

July 14, 2026

Robert Atkins, Treasurer
Finance Department
1300 Commerce Dr, Decatur, GA

RE: 2nd Follow-up Report on the Status of the Audit of Revenue Collections and Deposit Processes, Audit Report No. IA-2022-080-FN.

Dear Treasurer Atkins,

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

Based on our review of management's corrective actions and supporting documentation, the statuses of findings 2-4 are considered **Closed**, while finding 1 remains **Partially Complete**. Management developed the Revenue Cash Collections and Handling Policy and the Revenue Handling SOP, which address the original audit's recommendations. However, the recommendation to implement annual countywide revenue-handling training for all User Departments has not been fully implemented. Therefore, additional actions are needed before the finding can be considered fully resolved.

Management provided sufficient documentation demonstrating implementation of the recommendations for Findings 2 through 4. Specifically, Treasury established and documented procedures for check forwarding, segregation of duties, safeguarding revenue, and change-of-custody controls. Based on the evidence provided and the procedures performed, Findings 2 through 4 were evaluated as closed. See Figure 1:

Figure 1 - Status of Management Action Plans

Finding No.	Report Finding	Status as of March 2025	Status as of June 2026
1	Current Written Policies and Procedures Need to Be Strengthened.	Open	Partially Complete
2	Segregation of Conflicting Duties in the Revenue Collection and Deposit Processes Needs to be Strengthened	Partially Complete	Closed
3	The Safeguarding of Revenue Needs to Be Strengthened	Partially Complete	Closed
4	Controls for Change of Custody of Revenue Needs to Be Strengthened	Partially Complete	Closed



Office of Independent Internal Audit

LAVOIS CAMPBELL, CHIEF AUDIT EXECUTIVE

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
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
Leah Davis, CEO's Chief of Staff
Lee May, Chief of Staff, Board of Commissioners
Antwyn Brown, Deputy Chief Operating Officer

Dekalb County Government				
Office of Independent Internal Audit				
Date: July 1, 2026		Prepared by: Kesha Hall		
Audit Findings Status Update Form				
Report Date		Report #	Report Title	
8/25/23		IA-2024-080-FN	Audit of Revenue Collection and Deposit Processes	
Contact Person		Title	Phone No.	Email Address
Bob Atkins		Treasurer	404-371-3223	rlatkins@dekalbcountyga.gov
Activity		Responsible Area	Repeat Finding	Anticipated Completion Date
2nd Follow Up		Accounts Receivable	No	7/31/26
Finding		Finding Detail		
No.	1			
Date	8/25/23			
Finding		Current Written Policies and Procedures Need to Be Strengthened. We recommend that Finance management, in collaboration with UD management, implement a countywide policy to guide UD's and help promote strong and effective controls to manage and safeguard public funds. This countywide policy should be communicated to UD's along with training on key risks and controls. The policy and procedures should include, but not be limited to, the following topics: • Fraud prevention/reporting. • Safekeeping of undeposited revenue. • Restricted access to revenue. • Acceptable types of revenue. • Deposit timelines. • Change of custody tracking. • Training for handling revenue. • Criminal background checks for employees who handle revenue. • Segregation of duties. • Retention of records of revenue collections and deposits (receipts, invoices, account logs, etc.). • Revenue (cash) counting best practices. • Frequency to change combinations/passwords to safeguard access to devices/rooms. • Reconciling of receivables.		
Management Responses		Treasury Management Agreement: ☒ Agree ☐ Disagree • Treasury will update the Countywide Cash Procedures, which will address the above bullets. Revised Procedures will be submitted by 12/31/23. • Treasury will conduct annual audit training, starting in 2024, for User Departments. Training will be conducted by 3rd QTR 2024.		
Status Update 03/06/2025		Per Treasury, due to time constraints with implementing new systems and interfaces, OpenGov, GovQa, CV360, enQuesta, and staffing, the Countywide Cash Procedures have not been updated as recommended. The new estimated timelines are as follows: • Treasury will update the Countywide Cash Procedures by 06/30/2025. • Treasury will conduct annual audit training for user departments starting in the 3rd QTR of 2025.		
Status Update 7/1/2026		Current Status of Action Plan: Treasury drafted a Revenue Handling SOP for training purposes. Treasury plans to complete revenue handling training for all User Departments by the end of July 2026.		
For OIIA Use Only				
Status Update		The Revenue Cash Collections and Handling Policy and the Revenue Handling SOP address the recommendations, including safeguarding revenue, segregation of duties, deposit timelines, transfer of accountability, records retention, dual control, reconciliation, restricted access, training acknowledgments, and security controls. The Revenue Handling SOP references training acknowledgments and authorized signers. But annual training has not been formally implemented countywide.		
☐	Open			
☐	Management/Agency Assumes Risk			
☒	Partially Complete			
☐	Complete Pending Verification by OIIA			
☐	Closed			

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Activity		Responsible Area	Repeat Finding	Anticipated Completion Date
2nd Follow Up		Accounts Receivable	No	6/30/25
Finding		Finding Detail		
No.	2			
Date	8/25/23			
Finding		Segregation of Conflicting Duties in the Revenue Collection and Deposit Processes Needs to be Strengthened		
Recommendations		We recommend that Finance management: - Implement policies and procedures to help ensure the segregation of duties for collecting and depositing revenue (as mentioned in Finding 1). - Forward all check payments to UCO for processing and that Treasury only performs duties directly related to collecting and depositing revenue.		
Management Responses		Treasury Management Agreement: ☒ Agree ☐ Disagree To stay in line with the Segregation of Duties Treasury will forward the following: - checks received in the mail - ach/wire confirmations - chargebacks to respective departments to apply to the customer accounts. - Procedure to be transferred with the implementation of enQuesta, current estimate Jan 2024.		
Status Update 03/06/2025		Treasury forwards checks received to the appropriate departments. Per the CFO, chargebacks and wires/ACH will remain with Treasury; notifications are sent to departments for these transactions. As noted in Finding One, the policies and procedures have not been updated to include the above information. EnQuesta has been implemented. However, there are still challenges related to the system's functionality.		
Status Update 7/1/2026		Current Status of Action Plan: These requirements are documented in the Check Forwarding Procedures document.		
For OIIA Use Only				
Status Update		The newly drafted Check Forwarding Procedures establish procedures for Treasury to forward checks to departments. Additionally, the Revenue Cash Collections and Handling Policy and the Revenue Handling SOP also include segregation-of-duties requirements and dual-control language.		
☐	Open			
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2nd Follow Up		Accounts Receivable	No	6/30/25
Finding		Finding Detail		
No.	3			
Date	8/25/23			
Finding		The Safeguarding of Revenue Needs to Be Strengthened		
Recommendations		We recommend that Finance management: - Implement procedures (See Finding 1) to help ensure revenue is adequately safeguarded. Revenue should be placed in the safe immediately upon receipt until the armored truck picks up the revenue for the bank deposit. - Implement a system to log when and which employees enter and exit the cash room (e.g., using a keypad with unique passcodes or an identification card). - Collaborate with DoIT to ensure the camera covering the cash room desk is connected to DoIT's network to facilitate proper storage and backup capability.		
Management Responses		Treasury Management Agreement: ☒ Agree ☐ Disagree - The Safeguarding of Revenue will be addressed within the updated Cash Procedures. - Treasury will collaborate with DoIT to ensure the camera covering the cashroom desk is connected, estimated by June 30, 2024. - Currently collaborating with DoIT - Per IT this project is at the top of their list.		
Status Update 03/06/2025		Procedures have been updated to require all revenue to be secured in the safe when not in use; this has been in practice since December of 2023 but is not in writing. This procedure has not been made official due to time constraints with implementing new systems and interfaces: OpenGov, GovQa, CV360, enQuesta, and staffing. The estimated completion date is June 2025. Per Treasury, it is impractical to implement a system to log when and which employees enter and exit the cash room. However, the camera covering the cash room has been connected and backed up by the DoIT's network.		
Status Update 7/1/2026		Current Status of Action Plan: This requirement is documented in the Revenue Cash Collections and Handling Policy, and the Revenue Handling SOP.		
For OIIA Use Only				
Status Update		The Check Forwarding Procedures, Revenue Cash Collections and Handling Policy, and the Revenue Handling SOP contain detailed safeguarding controls, including safes, locked drawers, restricted access, dual control, locked cash rooms, sealed deposit bags, courier controls, and immediate logging/storage requirements.		
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Finding		Finding Detail		
No.	4			
Date	8/25/23			
Finding		Controls for Change of Custody of Revenue Needs to Be Strengthened		
Recommendations		We recommend that Finance management, in conjunction with UD management, implement procedures to help ensure: - All checks/money orders received by mail are logged immediately upon receipt by the person opening the mail. The log should include, but is not limited to, the following information: - Name of employee who opened the mail. - Date received. - Name of person/business that submitted the check/money order. - Purpose of the check/money order and check number. - Department or division, and the person that the check/money order was forwarded. - Changes of custody of revenue are recorded to include but are not limited to the name and signature of the present custodian and the new custodian (receiver), the date of transfer, the amount of revenue transferred, and the sealed money bag number, if applicable.		
Management Responses		Treasury Management Agreement: ☒ Agree ☐ Disagree - Change of Custody of Revenue will be addressed within the updated Cash Procedures regarding mail received. - Revised Procedures will be submitted by 12/31/23. - Change of Custody of Revenue will be addressed within the updated Cash Procedures regarding courier services. - Change of Custody Log for Courier Services is currently being conducted.		
Status Update 03/06/2025		- A scanned copy of all checks/ money orders received by Treasury for UCO/ Sanitation/ Airport is retained along with the date received and which department the check/money order is forwarded to. - The change of custody log (Courier Log Sheet) includes recording details such as the date, user department (UD) name, and UD staff member's signature, and the Treasury Courier's signature. OIIA Comments We reviewed the Treasury's current Courier Log and Brinks Log; the logs did not cover all of the findings' recommendations. Per Treasury, this is due to staffing limitations. Treasury stated that the Change of Custody of Revenue will be addressed within the updated Cash Procedures regarding mail received. Revised Procedures will be submitted by June 2025. The delay is due to time constraints with implementing new systems and interfaces: OpenGov, GovQa, CV360, enQuesta, and staffing.		
Status Update 7/1/2026		Current Status of Action Plan: This process is documented the Revenue Handling SOP		
For OIIA Use Only				
Status Update		The Revenue Handling SOP includes requirements for the transfer of accountability, courier logs, signatures, invoice numbers, deposit totals, and retention. The Check Forwarding Procedure also includes controls for logging and forwarding checks received by Treasury.		
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