



Office of Independent Internal Audit

LAVOIS CAMPBELL, CHIEF AUDIT EXECUTIVE

August 24, 2026

Dianne McNabb, Chief Financial Officer
Finance Department

Michelle Butler
Chief Procurement Officer
Purchasing and Contracting

RE: Status of Management Action Plans – Invoice Payment and Cash Disbursement Process- Audit Report No. 2019-011-FIN.

Dear CFO McNabb and CPO Butler,

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 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

Finance Department, Purchasing & Contracting Department, and the Department of Innovation and Technology are continuing to work through the process of completing the corrective action plans. Management has indicated they anticipate completing action plans by February 1, 2027. We will follow up after that date to verify the completion of the action plans.

Figure 1 - Status of Management Action Plans

Finding No.	Report Finding	Status of Management Action Plans Oct 2022	Status of Management Action Plans Aug 2026
1	Data and Information in the Reports Provided Could not be Validated	Open	Partially Complete
2	Missing Monitoring Controls	Open	Partially Complete
3	SMF Management and Maintenance Needs Improvements	Open	Open
4	Non-compliance with the County's Conflict of Interest Ordinance	Partially Complete	Partially Complete



Office of Independent Internal Audit

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Finding No.	Report Finding	Status of Management Action Plans Oct 2022	Status of Management Action Plans Aug 2026
5	Some Invoice Payment Processing Procedures Not Centrally Located	Open	Open
6	Operating Policies and Procedures Are Not Current or Complete and Need to be Updated.	Open	Open
7	Invoices Processed Prior to an Approved Purchase Order	Open	Open
8	UDs Not Always Compliant with Standard Operating Procedures	Open	Open
9	Access Controls for AP Module Need Improvement	Open	Closed

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

Zachary L. Williams, Chief Operating Officer/Executive Assistant

Antwyn Brown, Deputy Chief Operating 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, Super District 6

LaDena Bolton, PhD, Board of Commissioners, Super 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

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

DeKalb County Government				
Office of Independent Internal Audit				
Date: August 24, 2026		Prepared by: André Miller		
Audit Findings Status Update Form				
Status Date	Report #	Report Title		
8/24/26	2019-011-FIN	AUDIT OF INTERNAL CONTROLS RELATED TO THE INVOICE PAYMENT AND CASH DISBURSEMENT PROCESSES		
Contact Person	Title	Phone No.	Email Address	
Dianne McNabb	Chief Financial Officer	(404)371-2745	dmcnabb@dekalbcountyga.gov	
Activity	Accountability	Schedule		
2nd Follow-up	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made	
	Finance Department	No	2/1/27	
Finding		Finding Detail		
No.	1			
Date	6/23/21			
Finding		Data And Information In Reports Provided Could Not Be Validated		
Recommendations		To help ensure that the monitoring and detective controls implemented using these reports and data are effective, we recommend that Finance and DoIT management take immediate action to correct and purge historical data of incorrect and invalid information. When the data issues have been resolved, we recommend that Finance management work together with DoIT to assess reporting needs and any changes that need to be made to current reports.		
Management Response		Finance Management Agreement: ☒ Agree ☐ Disagree Description of Management's Action Plan to Address Finding: The AP Division (DOF) will proceed with signing up for the IRS TIN Verification program. The IRS offers free FEI number verification on their website. AP will incorporate and communicate the changes in the revised policy and procedures to ensure that Suppliers information is updated timely with accurate and appropriate documentation is maintained. Estimated Timeline to Implement Action Plan: June 30, 2022 DoIT Management Agreement: ☒ Agree ☐ Disagree Description of Management's Action Plan to Address Finding: DoIT will work with Finance to correct and/or purge incorrect and invalid information. We will work collaboratively to address any reporting enhancements. Estimated Timeline to Implement Action Plan: June 30, 2022.		
1st Status Update - 10/12/2022		Management Status Update and OIIA Comments		
X	Open	The corrective action plan is being addressed as part of the Finance Department's Internal Controls Assessment Corrective Actions response. However, Finance has implemented a process which requires a monthly review of the IOH report by AP management, and revisions to the impacted line items by appropriate AP personnel. The process to correct and/or purge incorrect and invalid information from the Invoice on Hold (IOH) report is not yet complete. Finance and DoIT will continue it's collaboration and anticipate completing the action plan by 3/1/2023.		
	Management/Agency Assumes Risk			
	Partially Complete			
	Complete Pending Verification by OIIA			
	Closed			
2nd Status Update - 8/24/2026		An Invoice on Hold (IOH) report was provided by Finance on August 4, 2026. In response to the open items, Accounts Payable (AP) stated that they can only correct the "Qty Rec" issues identified in the "Hold Reason" field of the IOH report (only 1 noted). All other holds, such as "Line Variance" and "Price," are the responsibility of the end users.		
	Open	AP further stated that they follow up with end users to resolve open items but do not have the authority to close them.		
	Management/Agency Assumes Risk	Management provided evidence of registering for an IRS Taxpayer Identification Number (TIN); however, TIN verification has not yet been incorporated into its policies and procedures.		
X	Partially Complete	Since Finance management will need to determine an effective way to address the AP Invoice on Hold (IOH) items when the hold is the responsibility of the end user and develop TIN verification policies and procedures, we assess the status of this finding as Partially Complete.		
	Complete Pending Verification by OIIA			
	Closed	Finance anticipates that the action plan will be completed by 2/1/2027.		

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Contact Person	Title	Phone No.	Email Address	
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Activity	Accountability	Schedule		
2nd Follow-up	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made	
	Finance Department	No	2/1/27	
Finding		Finding Detail		
No.	2			
Date	6/23/21			
Finding		Missing Monitoring Controls.		
Recommendations		To help ensure that invoices are being processed in compliance with policies and procedures and internal controls are operating as intended, we recommend that Finance management implement procedures to routinely monitor AP activity. Such procedures should include, but not be limited to, the following:		
		•Review of vendor statements monthly.		
		•Consistent and regular review of invoices on hold.		
		•Review of AP aging report.		
		•Perform internal assessment of key processes to identify and recover overpayments, pricing errors, contract non-compliance, and sales tax errors.		
Management Response		•Review of AP balances with debit balances.		
		•Review of AP transactions to ensure controls are operating as expected.		
		Finance Management Agreement: ☒ Agree ☐ Disagree		
		Description of Management's Action Plan to Address Finding: AP will develop standard operating procedures to routinely monitor AP activity. This will include consistent review of AP statements and reports. AP will request the creation and hiring of two AP Analyst positions. These positions will be responsible for updating the policies and procedures, ensuring compliance, monitoring, and internal assessments.		
		Estimated Timeline to Implement Action Plan: June 30, 2022		
1st Status Update - 10/10/2022		Management Status Update and OIIA Comments		
X	Open	The corrective action plan is being addressed as part of the Finance Department's Internal Controls Assessment Corrective Actions response. The review of standardized/customized reports to monitor the AP activities was placed on hold by Finance and DoIT management. In addition, to address the monitoring requirement, AP is working with Human Resources (HR) to create and fill two analyst positions. HR has prepared a register and interviews commenced during the week of 9/12/2022. It is anticipated that the action plan will be completed by 3/1/2023.		
	Management/Agency Assumes Risk			
	Partially Complete			
	Complete Pending Verification by OIIA			
	Closed			
2nd Status Update - 8/24/2026		Management provided an IOH report that is reviewed and monitored weekly by the Management Analyst to identify discrepancies and ensure payment accuracy. Items requiring attention are communicated to the appropriate user department via email for corrective action. OIIA verified that the two Management Analysts were hired and are currently employed. Since the development of standard operating procedures for monitoring AP activities has not been completed, we assess the status of this finding as Partially Complete . Finance anticipates that the action plan will be completed by 2/1/2027.		
	Open			
	Management/Agency Assumes Risk			
X	Partially Complete			
	Complete Pending Verification by OIIA			
	Closed			

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Activity	Accountability	Schedule	
2nd Follow-up	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Finance Department	No	2/1/27
Finding		Finding Detail	
No.	3		
Date	6/23/21		
Finding	SMF Management and Maintenance Needs Improvements To help decrease the risks of non-compliance with federal vendor management regulations, legal liabilities, fraudulent activity, and other irregularities, we recommend that County management establish ownership and accountability for the SMF. Also, we recommend that management update standard operating procedures to include, but not be limited to, the following components related to maintaining and protecting the SMF: • Ensuring the Purchasing Advisory Committee is established. • Developing and maintaining an Ineligible Source List. • Signing up for the IRS TIN Matching Program and performing a TIN matching review on a regular basis. • Performing periodic reviews to ensure the accuracy and integrity of vendor information. • Developing rules governing additions and deletions to the SMF. • Establishing access controls for the SMF to ensure that only appropriate County employees have access, that permissions are limited to only those required for users to perform their specific job responsibilities, that access granted does not create segregation of duties issues with users' job responsibilities, and where segregation of duties is not possible, compensating controls are implemented to reduce related risks.		
Recommendations			
Management Response	Finance Management Agreement: ☒ Agree ☐ Disagree Description of Management's Action Plan to Address Finding: With regard to the IRS TIN Verification program, AP (DOF) will proceed with signing up for the program. The IRS offers FEI number verification on their website. AP will collaborate with P&C to incorporate and communicate the changes in the revised policy and procedures to ensure that Suppliers' information is updated timely with accurate and appropriate documentation is maintained. Estimated Timeline to Implement Action Plan: June 30, 2022 P&C Management Agreement: ☒ Agree ☐ Disagree Description of Management's Action Plan to Address Finding: P&C, in collaboration with the County administration, will reactivate both the Purchasing Advisory Committee and the Ineligible Source List as described in the August 6, 2014 Purchasing Policy. Estimated Timeline to Implement Action Plan: June 30, 2022		
1st Status Update - 10/12/2022		Management Status Update and OIIA Comments	
☒	Open	The corrective action plan is being addressed as part of the Finance Department's Internal Controls Assessment Corrective Actions response. Accounts Payable (AP), Purchasing & Contracting (P&C) and DoIT are working together to establish standardized operating policies and procedures to maintain the Supplier Management Files (SMF). P&C management have identified participants to serve on the Purchasing Advisory Committee. The next step is to obtain the appropriate approvals as required by the Purchasing Policy and have its first meeting. During the week of 9/9/2022, Finance management confirmed P&C position regarding the updated SMF procedures. Finance anticipates that the action plan will be completed by 3/1/2023.	
☐	Management/Agency Assumes Risk		
☐	Partially Complete		
☐	Complete Pending Verification by OIIA		
☐	Closed		
2nd Status Update - 8/24/2026			
☒	Open	The initial and prior responses to this finding were provided by the previous Chief Procurement Officer (CPO). Due to changes in P&C leadership in 2024, the current CPO needs additional time to review the recommendation and determine how best to implement it in a manner that is advantageous to the County. Since the CPO is evaluating the most appropriate assignment of ownership for the standard operating procedures (SOPs) related to maintaining SMF files, the approach and responsibility for managing the Ineligible Source List, and whether reactivating the Purchasing Advisory Committee is in the best interest of the County, we assess the status of this finding as Open . It is anticipated that the action plan will be completed by 2/1/2027.	
☐	Management/Agency Assumes Risk		
☐	Partially Complete		
☐	Complete Pending Verification by OIIA		
☐	Closed		

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Activity	Accountability	Schedule	
2nd Follow-up	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Finance Department	No	2/1/27
Finding		Finding Detail	
No.	4		
Date	6/23/21		
Finding		Non-compliance With County's Conflict Of Interest Ordinance	
Recommendations		To reduce the risks of appearing to favor parties related to an employee, potentially preventing fair competition, and creating an adverse financial impact to the County, we recommend that P&C management implement additional procedures to ensure: •UD heads and their staff charged with selecting vendors are trained regarding COI ordinance and policies and procedures. •The prospective suppliers complete the Potential Conflict Disclosure form with the required information and P&C management review and document the results. •Ongoing evaluation of vendor's potential COI as changes occur.	
Management Response		P&C Management Agreement: ☒ Agree ☐ Disagree Description of Management's Action Plan to Address Finding: The response to this Finding is already in process. P&C is currently working with Law to prepare Conflict of Interest language to include in all solicitation templates. Additionally, P&C is working to address the training and ongoing evaluation issues. Possible solutions have been identified and will be vetted for inclusion in the procedures. Estimated Timeline to Implement Action Plan: June 30, 2022	
1st Status Update - 10/12/2022		Management Status Update and OIIA Comments	
	Open	The corrective action plan is being addressed as part of the Finance Department's Internal Controls Assessment Corrective Actions response. Purchasing & Contracting (P&C) management indicated that on 8/30/2022 they provided the County's Law department with a draft copy of the updated Conflict of Interest (COI) policies and procedures. Currently, they await the County attorney's approval. Finance management would follow-up with P&C management to determine the status of the COI policies and training of new employees. The action plan is estimated to be completed by 3/1/2023.	
	Management/Agency Assumes Risk		
X	Partially Complete		
	Complete Pending Verification by OIIA		
	Closed		
2nd Status Update - 8/24/2026			
	Open	The County's Law Department has not yet completed its review of the draft Conflict of Interest (COI) policies and procedures; therefore, the documents have not been finalized. P&C Management will follow up with the Law Department to determine the current status of the review and the anticipated timeline for finalization. Since the COI policies and procedures have been developed but remain under review, and the related training is still being developed, we assess the status of this finding as Partially Complete. Finance anticipates that the action plan will be completed by 2/1/2027.	
	Management/Agency Assumes Risk		
X	Partially Complete		
	Complete Pending Verification by OIIA		
	Closed		

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Activity	Accountability	Schedule	
2nd Follow-up	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Finance Department	No	2/1/27
Finding		Finding Detail	
No.	5		
Date	6/23/21		
Finding		Some Invoice Payment Processing Procedures Not Centrally Located	
Recommendations		To reduce these risks, we recommend that AP management implement procedures to eliminate returning check payments to the UD. In addition, we recommend that AP management implement a policy requiring all invoices to be submitted to AP directly. Further, we recommend that AP notify all vendors and UD regarding the implementation of this policy.	
Management Response		Finance Management Agreement: ☒ Agree ☐ Disagree Description of Management's Action Plan to Address Finding: The AP Division (DOF) will implement procedures eliminating all UD requests for picking up Supplier checks. All exceptions and special requests will require approval from the Chief Finance Officer. A revised AP policy will be drafted requiring all suppliers to submit all invoices directly to the AP Division address; further, UDs will be responsible for receiving on all supplies and services in Oracle using a receiving document, i.e., packing slips, bill of lading, and confirmation of services rendered. A formal memo and a mailed insert will be sent advising all UDs and Suppliers of the policy revisions. Estimated Timeline to Implement Action Plan: June 30, 2022	
1st Status Update - 10/12/2022		Management Status Update and OIIA Comments	
X	Open	The corrective action plan is being addressed as part of the Finance Department's Internal Controls Assessment Corrective Actions response. The Finance Department have contracted Nicholas & Cauley to assist in implementing the recommended check distribution and invoice submission policies. In addition, policies regarding vendor submission requirements were discussed with Purchasing management during the week of 9/9/2022. It is anticipated that the action plan will be completed by 3/1/2023.	
	Management/Agency Assumes Risk		
	Partially Complete		
	Complete Pending Verification by OIIA		
	Closed		
2nd Status Update - 8/24/2026			
X	Open	The corrective action plan is being addressed as part of the Finance Department's Internal Controls Assessment Corrective Action Plan. Finance will continue collaborating with P&C on policies and procedures related to vendor submissions, and Finance management expects to complete the comprehensive Accounts Payable (AP) policies and procedures by the end of FY26. Since the development of the policies and procedures has not yet been completed, we assess the status of this finding as Open. It is anticipated that the action plan will be completed by 2/1/2027.	
	Management/Agency Assumes Risk		
	Partially Complete		
	Complete Pending Verification by OIIA		
	Closed		

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Activity	Accountability	Schedule	
2nd Follow-up	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Finance Department	No	2/1/27
Finding		Finding Detail	
No.	6		
Date	6/23/21		
Finding		Invoices On Hold (IOH) Are Not Resolved Timely	
Recommendations		To prevent the risks of liabilities being overstated, penalties being incurred for past due invoices, and adverse vendor relationships, we recommend that Finance, P&C, and DoIT management work together to address the quality of the information in the report and to implement procedures to help ensure fewer invoices are placed on hold and more timely resolution of invoices that are placed on hold. In addition, we recommend that Finance management implement procedures to monitor the activity on the report to identify the root cause of excessive activity and to help ensure that the report does not become unmanageable.	
Management Response		Finance Management Agreement: ☒ Agree ☐ Disagree Description of Management's Action Plan to Address Finding: AP will collaborate with DoIT and P&C to revise the report with timely and relevant information. This will ensure the integrity of the data in the report. As addressed in Finding #8, AP will develop workflow processes and implement monitoring procedures and internal assessments to ensure that the reports are maintained for accuracy. Estimated Timeline to Implement Action Plan: June 30, 2022 P&C Management Agreement: ☒ Agree ☐ Disagree Description of Management's Action Plan to Address Finding: P&C will work with Finance and DoIT to implement a program to help ensure fewer invoices are placed on hold and more timely resolution of invoices that are placed on hold. Note that P&C's part of the invoice payment process is only to process POs used to pay invoices and facilitate a flow of information to the correct individuals for the receiving on POs as necessary. Estimated Timeline to Implement Action Plan: June 30, 2022 DoIT Management Agreement: ☒ Agree ☐ Disagree Description of Management's Action Plan to Address Finding: DoIT will work with Finance and P&C to develop and implement any system changes that will facilitate cleanup of the invoices on hold report. Estimated Timeline to Implement Action Plan: June 30, 2022	
1st Status Update - 10/12/2022		Management Status Update and OIIA Comments	
X	Open	The corrective action plan is being addressed as part of the Finance Department's Internal Controls Assessment Corrective Actions response. However, AP and DoIT's assignment to address and review standardized and potential customized reports for monitoring AP activities is currently on hold. Finance has implemented a process which requires a monthly review of the IOH report by AP management, and revisions to the impacted line items by appropriate AP personnel. In addition, P&C management agreed to include language in all contracts which required all invoices to be submitted to the Accounts Payable division with a copy sent to the User Department. Staff were notified of the new process and immediately began including the language to all documents. Finance and DoIT will continue it's collaboration and anticipate completing the action plan by 3/1/2023.	
	Management/Agency Assumes Risk		
	Partially Complete		
	Complete Pending Verification by OIIA		
	Closed		
2nd Status Update - 8/24/2026		An Invoice on Hold (IOH) report was provided by Finance on August 4, 2026. In response to the open items, Accounts Payable (AP) stated that they can only correct the "Qty Rec" issues identified in the "Hold Reason" field of the IOH report (only 1 noted). All other holds, such as "Line Variance" and "Price," are the responsibility of the end users.	
X	Open	AP further stated that they follow up with end users to resolve open items but do not have the authority to close them. Since Finance management will need to determine an effective way to address the AP Invoice on Hold (IOH) items when the hold is the responsibility of the end user, we assess the status of this finding as Partially Complete. Finance anticipates that the action plan will be completed by 2/1/2027.	
	Management/Agency Assumes Risk		
	Partially Complete		
	Complete Pending Verification by OIIA		
	Closed		

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Activity	Accountability	Schedule	
2nd Follow-up	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Finance Department	No	2/1/27
Finding		Finding Detail	
No.	7		
Date	6/23/21		
Finding		Invoices Processed Prior To An Approved Purchase Order	
Recommendations		When invoices are received prior to the PO being processed, the risk of unauthorized and fraudulent transactions increases. To prevent late payments and payment of unauthorized or fraudulent invoices, we recommend that Finance management implement procedures to require POs to be processed and approved prior to invoices being accepted for processing. In addition, we recommend that Finance and P&C management work together to provide education to the UDs, implement monitoring procedures to help identify non-compliance, and develop solutions to address non-compliance regarding these requirements. During the audit, Finance management mentioned enhancements to the invoice payment process that would require more vendors to submit invoices directly to AP using iSupplier and where the PO information is a required field. In the meantime, one method for management to consider would be to contact vendors and remind them of the requirement to have a PO prior to submitting the invoice and notify them of the risks associated with submitting invoices without the PO.	
Management Response		Finance Management Agreement: ☒ Agree ☐ Disagree Description of Management's Action Plan to Address Finding: AP will collaborate with P & C & DoIT to develop methods of communication and training to address the noncompliance issues involving invoices being processed without POs. The team will collaborate on the development of a comprehensive rollout of iSupplier for eligible suppliers. Estimated Timeline to Implement Action Plan: June 30, 2022 P&C Management Agreement: ☒ Agree ☐ Disagree Description of Management's Action Plan to Address Finding: P&C will work with Finance to develop methods of preventing "after the fact" POs in which invoices are paid after goods/services are received and repercussions for non-compliance. This is currently addressed in Oracle training provided to all requisitioners and will need to be continuously retrained/reminded. It is anticipated that once all suppliers are utilizing iSupplier, this will decrease. iSupplier requires that a PO be in Oracle in order for an invoice to be submitted. Estimated Timeline to Implement Action Plan: June 30, 2022	
1st Status Update - 10/12/2022		Management Status Update and OIIA Comments	
X	Open	The corrective action plan is being addressed as part of the Finance Department's Internal Controls Assessment Corrective Actions response. The Finance Department has contracted Nicholas & Cauley to assist in implementing a policies & procedures manual which will include purchase requisition and order activities. Additionally, by 12/31/23 P&C management plan to create a standard report of POs with invoices dated prior to the POs so that offenders can be identified and dealt with. P&C currently includes in its training statements that all POs must be issued prior to ordering good or service and that failure to do so is a violation of the Purchasing Policy. Staff is only given access to Oracle after this training. Finance anticipates completing its implementation of the action plan (s) by 3/1/2023 and P&C will fully complete their section by 12/31/2023.	
	Management/Agency Assumes Risk		
	Partially Complete		
	Complete Pending Verification by OIIA		
	Closed		
2nd Status Update - 8/24/2026			
X	Open	Procedures requiring purchase orders to be processed and approved before invoices are accepted for processing are currently in draft form. A report identifying invoices dated prior to the corresponding requisition date was created in 2025. Although still in the discovery stage, IT has also created an Executive Dashboard to provide upper management with various financial data. Additionally, an Operational Dashboard is being developed to provide AP, General Ledger (GL), and Treasury management with detailed departmental data. Since the procedures and dashboards have not been finalized, we assess the status of this finding as Open. It is anticipated that the action plan will be completed by 2/1/2027.	
	Management/Agency Assumes Risk		
	Partially Complete		
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	Finance Department	No	2/1/27
Finding		Finding Detail	
No.	8		
Date	6/23/21		
Finding		UDs Not Always Compliant With Standard Operating Procedures	
Recommendations		We recommend AP management update its policies and procedures manual to include a section with specific guidance for the UD. Also, we recommend that management provide this manual to the UD during the annual year-end training. In addition, we recommend that AP management implement procedures to contact UD management immediately when invoices are received that do not comply with policies and procedures. Finally, we recommend that AP management report the results of monitoring procedures and internal assessments to the UD and develop ongoing training to address issues identified in monitoring and internal assessments	
Management Response		Finance Management Agreement: ☒ Agree ☐ Disagree Description of Management's Action Plan to Address Finding: A revised AP policy will be drafted with a section that includes specific guidance for the UD. The annual year-end training presentation will be revised to include the updated AP policy. AP Division (DOF) will develop a checklist that will advise the Supplier or UD of any invoices that do not comply with the revised policies and procedures. AP will request the creation and hiring of two AP Analyst positions. These positions will be responsible for updating the policies and procedures, ensuring compliance, monitoring, and internal assessments. Estimated Timeline to Implement Action Plan: June 30, 2022	
1st Status Update - 10/12/2022		Management Status Update and OIIA Comments	
X	Open	The corrective action plan is being addressed as part of the Finance Department's Internal Controls Assessment	
	Management/Agency Assumes Risk	Corrective Actions response. The development of a policies & procedures manual is in progress and will include guidance to address the User Department (UD) and mandatory training for AP personnel.	
	Partially Complete	It is anticipated that the action plan will be completed by 3/1/2023	
	Complete Pending Verification by OIIA		
	Closed		
2nd Status Update - 8/24/2026		Management Status Update and OIIA Comments	
X	Open	Finance is in the process of updating the AP policies and procedures manual and developing related training. Since these activities have not yet been completed, we assess the status of this finding as Open .	
	Management/Agency Assumes Risk	It is anticipated that the action plan will be completed by 2/1/2027.	
	Partially Complete		
	Complete Pending Verification by OIIA		
	Closed		

DeKalb County Government			
Office of Independent Internal Audit			
Date: August 24, 2026		Prepared by: André Miller	
Audit Findings Status Update Form			
Status Date	Report #	Report Title	
8/24/26	2019-011-FIN	AUDIT OF INTERNAL CONTROLS RELATED TO THE INVOICE PAYMENT AND CASH DISBURSEMENT PROCESSES	
Contact Person	Title	Phone No.	Email Address
Dianne McNabb	Chief Financial Officer	(404)371-2745	dmcnabb@dekalbcountyga.gov
Activity	Accountability	Schedule	
2nd Follow-up	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Finance Department	No	N/A
Finding		Finding Detail	
No.	9		
Date	6/23/21		
Finding		Access Controls For AP Module Need Improvement	
Recommendations		To reduce the risks of unauthorized and inaccurate cash disbursement transactions, we recommend that Finance management work with DoIT management to either implement policies or procedures to address these deficiencies or design compensating controls to reduce the risks. Specifically, we recommend Finance management implement the following access controls: •Identify and train data owners that would be responsible for approving access to users of the AP module. •Periodic review of active users to prevent unauthorized access and to ensure that access for terminated employees is deactivated. •Periodic review of roles and associated permissions to ensure appropriate segregation of duties and that only required permissions are included	
Management Response		Finance Management Agreement: ☒ Agree ☐ Disagree Description of Management's Action Plan to Address Finding: AP will collaborate with DoIT to implement policies and procedures or compensating controls for access to the AP module. AP will develop a training program and a manual that will be provided upon completion to the data owner. Estimated Timeline to Implement Action Plan: June 30, 2022 DoIT Management Agreement: ☒ Agree ☐ Disagree Description of Management's Action Plan to Address Finding: DoIT will work with Finance to implement policies and procedures or compensating controls for access to the AP module. Estimated Timeline to Implement Action Plan: January 1, 2022	
1st Status Update - 10/12/2022		Management Status Update and OIIA Comments	
☒	Open	The corrective action plan is being addressed as part of the Finance Department's Internal Controls Assessment	
	Management/Agency Assumes Risk	Corrective Actions response. Procedures for the identification and training of data owners for approving access to AP modules is currently on hold. The Information Technology Department (IT) is in the process of developing a model for approving access. In addition, procedures for the review of active users, roles and permissions remains in progress as IT develops a model.	
	Partially Complete		
	Complete Pending Verification by OIIA		
	Closed	It is anticipated that the action plan will be completed by 3/1/2023.	
2nd Status Update - 8/24/2026		As part of the CV360 implementation, procedures were established to identify data owners responsible for approving and reviewing access to AP modules. Access requests are submitted through the County's IT access management process and require AP management approval before access is granted.	
	Open	User roles and permissions are assigned based on job responsibilities. Changes in employment status or responsibilities are communicated through IT to ensure access is updated or removed as appropriate. AP management also coordinates with IT to periodically review user access for appropriateness and alignment with job responsibilities. DoIT has documented these requirements in the Knowledge Center and communicates them to requestors during the access request process.	
	Management/Agency Assumes Risk		
	Partially Complete	Per DoIT's Standard Operating Procedure, certain job roles require completion of CV360 training before access is granted. Requesting departments must also submit a completed and signed CV360 ERP Access & Hierarchy Request Form. Both requirements are verified before access is granted. Access requested by individuals outside AP must be approved by an AP Administrator or higher.	
	Complete Pending Verification by OIIA		
☒	Closed	As a result of the information provided, we assess the status of this finding as Closed .	