Office of Independent Internal Audit

LAVOIS CAMPBELL, CHIEF AUDIT EXECUT IV E

August 7, 2026

Dianne McNabb, Chief Financial Officer
Finance Department
1300 Commerce Dr, Decatur, GA

RE: 2nd Follow-up Report on Audit of Wire Transfer Processes Report No. IA-2022-081-FN.

Dear CFO McNabb,

As required by DeKalb County, Georgia – Code of Ordinances/Organizational Act Section10A - Independent Internal Audit (l), 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 findings 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 the documentation provided, management's responses, and OIIA's verification procedures, Finance Department has implemented corrective actions that adequately address the recommendations associated with all six findings. Accordingly, all findings are considered **Closed**, and no additional follow-up work is recommended at this time. See Figure 1 below:

Figure 1 - Status of Management Action Plans

Finding No.	Report Finding	Status of Management Action Plans – July 2026
1	**Unauthorized User Department (UD) Employees "Initiated" and "Approved" Manual Wire Transfers Payments.**	**Closed**
2	**Some Manual Wire Transfer Payments, Requested by UDs, Were Not Supported with Documented Evidence of Authorization.**	**Closed**
3	**Some Preauthorized Debit Wire Transfers Were Not Supported with Evidence of Senior Management Authorization Permitting Vendors to Initiate Payments from County Bank Accounts.**	**Closed**
4	**No Evidence Senior Management Authorized the Opening of Some of the County Bank Accounts Used to Make Wire Transfers Payments.**	**Closed**
5	**Treasury Management Monitoring Controls Were Not in Place for Wire Transfers Activities.**	**Closed**
6	**Operating Policies and Procedures Are Not Current or Complete and Need to be Updated.**	**Closed**

Please contact me if you require additional information.

Regards,

Lavois Campbell

Lavois Campbell, CIA, CISA, CFE, CGA

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

Michael Lopata, Vice Chairperson, Audit Oversight Committee

Adrienne McMillion Member of Audit Oversight Committee

Petrina Bloodworth- Member of Audit Oversight Committee

Lisa Earls, Member of Audit Oversight Committee

Robert Atkins, Treasurer

Zachary L. Williams, Chief Operating Officer/Executive Assistant

Antwyn Brown, Deputy Chief Operating Officer

Leah Davis, CEO's Chief of Staff, Board of Commissioners

Office of Independent Internal Audit

LAVOIS CAMPBELL, CHIEF AUDIT EXECUT IV E

Dekalb County Government				
Office of Independent Internal Audit				
Date:	**July 28, 2026**		**Prepared by: Clenty Hinton**	
Audit Findings Status Update Form				
Status Date	**Report #**	**Report Title**		
7/28/26	IA- 2022-081-FN	**Follow Up of Audit Of Wire Transfer Processes**		
Contact Person	**Title**	**Phone No.**	**Email Address**	
Dianne McNabb	Chief Financial Officer	404-371-2745	dmcnabb@dekalbcountyga.gov	
Activity	**Accountability**	**Schedule**		
Wire Transfer Processes	**Responsible Area**	**Repeat Finding**	**Anticipated Completion Date/Date Adjustments will be made**	
	Finance Department	Yes	**7/28/26**	

Finding		**Finding Detail**
No.	**1**	
Date	**8/1/23**	

Finding	**Unauthorized User Department (UD) Employees "Initiated" and "Approved" Manual Wire Transfers Payments.**
Recommendations	We recommend that Finance management: • Require that user departments document the name and signature of authorized initiators and approvers for wire transfer requests. The list should be periodically reviewed and updated by the UD head to help ensure it does not include employees who have separated from the department. Any updates should be immediately communicated to Treasury. • Require that Treasury personnel verify with documented evidence that the initiator and approver of the request were authorized by the UD head before processing the wire transfer. • Document the procedures for establishing authorized UD initiators and approvers for wire transfer requests submitted to Treasury.
Management Response	Treasury will document all the names and signatures of all authorized wire transfer request personnel and update them as needed with the UD head. Treasury will update the procedures to include verifying all wire request signatures are authorized.
1st Status Update - 3/6/25	**Management Response** Treasury will document all the names and signatures of all authorized wire transfer request personnel and update them as needed with the UD head. Treasury will update the procedures to include verifying all wire request signatures are authorized. The estimated timeline for implementation of the Action Plan is October 1, 2023. **OIIA Comments** UpdateDetails of Status: We reviewed a copy of the revised Wire Transfer Policy and Procedures Manual and observed the business units that were authorized to initiate manual wire transfers were identified. In addition, we received the Electronic Funds Transfer (EFT) forms that listed the authorized approvers and initiators from the payroll and pension departments. Treasury is working towards completing the EFT forms for the remaining business units - Debt Service, Governmental, and Watershed. Additionally, the revised policies/procedures require the business units to designate specific users assigned to handle the input, review, and approval of wire transfers.
2nd Status Update - 7/28/26	**Management Response** The Electronic Funds Transfer (EFT) forms have been completed for the business units, including Debt Service, Governmental, and Watershed. In accordance with the revised policy, specific users have been designated to perform the input, review, and approval of wire transfers.

	Status Update	For OIIA Use Only
	Open	**Current Status of Action Plan:** We completed an assessment of the outstanding recommendations related to Finding 1 of the Wire Transfer follow-up audit. Our review confirmed that Electronic Funds Transfer (EFT) forms have been properly completed for all applicable business units, including Debt Service, and Governmental. In addition, in accordance with the revised policy, designated users have been assigned to perform the input, review, and approval of wire transfers. Based on this evaluation, all recommendations associated with Finding 1 have been implemented and are considered complete.
	Management/Agency Assumes Risk	
	Partially Complete	
	Complete Pending Verification by OIIA	
X	Closed	

DeKalb County
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Office of Independent Internal Audit

LAVOIS CAMPBELL, CHIEF AUDIT EXECUT IV E

Dekalb County Government

Office of Independent Internal Audit

Date: July 28, 2026 **Prepared by:** Clenty Hinton

Audit Findings Status Update Form

Status Date	Report #	Report Title
7/28/26	IA- 2022-081-FN	**Follow Up of Audit Of Wire Transfer Processes**

Contact Person	Title	Phone No.	Email Address
Dianne McNabb	Chief Financial Officer	404-371-2745	dmcnabb@dekalbcountyga.gov

Activity	Accountability: Responsible Area	Accountability: Repeat Finding	Schedule: Anticipated Completion Date/Date Adjustments will be made
Wire Transfer Processes	Finance Department	Yes	**7/28/26**

Finding		Finding Detail
No.	2	
Date	**8/1/23**	

Finding

Some Manual Wire Transfer Payments, Requested by UDs, Were Not Supported with Documented Evidence of Authorization.

Recommendations

We recommend that Finance management:
• Collaborate with UDs to implement procedures to ensure UD wire transfer requests are not processed without a completed UD authorized Oracle Gateway Data form or an alternative standardized cover document capturing similar information.
• Revise the policy to indicate the types of transactions that require the use of the Gateway form so that it is clear when a Gateway form is required or not.
• Implement procedures requiring the retention of the form and supporting documents.
• Document procedures for Treasury's verification of wire transfer requests upon receipt, supporting documentation, and UD authorization.
• Develop procedures to help ensure electronic signatures are "restricted" from editing. For example, using the restricted signature feature in the Adobe Acrobat application to prevent the date and signatures from being manipulated.
• Work with Wells Fargo Bank to implement procedures for obtaining application user activity reports, including "approval" of wire transfer transactions in the CEO application.

Management Response

Treasury will implement and revise all policies and procedures to ensure wire transfer requests are properly documented and secure. We will pull and save the audit wire transfer report every quarter.

1st Status Update - 3/6/25

Management Response
Treasury will implement and revise all policies and procedures to ensure wire transfer requests are properly documented and secure. We will pull and save the audit wire transfer report every quarter.

The estimated timeline for implementation of the Action Plan is October 1, 2023.

OIIA Comments
UpdateDetails of Status:
We observed that the following recommendations were included in the revised Policies and Procedures Manual.
(1) Wire transfers can not be processed without an authorized/signed Oracle Gateway form except when an invoice or authorized executed contract with supporting documentation is present.
(2) When verifying the wire transfer the authorized signor must be on the list used by Treasury.

The revised policy/procedures did not require the use of the recommended alternative standardized form, instead it listed the requirement for supporting documentation and additional information (e.g. payment instruction, purchase order etc.) necessary for the initiation of the wire.

The requirement for an electronic signature was mentioned, but the requirement that the signature be restricted/tamper proof was not stated. Treasury is satisfied with the existing (editable) electronic signatures and indicated that risk is mitigated as the Gateway forms were accompanied by supporting documentation that contained official signatures.

2nd Status Update 7/28/26

Management Response
The policy and procedures manual has been updated to explicitly require the use of an alternative standardized cover document when the authorized Oracle Gateway Data Form is not utilized, thereby ensuring consistent supporting documentation.

Coordination with the Treasury and Legal Departments has confirmed that the revised policy clearly defines the required retention period for wire transfer documentation.

The revised policy includes a requirement that all signatures must be secured using restricted methods to prevent unauthorized alterations.

Formal procedures have been established for the timely receipt, review, and ongoing monitoring of application user activity reports received from Wells Fargo Bank.

	Status Update
	Open
	Management/Agency Assumes Risk
	Partially Complete
	Complete Pending Verification by OIIA
x	Closed

For OIIA Use Only

Current Status of Action Plan:
We completed our assessment of the outstanding recommendations related to the Wire Transfer follow-up audit and confirmed the following:

• The policy manual now requires a standardized cover document when the Oracle Gateway Data Form is not used.
• Treasury and Legal have verified that the revised policy clearly defines the documentation retention period.
• The policy now requires signatures to be secured using restricted methods.
• Procedures are in place for timely receipt, review, and monitoring of Wells Fargo application user activity reports.

All recommendations have been fully implemented and are considered complete.

Office of Independent Internal Audit

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Dekalb County Government

Office of Independent Internal Audit

Date: July 28, 2026 **Prepared by:** Clenty Hinton

Audit Findings Status Update Form

Status Date	Report #	Report Title
7/28/26	IA- 2022-081-FN	**Follow Up of Audit Of Wire Transfer Processes**

Contact Person	Title	Phone No.	Email Address
Dianne McNabb	Chief Financial Officer	404-371-2745	dmcnabb@dekalbcountyga.gov

Activity	Accountability	Schedule	
Wire Transfer Processes	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Finance Department	Yes	**7/28/26**

Finding		Finding Detail
No.	3	
Date	**8/1/23**	

Finding	**Some Preauthorized Debit Wire Transfers Were Not Supported with Evidence of Senior Management Authorization Permitting Vendors to Initiate Payments from County Bank Accounts.**
Recommendations	We recommend that Finance management: • Request from Wells Fargo Bank a list of all vendors that are preauthorized to debit a county account for wire transfer transactions. • Request that user departments review, at least annually, all vendor preauthorized wire transfer agreements to verify and update preauthorization terms if necessary. All documents supporting vendor approval and wire transfer preauthorization should be retained and available for review. • Document procedures for handling preauthorized wire transfers.
Management Response	Treasury will send the master list to the UD to review annually and update procedures.
	Management Response ReportTreasury will send the master list to the UD to review annually and update procedures. The estimated timeline for implementation of the Action Plan is October 1, 2023 **OIIA Comments** Details of Status: The revised Policies and Procedures Manual included instructions for handling preauthorized wire transfers The revised policy/procedures did not require departments to perform an annual review of preauthorized wire transfer agreements. Treasury agreed to add procedures regarding the annual review of the wire transfer agreements to the Policy and Procedures Manual. The areas of emphasis will include, (1) Persons who are deemed a responsible party, (2) Timelines, (3) Activity of interest, and (4)Resolution of issues/inconsistencies.
2nd Status Update 7/28/26	**Management Response** The County has obtained and currently maintains a comprehensive, up-to-date list of all vendors preauthorized to debit County accounts via wire transfer. The revised policy has been updated to require an annual review and validation of all preauthorized wire transfer arrangements to ensure their continued appropriateness and authorization. The updated policy clearly defines the requirements for the retention, storage, and accessibility of all supporting documentation related to wire transfer transactions.

	Status Update	For OIIA Use Only
	Open	**Current Status of Action Plan:** We completed our assessment of the remaining recommendations from the Wire Transfer Follow-Up Audit. Our review confirmed that: .The County maintains a current list of all vendors preauthorized to debit County accounts via wire transfer. ·The revised policy requires an annual review of all preauthorized wire transfer arrangements. .The updated policy defines requirements for the retention, storage, and accessibility of supporting wire transfer documentation. Based on our review, all recommendations have been fully implemented and are considered complete.
	Management/Agency Assumes Risk	
	Partially Complete	
	Complete Pending Verification by OIIA	
X	Closed	

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Date: July 28, 2026		**Prepared by:** Clenty Hinton		
Audit Findings Status Update Form				
Status Date	**Report #**	**Report Title**		
7/28/26	IA- 2022-081-FN	**Follow Up of Audit Of Wire Transfer Processes**		
Contact Person	**Title**	**Phone No.**	**Email Address**	
Dianne McNabb	Chief Financial Officer	404-371-2745	dmcnabb@dekalbcountyga.gov	
Activity	**Accountability**	**Schedule**		
Wire Transfer Processes	**Responsible Area**	**Repeat Finding**	**Anticipated Completion Date/Date Adjustments will be made**	
	Finance Department	Yes	**7/28/26**	
Finding	**Finding Detail**			
No. 4				
Date **8/1/23**				
Finding	**No Evidence Senior Management Authorized the Opening of Some of the County Bank Accounts Used to Make Wire Transfers Payments.**			
Recommendations	We recommend that Finance management: • Review all County bank account documentation to ensure documentation authorizing the opening of accounts are available. If documents are not currently on file with the County, Treasury should collaborate with Wells Fargo Bank to obtain copies of the supporting documentation, including the account signatory cards. • Revise the Treasury Retainage Account Policy to help ensure it is consistent with the Wells Fargo DeKalb Authorization Certification.			
Management Response	Treasury will ensure authorizing account information is available if requested.			
	Management Response Treasury will ensure authorizing account information is available if requested. The estimated timeline for implementation of the Action Plan is October 1, 2023 **OIIA Comments** Details of Status: The retainage policy was revised to limit the authority to open an account to the CEO and CFO. The retainage policy is still in draft form. Authorization to Open Bank Accounts Treasury provided confirmation from the Wells Fargo bank of the authorized Senior County Officials that opened the bank accounts tested during the audit. Treasury stated that the process for opening a bank account had since changed, and the current process only allowed for electronic transactions/activities. As a result, physical signature cards are no longer utilized. Further, it was noted that the CEO and CFO are the only persons authorized to open bank accounts. In addition, Treasury stated that documented evidence of authorization to open bank accounts would be available if requested.			
2nd Status Update - 7/28/26	**Management Response** Documented evidence of authorization for all bank accounts opened have been properly maintained, made readily accessible, and placed on file for audit review? The retainage policy is not in draft form it has been finalized and formally approved.			
Status Update	**For OIIA Use Only**			
Open	**Current Status of Action Plan:** The assessment confirmed that documented authorization for all bank accounts has been properly maintained and is readily available for audit review. In addition, the retainage policy has beem finalized and formally approved. Based on these actions, all recommendations have been satisfactorily addressed and are considered complete.			
Management/Agency Assumes Risk				
Partially Complete				
Complete Pending Verification by OIIA				
X Closed				

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Contact Person	Title	Phone No.	Email Address	
Dianne McNabb	Chief Financial Officer	404-371-2745	dmcnabb@dekalbcountyga.gov	
Activity	Accountability	Schedule		
Wire Transfer Processes	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made	
	Finance Department	Yes	**7/28/26**	
Finding No. 5	Finding Detail			
Date **8/1/23**				
Finding	**Treasury Management Monitoring Controls Were Not in Place for Wire Transfers Activities.**			
Recommendations	We recommend that Finance management: • Document procedures for performing and reporting on periodic analytical or monitoring activities of wires processed. Treasury should collaborate with the county senior management and user departments to determine analytical and statistical information needs. • Perform and report on the results of periodic analysis of wires transfer data. The reporting should consider the abovementioned examples and include but is not limited to an aging report and year-over-year trend analysis.			
Management Response	Treasury will develop Monitoring/Metric reports.			
1st Status Update - 3/6/25	**Management Response** ReportTreasury will develop Monitoring/Metric reports The estimated timeline for implementation of the Action Plan is October 1, 2023 **OIIA Comments** Details of Status: We observed the generation/creation of reports utilized by Treasury staff and management. However, we do not have evidence that shows the data in the reports was analyzed and shared with Senior Management. Treasury staff is currently working on annual metrics and the manner in which they should be presented to senior management and vendors.			
2nd Status Update - 7/28/26	**Management Response** Formal procedures have been established and documented for performing analytical reviews of wire transfer activity. These procedures clearly define the methodology, frequency, and responsible parties for conducting the reviews. Management formally reports the results of wire transfer analytical reviews to senior management and other appropriate stakeholders on a defined and consistent basis.			
Status Update	For OIIA Use Only			
Open	**Current Status of Action Plan:** We completed our assessment of the remaining recommendations related to analytical reviews of wire transfer activity. Our review confirmed that formal procedures have been established and documented, defining the methodology, frequency, and responsible parties for performing analytical reviews. In addition, management formally reports the results of these analytical reviews to senior management and other appropriate stakeholders on a consistent basis. Based on our assessment, all recommendations have been fully implemented and are considered complete.			
Management/Agency Assumes Risk				
Partially Complete				
Complete Pending Verification by OIIA				
X Closed				

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Dekalb County Government			
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Status Date	**Report #**	**Report Title**	
7/28/26	IA- 2022-081-FN	**Follow Up of Audit Of Wire Transfer Processes**	
Contact Person	**Title**	**Phone No.**	**Email Address**
Dianne McNabb	Chief Financial Officer	404-371-2745	dmcnabb@dekalbcountyga.gov
Activity	**Accountability**	**Schedule**	
Wire Transfer Processes	**Responsible Area**	**Repeat Finding**	**Anticipated Completion Date/Date Adjustments will be made**
	Finance Department	Yes	**7/28/26**
Finding — **No.** 6 — **Date** **8/1/23**	**Finding Detail**		
Finding	**Operating Policies and Procedures Are Not Current or Complete and Need to be Updated.**		
Recommendations	We recommend that Treasury management revise its wire transfer policies and procedures to address the abovementioned gaps and deficiencies.		
Management Response	Treasury will incorporate the resolutions to Findings 1 – 5 in its revised policy		
1st Status Update - 3/6/25	**Management Response** Treasury will incorporate the resolutions to Findings 1 – 5 in its revised policy. The estimated timeline for implementation of the Action Plan is October 1, 2023 **OIIA Comments** Details of Status: We observed the documentation and incorporation/implementation of some recommended procedures. Several issues have not yet been implemented and, as a result, are not documented in the revised Policy and Procedures Manual, which remains in draft form. These issues pertain to findings 1 through 5. Treasury attributed the delay in implementing the recommendations to staff shortages and the ongoing CV360 implementation, which has significantly impacted the department's capacity.		
2nd Status Update - 7/28/26	**Management Response** Policy revisions and recommendations have been formally documented, approved, and implemented in accordance with the established governance framework. Identified staffing shortages have been addressed, treasury is fully staffed to support operational needs. Yes, there are no outstanding CV360 system issues were identified related to functionality, user access, or operational impacts.		

	Status Update	For OIIA Use Only
	Open	**Current Status of Action Plan:**
	Management/Agency Assumes Risk	The review confirmed that policy revisions and recommendations have been documented, approved, and implemented. Treasury staffing levels have been fully addressed, and no outstanding CV360 system issues remain related to functionality, access, or operations.
	Partially Complete	
	Complete Pending Verification by OIIA	
X	Closed	Based on our assessment, all recommendations have been fully implemented and are considered complete.