

DEKALB COUNTY, GEORGIA



DEKALB COUNTY POLICE DEPARTMENT PROPERTY ROOM

MANAGEMENT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2013

PREPARED BY
INTERNAL AUDIT DIVISION

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**Finance-Division
Internal Audit & Licensing**

**Interim Chief Executive
Officer**

Lee May

Board of Commissioners

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Elaine Boyer

District 2
Jeff Rader

District 3
Larry Johnson

District 4
Sharon Barnes Sutton

District 5

District 6
Kathie Gannon

District 7
Stan Watson

Date: May 28, 2014
To: James Conroy, Interim Police Chief
From: Interim Deputy Director of Finance, Internal Audit & Licensing
Subject: Police Department Property Room (Property Room)
Re: 2013 Management Letter

General Information

Internal Audit has reviewed the financial records of the Property Room for the period beginning January 1, 2013 and ending December 31, 2013. These records are summarized in our annual audit report. The Significant Deficiency below addresses the financial operations of the Property Room.

Significant Deficiency-Inexact Cash Amounts Entered into System

Cash receipt totals entered into the Ace Investigator system were inexact amounts. This practice does not allow for appropriate accountability of cash received and can lead to possible misappropriation of funds. Attached is a schedule of several instances noted when reviewing the system's Cash on Hand Report.

Recommendation

We recommend that all cash receipts be entered accurately into the Ace Investigator system.

Internal Audit expresses appreciation for the assistance provided by your staff during our review. Please let us know if you have any questions or concerns.

Sincerely,

Cornelia Louis

Interim Deputy Director of Finance – Internal Audit & Licensing
DeKalb County, Georgia

Cc: Zachary Williams, Chief Operating Officer/Executive Assistant
Gwendolyn Brown-Patterson, Interim Chief Financial Officer/Finance Director
Claudette Leak, Administrative Project Manager
Captain Steven Fore, DeKalb County Police Department