ratification of the EPs by the BOC. In response, management committed to a corrective action plan to "prepare all needed ratification agenda items within the Legistar agenda software package" and update procedures to ensure compliance.

Our current audit found this corrective action was not completely implemented and therefore ineffective. The Legistar agenda software package is being used but procedures to ensure compliance were never updated.

This is not a documentation error; it represents a direct violation of County policy and noncompliance with the policy and corrective action plan from the prior audit.



According to the Purchasing and Contracting (P&C) Procedures Manual, all Emergency Purchases exceeding \$100,000 **must be ratified by the BOC**. BOC ratification serves as a key control activity, ensuring that the governing body has the information necessary to exercise its oversight responsibility for procurement and internal control.

The root cause is a **failure of management oversight to ensure the 2018 corrective action was permanently implemented and consistently followed**. The "standardized process" (using Legistar and updating the manual) that management previously committed was not fully implemented as the procedures were never updated, indicating a lack of ongoing monitoring and accountability.

Without documentation of BOC ratification, the County cannot demonstrate compliance with its own established approval requirements for high-value procurements. This weakens oversight, reduces accountability, and increases the risk of unauthorized or inappropriate expenditures of public funds.

Furthermore, the failure to implement and sustain a previously agreed-upon corrective action demonstrates a systemic weakness in governance. This undermines the reliability of management's assertions and allows critical compliance risks to persist long-term.

Recommendations:

Given that the corrective actions from the 2018 audit were not fully implemented, a more robust control structure is required. We recommend the **Director of Purchasing and Contracting (P&C)**:

6.1 Implement a Mandatory Pre-Closeout Review

Immediately establish a "hard stop" control. This process must require a P&C Manager (or the Director) to conduct a **100% pre-closeout review** of all EP files exceeding \$100,000. This review must verify the BOC ratification documentation is present *before* the procurement file is considered closed.

6.2 Establish Formal Monitoring & Accountability

Assign a specific manager (e.g., Compliance Manager) responsible for quarterly monitoring of EP file completeness. The results of this review must be documented and provided to the COO and the [Oversight Body, e.g., CFO] to demonstrate sustained compliance.

6.3 Update and Re-Train

Immediately update the P&C procedures manual to reflect this new, mandatory review and monitoring process. Provide formal training to all relevant staff on these non-negotiable requirements for high-value procurements.



Management Response:

Management Agreement	Description of Management’s Action Plan to Address Finding	Estimated Timeline to Implement Action Plan
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	<p>Following the CPO’s review and vetting of the NIGP policy, procedure, and process recommendations, the CPO will develop a phased implementation calendar outlining how approved corrective actions will be executed.</p>	<p>Within twelve (12) months of acceptance of final recommendations.</p>
<p>Additional Comments and/or Reason For Disagreement with finding:</p> <p>Comment 6.1 – Implement a Mandatory Pre-Closeout Review The CPO can agree that there is a need to formalize and standardize a pre-closeout review and provide periodic reporting to Executive Management related to procurement matters. P&C is engaged with NIGP to assist in revising existing policies, procedures, and processes, as well as implementing accepted recommendations.</p> <p>The CPO cannot commit to any recommendations until sufficient vetting and validation testing has been completed to identify any remaining deficiencies and ensure that all recommendations are comprehensive before the final deliverables are submitted to the COO and CEO for review.</p> <p>Additionally, as P&C navigates through the review process all recommendations from NIGP and OIIA will be considered to ensure long-term sustainability.</p>		



APPENDICES

Appendix I – Objective, Scope, and Methodology

Objective

The objectives of this audit were to:

- Assess whether adequate controls exist over emergency procurements and identify opportunities to strengthen the effectiveness and efficiency of those procedures.
- Assess compliance with the existing emergency procurement policies and procedures.

Scope

The scope of our audit focused on emergency procurements from January 1, 2024, to April 30, 2025.

Methodology:

Our methodology included, but not be limited to, the following:

- Interview appropriate County personnel and external parties
- Review prior related audit reports and determine status of findings
- Review current emergency procurement policies and procedures for completeness and alignment
- Test for compliance with existing emergency procurement procedures



Appendix II – Sampled Emergency Procurements

Vendor	Purchases	Date of Emergency	Total
Cintas Corporation #201 Decatur	Uniforms and Services	4/15/2024	90,975.77
Delta Municipal Supply Company Inc	3/4" Copper Tubing in 100 Rolls; 1 1/2" Cooper in 60" Coil; Emergency Purchase	6/4/2024	97,011.00
Cornerstone H2O	Rental and Labor for Belt Press Model Kp94	3/1/2024	353,425.00
B&W Mechanical Contractors Inc	Replace McQuay Condensing Unit with Ciller unit. Change air handler coils from DX to Chilled water coils	2/27/2024	244,251.00
Brown Management Services Enterprises Inc	Odor Control Seminole Landfill	6/1/2024	192,750.00
B&W Mechanical Contractors Inc	Chiller Replacement	4/9/2024	379,010.00
Arborserv Inc	Helene Down Tree Service	9/26/2024	225,150.00
Ruby-Collins	Peachtree Industrial Boulevard Water Main Replacement	10/1/2024	46,435,928.00
			48,018,500.77



Appendix III – Management Response



03/05/2026

Lavois Campbell
Chief Audit Executive
Office of Independent Internal Audit
1300 Commerce Drive, Suite 300
Decatur, Georgia 30030

RE: Management Response to “Audit of Emergency Procurements No. IA-2024-0243-PC”

Dear Mr. Campbell:

In accordance with DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A- Independent Internal Audit, this is our response to the audit named above provided in this document. As required by the ordinance, our response includes 1) a statement regarding our agreement or disagreement along with reasons for any disagreement, 2) our plans for implementing solutions to issues identified, and 3) the timetable to complete such plans.

If you have any questions about this response, please contact me.

Sincerely,

Michelle Butler Digitally signed by Michelle Butler
Date: 2026.03.24 17:21:13 -04'00'



DISTRIBUTION

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PROJECT TEAM

This report was submitted by:

Clenty Hinton

March 31, 2026

Clenty Hinton, CGAP

Date

Internal Auditor, Senior.

Office of Independent Internal Audit

This report was reviewed by:

Donna Jackson

March 31, 2026

Donna Jackson, CPA, CIA

Date

Internal Audit Manager

Office of Independent Internal Audit

The report was approved by:

Lavois Campbell

March 31, 2026

Lavois Campbell, CIA, CISA, CFE, CGA-CPA

Date

Chief Audit Executive

Office of Independent Internal Audit



STATEMENT OF ACCORDANCE

Statement of Accordance

The mission of DeKalb County is to make the priorities of the citizens of DeKalb County; the priorities of County government - by achieving a safer DeKalb, building stronger neighborhoods, creating a fiscally accountable and more efficient County government, and uniting the citizens of DeKalb County.

The mission of the Office of Independent Internal Audit 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.

This performance audit was prepared pursuant to DeKalb County, Georgia – Code Ordinances/Organizational Act Section 10A - Independent Internal Audit. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This report is intended for the use of the agency to which it was disseminated and may contain information that is exempt from disclosure under applicable law. Do not release without prior coordination with the Office of Independent Internal Audit.

Please address inquiries regarding this report to the Office of Independent Internal Audit at 404-831-7946.