



Office of Independent Internal Audit

LAVOIS CAMPBELL, CHIEF AUDIT EXECUTIVE

FINAL

June 14, 2024

Zachary L. Williams,
 CEO/Executive Assistant
 DeKalb County Government
 1300 Commerce Drive
 Decatur, Georgia 30030

Michelle Butler
 Chief Procurement Officer, Purchasing and
 Contracting Department
 DeKalb County Government
 1300 Commerce Drive
 Decatur, Georgia 30030

RE: 2nd Follow-up Report on the Local Small Business Enterprise (LSBE) Program - Report No. 2017-020-PC.

Dear Mr. Williams and Ms. 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 finding 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 the findings, we concluded that the findings cited in the audit report are either “Partially Complete” or “Complete Pending OIIA Verification”, as shown in Figure 1 below. The main outstanding item relates to the finalization of the revised draft LSBE standard operating procedures. **Details of the status of action plans are attached on page 3 of this report.** Management has indicated that all action plans will be completed by October 2024.

Figure 1 - Status of Management Actions Plans

Finding No.	Report Finding	Status of Management Action Plans September 2021	Status of Management Action Plans June 2024
1	Lack of Formal Operating Procedures	Partially Complete	Partially Complete
2	Insufficient Monitoring/Oversight of LSBE Program Services	Partially Complete	Partially Complete
3	Program Administration Reporting Requirements Not Fulfilled	Partially Complete	Partially Complete
4	LSBE Applications Certified/Recertified Without Required Documentation	Partially Complete	Partially Complete
5	Non-Conformity with LSBE Graduation Requirements	Partially Complete	Partially Complete
6	Lack of Documentation to Support Consistent Contract Compliance	Partially Complete	Partially Complete
7	No Evidence to Demonstrate Enforcement of Mentor-Protégé Initiative	Partially Complete	Partially Complete
8	All Users Granted Administrator Rights to DeKalb Links Software	Partially Complete	Complete Pending OIIA Verification
9	Incomplete Vendor Profile Information in DeKalb Links Software	Partially Complete	Partially Complete



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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



Office of Independent Internal Audit

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- cc. Michael L. Thurmond, Chief Executive Officer
Robert Patrick, Board of Commissioners District 1
Michelle Long Spears, Board of Commissioners District 2
Steve Bradshaw, Board of Commissioners District 4
Mereda Davis Johnson, Board of Commissioners District 5
Ted Terry, Board of Commissioners District 6
Gloria Gray, Chairperson, Audit Oversight Committee
Adrienne McMillion, Vice-Chairperson, Audit Oversight Committee,
Tanja Christine Boyd-Witherspoon, Pro-Tem, Audit Oversight Committee
Lisa Earls, Audit Oversight Committee
Harold Smith Jr., Audit Oversight Committee
La'Keitha D. Carlos, CEO's Chief of Staff
Kwasi K. Obeng, Chief of Staff, Board of Commissioners
Michelle Butler, Chief



Office of Independent Internal Audit

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Dekalb County Government			
Office of Independent Internal Audit			
Date: June 13, 2024		Prepared by: Audrey Pogue	
Audit Findings Status Update Form			
Status Date	Report #	Report Title	
6/13/24	2017-020-PC	Follow-up Report on the Purchasing & Contracting Department Local Small Business Enterprise (LSBE) Program	
Contact Person	Title	Phone No.	Email Address
Michelle N. Butler	Chief Procurement Officer	(404) 687-3581	mnbutler@dekalbcountyga.gov
Activity	Accountability	Schedule	
LSBE	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Purchasing and Contracting	No	October 2024
Finding		Finding Detail	
No.	1		
Date	2/27/20		
Finding	Lack of Formal Operating Procedures		
Recommendation	<p>We recommend that P&C management:</p> <ul style="list-style-type: none"> Finalize and implement the written standard program operating procedures to administer the LSBE program in a timely manner. The procedures should include: <ul style="list-style-type: none"> Oversight of the certification and recertification. Monitoring of contract performance compliance. Evaluation of LSBE firms to ensure compliance with the graduation requirements. Administration of the mentor protégé initiative. Reassess staffing needs to ensure the accomplishment of program objectives as outlined in the LSBE ordinance. Implement a formalized training program for staff on the finalized operating procedures evidenced by either a training certificate of completion/attendance or sign-in sheet, etc. 		
Manage Response	Agreed. New P&C leadership is currently working to develop and implement written standard operating procedures and assess staffing needs. The administration is committed to implementing a formalized training program for LSBE staff once the standard operating procedures are finalized.		
Status Update - September 2021			
<input type="checkbox"/>	Open	Draft Operating Procedures have been written and will be finalized upon decision as to whether the services will be brought in-house or continued to be outsourced.	
<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	We have realigned some of our staffing and we've requested that GMSDC add staff. We now have one additional staff member on the GMSDC side that supports the calls that come in with regard to the utilization of the DeKalb links system. In the past, there has been someone only supporting the certification application process.	
Status Update - June 2024			
<input type="checkbox"/>	Open	The current LSBE Program Team Manager has provided a newly drafted standard operating procedure (SOP) as of April, 2024 under P&Cs newly appointed Director of Purchasing and Contracting (P&C). This draft is currently under review and being tested internally by P&Cs Internal Audit Team (IAT) to determine if the document explains and/or shows how the following will occur: oversight of the certification and re-certification process, monitoring of contract compliance, if graduation requirements are being meet, and administration of the mentor protege initiative. The LSBE Program Team Manager has created training materials, however there has not been a formalized training session based on the newly drafted SOPs due to the document being revised and not finalized by Executive Leadership. Staffing needs were reassessed and the following did occur: In November of 2023, the previously outsourced services that were provided by GMSDC was fully transitioned in-house (P&C) which created four new positions; two Senior Contract Compliance Officers and two additional Administrative Specialists.	
<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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Office of Independent Internal Audit	
Date: June 13, 2024	Prepared by: Audrey Pogue

Audit Findings Status Update Form

Status Date	Report #	Report Title
6/13/24	2017-020-PC	Follow-up Report on the Purchasing & Contracting Department Local Small Business Enterprise (LSBE) Program

Contact Person	Title	Phone No.	Email Address
Michelle N. Butler	Chief Procurement Officer	(404) 687-3581	mnbutler@dekalbcountyga.gov

Activity	Accountability	Schedule	
LSBE	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Purchasing and Contracting	No	October 2024

Finding		Finding Detail
No.	2	
Date	2/27/20	

Finding **Insufficient Monitoring/Oversight of LSBE Program Services**

Recommendation	<p>We recommend that P&C management:</p> <ul style="list-style-type: none"> • Develop and implement written standard operating procedures which include monitoring and oversight procedures of the LSBE Program. • Reassess their staffing needs to ensure adequate staff is available to provide sufficient monitoring and oversight of the LSBE program services.
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Management Response	<p>Agreed. New P&C leadership is currently working to develop and implement written standard operating procedures and assess staffing needs. Additionally, there has been a restructuring of the LSBE office and P&C is conducting an internal audit.</p>
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Status Update - September 2021	Finding Detail
Open	<p>Draft Operating Procedures have been written and will be finalized upon decision as to whether the services will be brought in-house or continued to be outsourced.</p> <p>We've realigned some of our staffing and we've requested that GMSDC add staff. We now have one additoinal staff member on the GMSDC side that supports the calls that come in with regard to the utilization of the DeKalb links system. In the past, there has been someone onlly supporting the certification application prodeess. Bi-weekly meetings have started and currently being carried out with the Georgia Minority Supplier Development Council, Inc. (GMSDC) and P&C.</p>
Management/Agency Assumes Risk	
X Partially Complete	
Complete Pending Verification by OIIA	
Closed	

Status Update - June 2024	Finding Detail
Open	<p>The newly drafted SOPs are currently under review and being tested internally by P&C's IAT to determine if that document shows how risks are mitigated in relation to monitoring/oversight of LSBE program services related to certification and recertification, benchmarks and incentives, good faith efforts, graduation requirements and mentor protege initiatives. After a thorough assessment of GMSDC staffing needs, P&C moved forward with bringing those outsourced services in-house which created four new positions; two Senior Contract Compliance Officers and two additional Administrative Specialists. With the decision to bring the outsourced services in-house, P&C methodology seeks to have better control over the LSBE Program Management to include oversight of certification, recertification, benchmarks and incentives, good faith efforts, graduation requirements, and mentor protege initiatives.</p>
Management/Agency Assumes Risk	
X Partially Complete	
Complete Pending Verification by OIIA	
Closed	



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Contact Person	Title	Phone No.	Email Address
Michelle N. Butler	Chief Procurement Officer	(404) 687-3581	mnbutler@dekalbcountyga.gov
Activity	Accountability	Schedule	
LSBE	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Purchasing and Contracting	No	October 2024
Finding		Finding Detail	
No.	3		
Date	2/27/20		
Finding	Program Administration Reporting Requirements Not Fulfilled		
Recommendation	<p>We recommend P&C management:</p> <ul style="list-style-type: none"> • Submit timelier semi-annual LSBE program reports to the CEO and BOC for their review. • Update the semi-annual LSBE program report to ensure it contains the information specified in the LSBE ordinance. 		
Management Response	Agreed. New P&C leadership is currently working to ensure timely submittal of complete semi-annual LSBE reports in accordance with the current LSBE Ordinance.		
Status Update - September 2021	Reports have been developed that can be run to provide to the Administration and BOC the required informaton.		
Open	During the assessment, it was discovered there is a significant amount of bad data in DeKalb Links (GMSDC) and iSupplier (Oracle). The administration is considering the path for the program (outsourced, in-house, or hybrid) and the chosen solution may result in a need for a new software or additional revisions to DeKalb Links. It is anticipated that the implementation of the program changes will be completed by August 31, 2022 and cleanup of data in a new or revised system will be completed December 31, 2022.		
X Partially Complete			
Complete Pending Verification by OIIA			
Closed	<p>Types of bad data:</p> <ol style="list-style-type: none"> (1) Number of LSBEs certified and de-certified; (2) Number and financial impacts of mentor/protege partnerships; (3) Evaluation of the effectiveness of the LSBE in relation to the achievement of DeKalb County's goals set forth under this article, including the utilization of LSBE's on contracts; (4) Number of LSBEs subcontracted by non-LSBE prime contractors; (5) Number of LSBEs contracted as a prime contractor; (6) Total LSBE contracted dollars and total contracted dollars 		
Status Update - June 2024	As of April 2024, P&C's IAT is testing data housed in DeKalb Links to determine what data can be retrieved from the GMSDC DeKalb Links System. The test is to confirm the number of LSBEs certified/de-certified, number and financial impacts of mentor protege partnerships, achievements of benchmarks, number of LSBEs subcontracted by non-LSBE primes, number of LSBEs contracted as prime contractors, total LSBE dollars and total contracted dollars. In addition, IAT will confirm if the clean-up of data that occurred in 2022 was completed. Also, IAT is performing additional tests to determine what system updates have been implemented since the data clean-up in 2022. The LSBE Program Team Manager is still determining if the current software system (DeKalb Links) is providing the County with the necessary information and/or data needed to provide oversight as outlined in the Ordinance.		
Open			
Management/Agency Assumes Risk			
X Partially Complete			
Complete Pending Verification by OIIA			
Closed			



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Contact Person	Title	Phone No.	Email Address
Michelle N. Butler	Chief Procurement Officer	(404) 687-3581	mnbutler@dekalbcountyga.gov
Activity	Accountability	Schedule	
LSBE	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Purchasing and Contracting	No	October 2024
Finding		Finding Detail	
No.	4		
Date	2/27/20		
Finding		LSBE Applications Certified/Recertified Without Required Documentation	
Recommendation		<p>We recommend P&C management:</p> <ul style="list-style-type: none"> • Implement standard operating procedures for processing LSBE applications to ensure vendor files are maintained and include appropriate documentation in support of the LSBE program certification/recertification eligibility. • Perform program oversight procedures to ensure that the supporting documentation from the third-party service provider used to certify and recertify the LSBE applicants is maintained and only vendors with valid LSBE certifications are included on the certified vendor listing. • Reformat online fillable documents to ensure all fields can be viewed and/or printed. 	
Management Response		Agreed. New P&C leadership is currently working to develop and implement written standard operating procedures and is performing a system review of software.	
Status Update - September 2021		<p>Draft Operating Procedures have been written and will be finalized upon decision as to whether the services will be brought in-house or continued to be outsourced. Until that time, additional reviews by P&C staff are occurring to insure the Certified Vendor List is correct before posting.</p> <p>The third party vendor and P&C have agreed to standard operating procedures with responsibilities of each party delineated.</p> <p>Vendors must have an ISupplier # in order to complete the certification application. This alleviates the duplicate vendor certifications because there is only one ISupplier # assigned per vendor and we have been cleaning up the database on the ISupplier side to ensure that it matches with the BIN numbers.</p>	
<input type="checkbox"/>	Open		
<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		
Status Update - June 2024		See response to Finding No. 1.	
<input type="checkbox"/>	Open		
<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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Michelle N. Butler	Chief Procurement Officer	(404) 687-3581	mnbutler@dekalbcountyga.gov
Activity	Accountability	Schedule	
LSBE	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Purchasing and Contracting	No	October 2024
Finding		Finding Detail	
No.	5		
Date	2/27/20		
Finding	Nonconformity With LSBE Graduation Requirements		
Recommendation	We recommend P&C management implement procedures to ensure compliance with the graduation requirements and that only eligible firms remain in the program. These procedures should include obtaining and maintaining adequate documentation of the graduation requirements.		
Management Response	Agreed. New P&C leadership is currently working to develop and implement written standard operating procedures.		
Status Update - September 2021	Draft Operating Procedures have been written and will be finalized upon decision as to whether the services will be brought in-house or continued to be outsourced. P&C is currently reviewing each certification/recertification application to determine if the LSBE has met the graduation requirements as set forth in the Ordinance.		
<input type="checkbox"/> Open	All vendors are required to submit all application documents upon expiration to vet for a re-certification. Financials that exceed limits are provided a "Graduation Letter". <input type="checkbox"/> 3-yrs tax returns <input type="checkbox"/> Personal financial statements <input checked="" type="checkbox"/> Business licenses <input checked="" type="checkbox"/> Affidavit of valid info and docs		
<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			
Status Update - June 2024	The previously outsourced services that were performed by GMSDC have been brought in-house. This action was completed in 2023. In addition, with the creation of four new positions, their responsibilities include completing certification and recertification reviews and monitoring assigned contracts for reporting compliance and monthly reporting. See response to audit Finding No. 2 which addresses if P&C's LSBE Program team is currently reviewing each certification/recertification application to determine if the LSBE has met the graduation requirements as set forth in the Ordinance.		
<input type="checkbox"/> Open			
<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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Michelle N. Butler	Chief Procurement Officer	(404) 687-3581	mnbutler@dekalbcountyga.gov
Activity	Accountability	Schedule	
LSBE	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Purchasing and Contracting	No	October 2024
Finding		Finding Detail	
No.	6		
Date	2/27/20		
Finding		Lack of Documentation to Support Consistent Contract Compliance	
Recommendation		<p>We recommend P&C management:</p> <ul style="list-style-type: none"> Develop and implement standard operating procedures that detail the staff's responsibilities to ensure the fulfillment of all contract compliance components, as required in the ordinance that is in effect. These procedures should include, but not limited to: <ul style="list-style-type: none"> Review the executed subcontract to ensure key components are in the subcontract. Review the monthly payment listing reports along with check and invoice copies, and any other documents to substantiate the work and payments to the subcontractor. Monitor LSBE subcontractor participation during the contract period through site visits and review of the LSBEs and subcontractor listing, attached to the prime contractor's payment request. Request, maintain and monitor the Finalized Work Schedule required from prime contractors to help ensure compliance with the ordinance according to section 2.207, item (c) of the 2016 LSBE ordinance. Enforce the penalties as outlined in the LSBE ordinance. <p>See Appendix IV for additional best practices for program improvement.</p>	
Management Response		See response to Finding 5.	
Status Update - September 2021		Draft Operating Procedures have been written and will be finalized upon decision as to whether the services will be brought in-house or continued to be outsourced.	
<input type="checkbox"/>	Open		
<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		
Status Update - June 2024		The newly written draft SOPs are under review and currently being tested by P&C's IAT to determine and/or confirm if that document will show and/or shows if adequate oversight (per the Ordinance) is being performed for the following: Certification/recertification, benchmarks and incentives, good faith efforts, contract performance compliance, graduation requirements, and mentor protege initiatives. All services (including certification, re-certification, contract compliance, program administration, etc.) have been fully transitioned from GMSDC to P&C's internal Local Small Business (LSBE) Program team.	
<input type="checkbox"/>	Open		
<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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Michelle N. Butler	Chief Procurement Officer	(404) 687-3581	mnbutler@dekalbcountyga.gov
Activity	Accountability	Schedule	
LSBE	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Purchasing and Contracting	No	October 2024
Finding		Finding Detail	
No.	7		
Date	2/27/20		
Finding	No Evidence to Demonstrate Enforcement of Mentor - Protégé Initiative		
Recommendation	<p>We recommend that P&C management:</p> <ul style="list-style-type: none"> • Implement procedures for the LSBE mentor-protégé initiative requirement. • Enforce the mentor-protégé initiative and ensure that prime contractors with contracts over \$5 million dollars are engaged in a mentor-protégé relationship and adhere to the mentorprotégé guidelines. • Obtain quarterly reports from the mentor and the protégé, which should include information such as the protégé's growth, costs and expenditures, and completion of developmental activities or skills to help ensure that protégés benefit from the program. 		
Management Response	See response to Finding 5.		
Status Update - September 2021	Draft Operating Procedures have been written and will be finalized upon decision as to whether the services will be brought in-house or continued to be outsourced.		
<input type="checkbox"/>	Open		
<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		
Status Update - June 2024	The newly drafted SOP is currently being tested by P&C's IAT to determine and/or confirm if the document shows evidence of how the outsourced services that were brought in-house are providing oversight per the Ordinance for the Mentor-Protégé Initiative.		
<input type="checkbox"/>	Open		
<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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Contact Person		Title	Phone No.	Email Address
Michelle N. Butler		Chief Procurement Officer	(404) 687-3581	mnbutler@dekalbcountyga.gov
Activity		Accountability		Schedule
LSBE		Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
		Purchasing and Contracting	No	August 2022
Finding		Finding Detail		
No.	8			
Date	2/27/20			
Finding		All Users Granted Administrator Rights to DeKalb Links Software		
Recommendation		Note: The details of this finding are confidential under the exemptions noted in Georgia Open Records Act #50-18- 72(a). The details of this finding would put the organization at risk. Questions and further information should be requested from the Chief Audit Executive of the Office of Independent Internal Audit.		
Management Response		Agreed. New P&C leadership is currently performing a system review of software.		
Status Update - September 2021		P&C has continued to work with the third party in continuing review of the software application in use and resolution of issues. Review of off-the-shelf compliance software is in process in the event it is decided to bring the services in-house.		
<input type="checkbox"/>	Open			
<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			
Status Update - June 2024		In May of 2024, the newly appointed Director of P&C requested further information from the Chief Audit Executive of OIIA to determine the details of this finding. The Director of P&C was able to convey to P&C's IAT Manger the details surrounding this particular finding. Although the results of this finding cannot be disclosed per the above-mentioned Open Records Act #50-18-72(a), through IATs assessment (testing of DeKalb Links).		
<input type="checkbox"/>	Open			
<input type="checkbox"/>	Management/Agency Assumes Risk			
<input type="checkbox"/>	Partially Complete			
<input checked="" type="checkbox"/>	Complete Pending Verification by OIIA			
<input type="checkbox"/>	Closed			



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Activity	Accountability	Schedule	
LSBE	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Purchasing and Contracting	No	October 2024
Finding		Finding Detail	
No.	9		
Date	2/27/20		
Finding	Incomplete Vendor Profile Information in DeKalb Links Software		
Recommendation	We recommend P&C management implement operating procedures to ensure the prime contractors' profiles in DeKalb LINKS software are accurate and complete. We further recommend that the responsible staff verify that the system entries agree with the prime contractor information provided.		
Management Response	See response to Finding 4.		
Status Update - September 2021	Draft Operating Procedures have been written and will be finalized upon decision as to whether the services will be brought in-house or continued to be outsourced. Until that time, additional reviews by P&C staff are occurring to insure the profiles are accurate and complete.		
<input type="checkbox"/>	Open		
<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		
Status Update - June 2024	The newly drafted SOP and DeKalb Links is currently being tested by IAT to ensure that all prime contractor's profiles are accurate and complete.		
<input type="checkbox"/>	Open		
<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		