



March 24, 2026

Juliana Njoku
 Director – Planning & Sustainability
 Planning & Sustainability
 1300 Commerce Drive Decatur, GA

RE: 2nd Follow-up Report on the Status of Alcohol Privilege License Audit Report No. 2019-013-PS.

Dear Director Njoku,

As required by DeKalb County, Georgia – Code of Ordinances/Organizational Act Section 10A - Independent Internal Audit (I), the Office of Independent Internal Audit (OIIA) has completed a follow-up of the audit noted above. I have attached OIIA's report on the status of management actions taken to address the finding(s) contained in the referenced audit report. The conclusions in this follow-up report are limited to the status of the implementation and not the effectiveness of the completed action plans, which may be assessed in a future audit.

Status of Audit Findings

Based on our review of management's responses to Findings 1 and 2, both findings remain open with a target completion date of June 30, 2026. Planning and Sustainability is developing detailed standard operating procedures to align alcohol licensing with applicable requirements and has realigned the Business Licenses Division under Planning & Sustainability Operations to strengthen governance and oversight. Additionally, the Hansen application upgrade is still in progress due to prior routing issues and renewal season constraints; management is mitigating risks through data collection and plans to begin testing after April 15, with full resolution anticipated by the target date. See Figure 1 below:

Figure 1 - Status of Management Action Plans

Finding No.	Report Finding	Status of Management Action Plans – January 2024	Status of Management Action Plans – February 2026
1	Written Policies and Procedures Not Consistent with Current Ordinances and Practices	Open	Open
2	Licenses Issued and Renewed Without Required Documentation	Partially Complete	Partially Complete



Office of Independent Internal Audit

LAVOIS CAMPBELL, CHIEF AUDIT EXECUTIVE

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Please contact me if you require additional information.

Regards,

Lavois Campbell

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

Chief Audit Executive

Attachment: Audit Findings Status Update Form

cc.

Lorraine Cochran-Johnson, Chief Executive Officer

Robert Patrick, Board of Commissioners, District 1

Michelle Long Spears, Board of Commissioners, District 2

Nicole Massiah, Board of Commissioners, District 3

Chakira Johnson, Board of Commissioners, District 4

Mereda Davis Johnson, Board of Commissioners, District 5

Ted Terry, Board of Commissioners, District 6

LaDena Bolton, Board of Commissioners, District 7

Tanja Christine Boyd-Witherspoon, Chairperson, Audit Oversight Committee

Adrienne T. McMillon, Vice Chairperson, Audit Oversight Committee

Michael Lopata, Audit Oversight Committee

Lisa Earls, Audit Oversight Committee

Petrina Bloodworth, Audit Oversight Committee

Zachary L. Williams, Chief Operating Officer / Executive Assistant

Mathew Welch, Interim County Attorney

Leah Davis, CEO's Chief of Staff



Office of Independent Internal Audit

LAVOIS CAMPBELL, CHIEF AUDIT EXECUTIVE

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Dekalb County Government			
Office of Independent Internal Audit			
Date: February 27, 2026		Prepared by: Lawrence Clark	
Audit Findings Status Update Form			
Report Date	Report #	Report Title	
4/28/2022	2019-013-PS	Alcohol Privilege License Audit	
Contact Person	Title	Phone No.	Email Address
Cedric Hudson	Director, Planning & Sustainability	404-687-7154	chudson@dekalbcountyga.gov
Activity	Responsible Area	Repeat Finding	Anticipated Completion Date (OIIA)
2nd Follow-up	Planning and Sustainability Department - Business and Alcohol Licenses	N/A	8/31/26
Finding		Finding Detail	
No.	1		
Date	4/28/22		
Written Policies and Procedures Not Consistent with Current Ordinances and Practices			
Recommendations		<p>We recommend that management:</p> <ul style="list-style-type: none"> Update the draft policies and procedures to be consistent with the current ordinances and include detailed procedures regarding the current alcohol license processes. Finalize the draft policies and procedures manual by obtaining the required approval. Implement procedures to help ensure that policies and procedures remain consistent with County Ordinances. 	
Management Responses		<p>Management will develop NEW standard operating procedure manual, job aids, and guides as soon as the implementation of both Hansen application upgrade, ePermitting customer interface (payment and application portal) are completed along with the new COVID-19 protocol. In addition, the changes in GA state law with an effective date of January 12, 2022, that will require all new alcohol license applications to be applied through the state website and not the county will also have a significant impact on our current workflow process. As a result, the standard operating procedure will be completed/finalized after upgrade implementation and process of the state of GA is finalized. We anticipate the completion of updating our Standard Operating Procedures by the end of the second quarter of 2022.</p>	
1st Status Update-1/18/2024			
X	Open	<p>Update the draft policies and procedures to be consistent with the current ordinances and include detailed procedures regarding the current alcohol license processes:</p> <p>P&S Administration has hired a business analyst to generate SOP's for the department including the business license division. Additionally, the current alcohol policies and procedures follow the GA state law and new alcohol licenses must be submitted to the state portal first before submitting for the local license which streamlines the process with the exception of required background checks/fingerprinting.</p>	
	Management/Agency Assumes Risk		
	Partially Complete		
	Complete Pending Verification by OIIA		
	Closed		
		<p>Finalize the draft policies and procedures manual by obtaining the required approval:</p> <p>The business license division has documentation in place and an SOP in progress for licensing and taxation requirements. The SOP for system input is still being generated due to system issues/upgrades. It is unable to be finalized for all processes at this time due to some system limitations. We have generated a manual for new business license data processing.</p> <p>Implement procedures to help ensure that policies and procedures remain consistent with County Ordinances:</p> <p>All policies and procedures are consistent with County Ordinances.</p> <p>The estimated completion date for the policy manual is April 30, 2024</p>	
Current Status Update 2/19/2026			
X	Open	<p>Based on Planning and Sustainability management's update below, the finding remains open.</p> <p>We are currently developing standard operating procedures documenting in detail a step-by-step procedure. All items remain outstanding; there was no information collected from the previous leadership in the Business License Division.</p>	
	Management/Agency Assumes Risk	<p>The department is currently developing detailed standard operating procedures to align alcohol licensing policies with County ordinances, state law, and operational practices. As part of strengthening governance and oversight, the Business Licenses Division has been realigned under Planning & Sustainability Operations from the Development Services.</p>	
	Partially Complete		
	Complete Pending Verification by OIIA	<p>We are requesting to submit our standard operating procedures this Summer 2026.</p>	
	Closed	<p>Planning estimates that the integration will be on June 30, 2026</p>	

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Contact Person	Title	Phone No.	Email Address
Cedric Hudson	Director, Planning & Sustainability	404-687-7154	chudson@dekalbcountyga.gov
Activity	Responsible Area	Repeat Finding	Anticipated Completion Date (OIIA)
2nd Follow-up	Planning and Sustainability Department - Business and Alcohol Licenses	N/A	8/31/26
Finding		Finding Detail	
No.	2		
Date	4/28/22		
Licenses Issued and Renewed Without Required Documentation			
Recommendations	<p>During the audit, we determined that the Division had implemented a quality control procedure (checklist) just after our test period (January – December 2019) to help ensure applications are approved only when all required documentation has been received and properly completed. We will verify the effectiveness of the newly implemented quality control procedures during our audit follow-up process. In addition, to the quality control procedures implemented, we recommend that Division management consider implementing procedures to assess provisional excise tax based on payment history for licensees that fail to file their return.</p>		
Management Responses	<p>While we agree with the finding, it should be noted that, of the sampling size, only 10% had “one” item missing of the 20 items required for a complete application. This means that 95% of the sample size was complete.</p> <p>Furthermore, we disagree with this recommendation to assess provisional excise tax. Our current process requires the customer to have a current excise alcohol account before an alcohol renewal license can be issued. With the Hansen application upgrade, we hope to streamline the reporting, payment, and collection of delinquent excise taxes. After implementation, the system will automatically send notifications to customers if no return is made and/or delinquent notices.</p> <p>We have implemented a “checklist” for the required documents. Barring human error, this should improve the assurance of application completeness.</p> <p>We anticipate the completion of the Hansen application upgrade by the end of the second quarter of 2022 to assist with the delinquent excise payment issue</p>		
1st Status Update-1/18/2024	<p>Documents required for license processing are now electronically uploaded into the Infor/Hansen system by applicants. The system interface lists all documents that must be uploaded based on the type of license for which the applicant is applying. The system prevents the applicant from submitting the application package until all required documents have been uploaded. This portion of management's action plan related to the audit finding is completed. The Hansen application upgrade is only partially completed. The system does not yet automatically send notifications to customers who have not filed an excise tax return. This portion of management's action plan related to the audit finding is open and the implementation date of this part of the upgrade is unknown.</p>		
Open			
Management/Agency Assumes Risk			
<input checked="" type="checkbox"/> Partially Complete			
Complete Pending Verification by OIIA			
Closed			
Current Status Update 2/19/2026	<p>Based on Planning and Sustainability management's updates below the finding remains partially complete.</p>		
Open			
Management/Agency Assumes Risk			
<input checked="" type="checkbox"/> Partially Complete	<p>Information was submitted to the Information Technology Department from the Business License during the Former Interim Director's term without routing that approval properly within the Planning & Sustainability Department. This has caused a systematic issue that we are working on correcting.</p>		
Complete Pending Verification by OIIA			
Closed			
	<p>Planning will submit another component to integrate into INFOR Hansen after renewal season. Currently, we are collecting data along the way to address technical errors. We do not want to disrupt the system while we are in this busy season. Systematic testing will begin soon after April 15th to address excise tax notices to companies.</p> <p>Currently, the Business License is in renewal season until April 15, 2026. Planning estimates that the integration will be on June 30, 2026</p>		