



Office of Independent Internal Audit

LAVOIS CAMPBELL, CHIEF AUDIT EXECUTIVE

March 6, 2025

Robert Atkins, Treasurer
Treasury Services, Finance Department
1300 Commerce Drive – 3rd Floor
Decatur, GA 30030

RE: 1st Follow-up Report on the Revenue Collection and Deposit Processes Audit Report No. IA-2022-080-FN.

Dear Mr. 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 responses to Findings 1 through 4, we concluded that these findings cited in the audit report are either “Open” – implementation of the action plan is in progress or “Partially Complete” – some actions were implemented, and others are in progress to fully address the finding.” A summary of the status is shown in Figure 1 below, and details are provided in the attached pages 3-9. It is expected that all action plans will be implemented by the end of June to September 2025.

Figure 1 - Status of Management Actions Plans

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

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 McMillion, Vice Chairperson, Audit Oversight Committee
- Lisa Earls, Audit Oversight Committee
- Gloria Gray, Audit Oversight Committee
- Harold Smith Jr., Audit Oversight Committee
- Zachary L. Williams, Chief Operating Officer/Executive Assistant
- Dianne McNabb, Chief Financial Officer
- Leah Davis, CEO's Chief of Staff

Dekalb County Government

Office of Independent Internal Audit

Date: March 6, 2025

Prepared by: Kesha Hall

Audit Findings Status Update Form

Report Date	Report #	Report Title	
8/25/2023	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 (OIIA)
1st Follow-up	Accounts Receivable	No	9/30/25
Finding		Finding Detail	
No.	1		
Date	8/25/23		

Current Written Policies and Procedures Need to Be Strengthened.

Recommendations	<p>We recommend that Finance management, in collaboration with UD management, implement a countywide policy to guide UDs and help promote strong and effective controls to manage and safeguard public funds. This countywide policy should be communicated to UDs along with training on key risks and controls. The policy and procedures should include, but not be limited to, the following topics:</p> <ul style="list-style-type: none"> • 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.
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Management Action Plans As Stated in Final Audit Report	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 trainings starting in 2024 for User Departments. Training will be conducted by 3rd QTR 2024.
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Status Update	Details of Status:
<input checked="" type="checkbox"/> Open	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.
<input type="checkbox"/> Management/Agency Assumes Risk	The new estimated timelines are as follows:
<input type="checkbox"/> Partially Complete	
<input type="checkbox"/> Complete Pending Verification by OIIA	Treasury will update the Countywide Cash Procedures by 06/30/2025.
<input type="checkbox"/> Closed	Treasury will conduct annual audit training for user departments starting in the 3rd QTR of 2025.

Dekalb County Government

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Bob Atkins	Treasurer	404-371-3223	rlatkins@dekalbcountyga.gov
Activity	Responsible Area	Repeat Finding	Anticipated Completion Date (OIIA)
1st Follow-up	Accounts Receivable	No	6/30/25
Finding		Finding Detail	
No.	2		
Date	8/25/23		

Segregation of Conflicting Duties in the Revenue Collection and Deposit Processes Needs to be Strengthened

Recommendations	<p>We recommend that Finance management:</p> <ul style="list-style-type: none"> • Implement policies and procedures to help ensure the segregation of duties for collecting and depositing revenue (as mentioned in Finding 1).
Management Action Plans As Stated in Final Audit Report	<p>To stay in line with the Segregation of Duties Treasury will forward the following:</p> <ul style="list-style-type: none"> • checks received in the mail • ach/wire confirmations • chargebacks <p>to respective departments to apply to the customer accounts. Procedure to be transferred with the implementation of enQuesta, current estimate Jan 2024.</p>

FOR OIIA USE ONLY

Status Update	Details of Status:
<input type="checkbox"/> Open	<p>1. Treasury forwards checks received to appropriate departments. Per the CFO, chargebacks and wires/ACH will remain with Treasury, notifications are sent to departments for these transactions.</p> <p>2. As noted in Finding One, the policies and procedures have not been updated to include the above information.</p> <p>3. EnQuesta has been implemented. However, there are still challenges related to the system's functionality.</p>
<input type="checkbox"/> Management/Agency Assumes Risk	
<input checked="" type="checkbox"/> Partially Complete	
<input type="checkbox"/> Complete Pending Verification by OIIA	
<input type="checkbox"/> Closed	

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Activity	Responsible Area	Repeat Finding	Anticipated Completion Date (OIIA)
1st Follow-up	Accounts Receivable	No	6/30/25

Finding		Finding Detail
No.	3	
Date	8/25/23	

The Safeguarding of Revenue Needs to Be Strengthened

Recommendations	<p>We recommend that Finance management:</p> <ul style="list-style-type: none"> • 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.
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Management Action Plans As Stated in Final Audit Report	<p>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.</p>
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Status Update	Details of Status:
Open	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.
Management/Agency Assumes Risk	
X Partially Complete	
Complete Pending Verification by OIIA	
Closed	

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Activity	Responsible Area	Repeat Finding	Anticipated Completion Date (OIIA)
1st Follow-up	Accounts Receivable	No	6/30/25
Finding		Finding Detail	
No.	4		
Date	8/25/23		

Controls for Change of Custody of Revenue Needs to Be Strengthened.

Recommendations	<p>We recommend that Finance management, in conjunction with UD management, implement procedures to help ensure:</p> <ol style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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 Action Plans As Stated in Final Audit Report	<p>Change of Custody of Revenue will be addressed within the updated Cash Procedures regarding mail received.</p> <p>Revised Procedures will be submitted by 12/31/23.</p> <p>Change of Custody of Revenue will be addressed within the updated Cash Procedures regarding courier services.</p> <p>Change of Custody Log for Courier Services is currently being conducted.</p>

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Status Update	Details of Status:
Open	1. 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.
Management/Agency Assumes Risk	2. The change of custody log (Courier Log Sheet) includes recording details such as the date, user department (UD) name, UD staff member's signature, and the Treasury Courier's signature.
X Partially Complete	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.
Complete Pending Verification by OIIA	Treasury stated that the Change of Custody of Revenue will be addressed within the updated Cash Procedures regarding mail received.
Closed	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.