



Lavois Campbell, CIA, CISA, CFE, CGA
Chief Audit Executive (Interim)

APRIL 2022

OIIA ANNUAL REPORT 2021

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OIIA ANNUAL REPORT 2021

CHIEF AUDIT EXECUTIVE SUMMARY

I am pleased to submit the Annual Report of the Office of Independent Internal Audit (OIIA) for the period January 1, 2021, to December 31, 2021, as required by the DeKalb County Internal Audit Code Section 10A(j)(6) to highlight the major work efforts and activities of the OIIA in 2021. The OIIA team worked hard to accomplish its mission to provide independent, objective, insightful, nonpartisan assessments of the stewardship or performance of policies, programs, and operations in promoting efficiency, effectiveness, and integrity in DeKalb County. The value and services of the OIIA can never be fully reflected in the annual report.

The OIIA issued five audit reports with twenty-four findings and recommendations. We coordinated and monitored the external auditing services performed by Mauldin and Jenkins, LLC. In addition, we completed five audit follow-up reports on the statuses of corrective actions and thirty-six non-audit reviews of contracts with a total value of \$352,932,415. Our contract reviews resulted in a \$10,130,008 (3%) reduction from the initial proposed contract value. The Office's internal quality control and assurance program is ongoing and includes continuous supervision and internal reviews of audit work to ensure accuracy and compliance with standards and internal policies and procedures.

We remain committed to our work to promote our vision to provide excellence in our products and services as we promote positive change throughout DeKalb County with an inspired team that strives for continuous improvement. Thank you for your continued support and cooperation.

Sincerely,

Lavois M. Campbell

Lavois Campbell, CIA, CISA, CFE, CGA-CPA
Chief Audit Executive (Interim)

April 21, 2022

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INTRODUCTION

The Office of Independent Internal Audit¹ was established in accordance with House Bill 599 (2015 Ga. Laws 3826), enacted by the Georgia General Assembly, and signed into law on May 12, 2015². The OIIA consists of the Chief Audit Executive (CAE) and those assistants, employees, and personnel as deemed necessary by the CAE for the efficient and effective administration of the affairs of the office, and over whom the CAE will have the sole authority to appoint, employ, and remove.

The OIIA is completely independent and is not subject to control or supervision by the Chief Executive Officer, the Commission, or any other official, employee, department, or agency of the County government. The position of the CAE is nonpartisan.

An Audit Oversight Committee (AOC) was established per House Bill 599 (2015 Ga. Laws 3826) incorporated into DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A- Independent Internal Audit. The AOC consists of five voting members whose responsibilities are to:

- Help ensure the independence of the OIIA.
- Select no fewer than two or more nominees for the position of CAE for approval by the DeKalb Board of Commissioners.
- Provide suggestions and comments for the annual audit plan.
- Propose the internal audit budget and recommend the budget to the DeKalb County Board of Commissioners for approval.
- Receive communications from the CAE on the internal audit activity's performance relative to its plan and other matters.
- Provide general oversight and guidance.
- Consult with CAE on technical issues.
- Coordinate with contracted audit efforts and other consulting engagements.

OIIA DUTIES AND RESPONSIBILITIES

The OIIA is responsible for conducting financial and performance audits of all departments, offices, boards, activities, agencies, and programs of the County independently and objectively to determine whether:

- (1) Activities and programs have been authorized by 2015 Ga. Law 3826, other Georgia laws, or applicable federal laws or regulations are being conducted and funds expended in compliance with applicable laws.
- (2) The department, office, board, or agency is acquiring, managing, protecting, and using its resources, including public funds, personnel, property, equipment, and space, economically, efficiently, effectively, and in a manner consistent with the objectives intended by the authorizing entity or enabling legislation.

¹ Office of Independent Internal Audit referenced herein refers to the Office of Internal Audit as documented in House Bill 599 (2015 Ga. Laws 3826)

² Incorporated into DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A- Independent Internal Audit.

- (3) The entity, programs, activities, functions, or policies are effective, including the identification of any causes of inefficiencies or uneconomical practices.
- (4) The desired results or benefits are being achieved.
- (5) Financial and other reports are being provided that disclose fairly, accurately, and fully all information required by law, to ascertain the nature and scope of programs and activities, and to establish a proper basis for evaluating the programs and activities including the collection of, accounting for, and depositing of revenues and other resources.
- (6) Management has established adequate operating and administrative procedures and practices, systems or accounting internal control systems, and internal management controls.
- (7) Indications of fraud, abuse, or illegal acts are valid and warrant further investigation.

In addition, the OIIA:

- Coordinates and monitors auditing performed by certified public accounting firms or other organizations employed under contract by the governing authority to assist with audit-related activities.
- Participates with the AOC in the selection of the external audit firm.
- Follows up on audit recommendations to monitor the status of corrective actions.

AUDIT OVERSIGHT COMMITTEE

The AOC consists of five voting members. All members of the AOC shall be residents of DeKalb County, have expertise in performance auditing, and have a minimum of five years' experience as a Certified Public Accountant, a Certified Internal Auditor, a Certified Performance Auditor, a Certified Management Accountant, or ten years of other relevant professional experience. The AOC was made up of the following members as of December 31, 2021, as detailed below:

Members	Appointing Authority	Term	Start Date *	End Date
Adrienne McMillon, Chairperson	Chairman of the DeKalb Delegation to the State House	5 Years	June 4, 2018	December 31, 2022
Harold Smith, Vice- Chairperson	Board of Commissioners, DeKalb County	5 Years	March 28, 2020	December 31, 2024
Claire Cousins, Chairperson pro-tem	Board of Commissioners, DeKalb County	5 Years	August 28, 2018	December 31, 2021
Lisa Earls	Chief Executive Officer, DeKalb County	5 Years	August 1, 2019	December 31, 2023
Tanja Christine Boyd-Witherspoon	Chairman of the DeKalb Delegation to the State Senate	5 Years	August 20, 2021	December 31, 2025

OFFICE OF INDEPENDENT INTERNAL AUDIT MISSION, VISIONS, AND VALUES

Mission Statement (why we exist and what we do)

Our purpose (why we exist) is to provide independent, objective, insightful, nonpartisan assessment of the stewardship or performance of policies, programs, and operations in promoting efficiency, effectiveness, and integrity in DeKalb County.

Our promise (what we do) is to accomplish this through financial audits, performance audits, inquiries, investigations, and reviews.

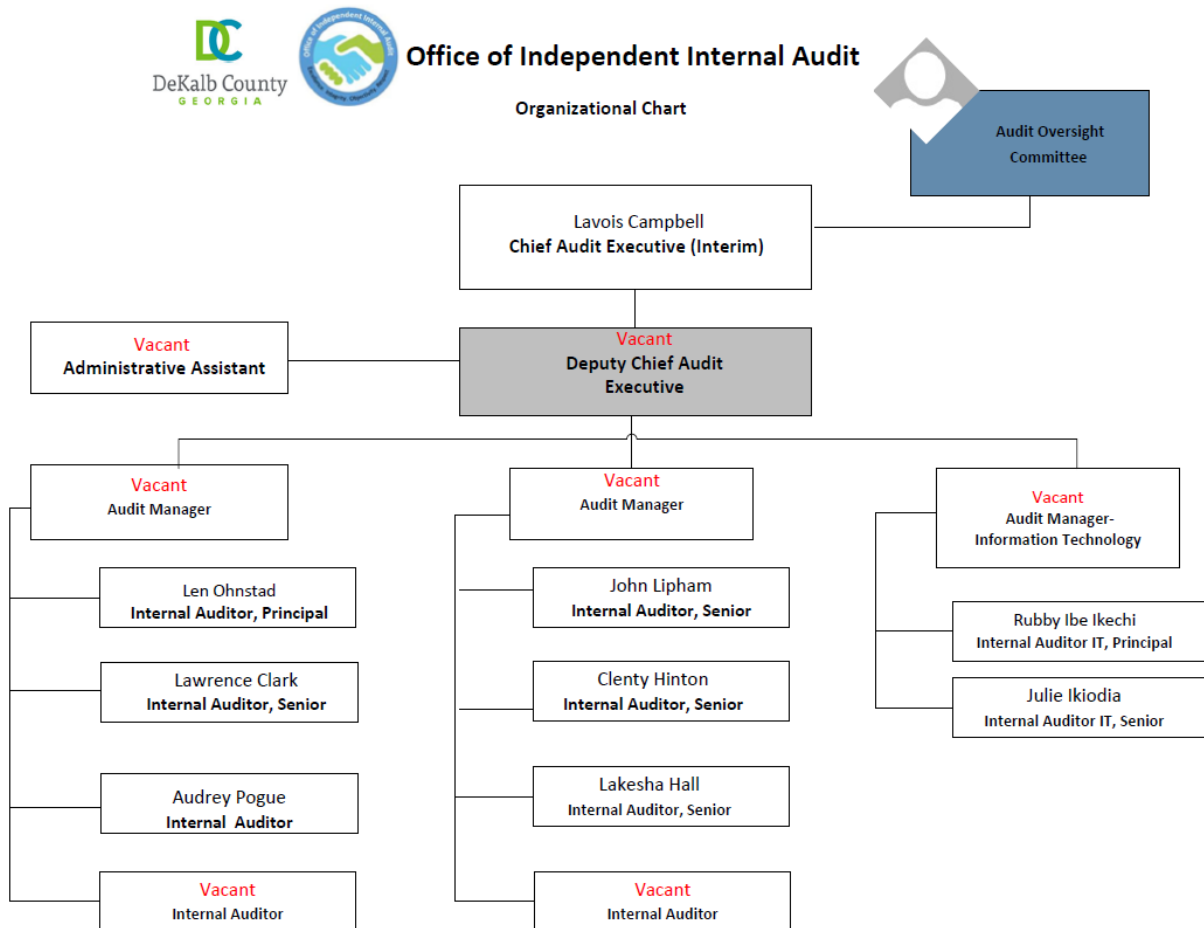
Vision Statement (where we are going)

Excellence in our products and services as we promote positive change throughout DeKalb County with an inspired team that strives for continuous improvement.



OFFICE OF INDEPENDENT INTERNAL AUDIT ORGANIZATION AND STAFF

The CAE reports to the AOC as established by Georgia State Law via the DeKalb County Code of Ordinances and the OIIA has unrestricted access to employees, information, and records including electronic data within their custody regarding powers, duties, activities, organization, property, financial transactions, contracts, and methods of business required to conduct an audit or otherwise perform audit duties. The OIIA currently consists of 14 professional positions and one administrative assistant, as detailed below:



ANNUAL RISK ASSESSMENT AND AUDIT PLANNING

As required by House Bill 599 (2015 Ga. Laws 3826), enacted by the Georgia General Assembly, and signed into law on May 12, 2015, the OIIA conducted a risk assessment to use as a basis for preparing the annual audit plan. The process includes but is not limited to the following steps:

Step 1: Define the Universe

Using the information from available County organizational structure documents and the organizational chart of accounts included in the Annual Comprehensive Financial Report

(ACFR), the audit universe was identified. Finance provided the organizational chart of all accounts included in the ACFR and each of the program and functional areas were reviewed to confirm all of the areas to be included in the risk assessment.

Step 2: Risk Identification and Assessment

Using surveys, interviews, and group discussions with County management, risks were identified that could adversely impact County goals, objectives, and initiatives for the coming year. Once management identified the risks, they were assessed to determine the program areas with the greatest level of risks.

Step 3: Translate Risks into Audit Topics and Objectives

Risk areas assessed as high or very high were outlined. Using information from management and audit staff input, audit history (both internal and external), and topics presented directly to the CAE, potential audit objectives were developed.

Step 4: Develop a Risk-Based Audit Work Plan

The Audit Managers and CAE reviewed potential audit topics and the current staffing levels. The County Ordinance requires that audit work plans be risk-based (both short and long term) and include consideration for resource requirements. The CAE drafted the annual work plan and presented it to the AOC for approval.

SUMMARY OF 2021 OIIA ACTIVITIES

The following paragraphs contain summaries of the various activities completed in 2021.

AUDIT ACTIVITIES

The material contained in this section of this report was extracted from reports issued by the OIIA and only discloses essential information.

1. FINANCE DEPARTMENT OFF-CYCLE PAYROLL ONLINE MANUAL CHECKS AUDIT REPORT NO. 2018-011-FM.

We conducted a performance audit of the Payroll Services' Off-Cycle Payroll (OCP) Online Manual Checks process.

The objectives of the audit were to:

- Determine whether OCP transactions processed were appropriate, accurate, authorized, and processed in accordance with standard business operations.
- Identify opportunities to strengthen the effectiveness and efficiency of the off-cycle payroll process.

The audit examined bi-weekly OCP transactions processed from January 1, 2016, to December 31, 2017.

To accomplish the objectives, we interviewed both payroll and user department (UD) staff, reviewed policies, and procedures for processing OCP transactions, and examine sample OCP transactions processed during the audit period.

What We Found

We found that the current practices and procedures used to process OCP requests did not always comply with the Payroll Policy Manual (PPM). In addition, we noted that the PPM did not cover many of the procedures related to processing OCP transactions. Specific audit testing and review noted the following:

1. The PPM needs updating to include specific procedures for OCP transactions.
2. Sample tests noted transactions processed that were not in compliance with the current PPM.

What We Recommended

We recommend that payroll management update the PPM to reflect current procedures and specific reasons and requirements for processing OCP requests. These updates should include the following:

- Specific information regarding the persons who can authorize OCP requests.
- Procedures to help ensure that OCP transactions processed are approved by payroll Management before check distribution.

In addition, we recommended payroll management educate UD management regarding the acceptable reasons for processing OCP transactions. Further, we recommend payroll management update PPM to include procedures for rejecting requests that do not comply with PPM.

2. FLEET MANAGEMENT DIVISION SPLOST VEHICLES AUDIT - AUDIT REPORT NO. 2019-008-PS

We conducted a performance audit of the purchase of public safety vehicles using County Special Purpose Local Option Sales Tax (SPLOST) funds.

The objectives of the audit were to:

- Review and assess whether adequate controls existed over the vehicles (Police vehicles and Fire Quick Response Units) purchased with SPLOST funding and identify opportunities to strengthen the effectiveness and efficiency of those procedures.
- Assess compliance with the existing procedures for vehicles purchased with SPLOST funds.

The audit focused on public safety vehicle expenditures, using SPLOST funds, from March 1, 2018, through December 31, 2019. Our methodology included but was not limited to the following:

- Reviewed current policies and procedures for purchases of vehicles with SPLOST funds.
- Tested a selected sample of vehicles purchased with SPLOST funds for compliance with existing procedures.
- Interviewed appropriate County personnel and external parties.
- Reviewed any other applicable documentation and information.

*** \$71,380 (\$55,077.50 originally purchased using existing contracts which was later reimbursed from the SPLOST fund) of the total \$1,989,670 used to purchase Fire Quick Response Units was expensed using SPLOST funds without approval from the BOC.

We recommend that the Fleet Management Division's management establish procedures to help ensure that purchases comply with BOC authorization and that BOC approval is obtained for expenditures outside of the BOC's authorization. In addition, to help ensure compliance, we recommend Finance implement procedures to verify BOC authorization prior to processing payments.

We conducted a performance audit of the County's invoice and cash disbursement processes. The County's cash disbursement process involves the receipt and processing of invoices for payment by check, wire transfer, and ACH. The process involves all County departments. The primary objective of the cash disbursement process is to ensure the timely and accurate payment of the County's vendor obligations.

The scope of our audit focused on the functions and related systems for the audit period from January 1, 2019, through May 2020 and current transactions, where appropriate.

Our methodology included but was not limited to the following:

- Testing a sample of transactions.
- Reviewing supporting documentation.
- Interviewing appropriate County personnel.

What We Found

Accounts Payable Process	Financial Impact (Y/N)	Finding Description
1. Data and Reporting	Y	Unable to validate data and information in reports.
2. Monitoring Controls	Y	Missing monitoring controls.
3. Supplier Master File(SMF)	Y	SMF management needs improvement
4. Conflict of Interest (COI)	N	Noncompliance with COI Ordinance.
5. Centralize Invoice Processing	Y	Invoice processes are not centralized in AP.
6. Invoices on Hold (IOH) Report	Y	IOH are not resolved timely
7. Invoice Processing	N	Invoices are submitted before the purchase order is processed
8. User Department	Y	Noncompliance with policies and procedures
9. Application Security	Y	Access controls need improvement
Note: Exceptions or internal control deficiencies were noted in all accounts payable process categories noted except for number 7 of the attached schedule – Invoice Processing.		

What We Recommended

We recommend that the Purchasing & Contracting, Finance, and Department of Innovation and Technology management collaborate and work together to address the internal control deficiencies and process improvements identified in this report.

4. AUDIT OF THE MANAGEMENT OF PERSONALLY IDENTIFIABLE INFORMATION – AUDIT REPORT NO. 2019-009-IT

We completed an Audit of the Management of Personally Identifiable Information (PII) to review and recommend improvements to the management by DeKalb County Departments of such data, including personal information from citizens, taxpayers, and vendors, such as Social Security numbers and banking information. Questions have been raised as to why the audit report was posted on the OIIA website with substantial redactions. In making the final report confidential, the OIIA balanced its competing obligations under the [Georgia Open Records Act, O.C.G.A. § 50- 18-70 et seq.](#), to make public records available to the public for inspection, with its specific obligation to its citizens, taxpayers, vendors, and others to keep confidential PII they entrust to County

government. In addition, we needed to fulfill the mandate of the **DeKalb County Organizational Act § 10A (j)(1)** to comply with recognized government auditing standards which are, in this instance, **Government Auditing Standards 2018 (GAO-18-568G)**, specific sections of which authorize the issuance of a separate, classified, or limited use report excluding certain confidential or sensitive information from a publicly available or widely distributed report. The report itself will not be published in its entirety in order to protect information pertaining to vulnerabilities that might exist within County departments, possibly resulting in the hacking and theft of personal information. The decision to publish only in redacted form was determined after a review of the material and by reference to the Georgia Open Records Act, which authorizes withholding information “which if made public could compromise security against sabotage, criminal or terroristic acts.” **O.C.G.A. § 50-18-72(25)(A)**.

5. FLEET MANAGEMENT DIVISION VEHICLE FUEL ADMINISTRATION AUDIT – AUDIT REPORT NO. 2019-007-PW

We conducted a performance audit of the Public Works Department’s Division of Fleet Management (Fleet) vehicle fuel processes.

Fuel is a major expense for the County and is a critical asset of day-to-day operations. An effective fuel management process is the best use of County resources to ensure the efficient use of County fuel. During 2019, user departments (UDs) consumed approximately \$7,028,291 worth of diesel, gasoline, and propane, which is the typical annual consumption. The top five consumers during 2019 were: Police, Watershed Management, Sheriff, Sanitation, and Fire & Rescue.

The audit objectives were to:

- Review and assess whether fuel was effectively managed.
- Identify opportunities to strengthen the effectiveness and efficiency of the fuel Procedures.
- Assess the compliance with the existing procedures for the fuel process.

The audit’s focus was on the County’s fuel process during the period of January 1, 2020, through July 31, 2020. Our methodology included, but was not limited to the following:

- Reviewing current policies and procedures regarding fuel distribution and usage.
- Identifying and testing internal controls over fuel usage.
- Analyzing the Fleet’s databases for completeness and accuracy.
- Conducting a walkthrough of the fuel administration process.
- Reviewing supporting documentation and FuelMaster (FM) system manual.
- Interviewing appropriate County personnel.

What We Found

The audit noted that Fleet supports the “green” initiative and currently maintains a fleet of 239 alternative fuel vehicles such as compressed natural gas (CNG), propane, hybrid, and electric. Also, we noted that Fleet had some monitoring procedures in place to help manage fuel activity. In addition, the audit noted the following findings:

1. FM Administration and Application Security Controls Were Not Utilized.

2. Current Application Support for the FM Application is Limited.
3. Unauthorized Personal Fuel Code Use.
4. Limited Monitoring Controls in Place to Manage Fuel Usage.
5. Confidential.
6. Limited Controls in Place to Manage Fuel Keys.
7. Vehicles Fueled Without Recording Odometer Reading.

What We Recommended

We recommend that Fleet Management works with the other members of County Management to address the internal control and process improvements recommended in this report.

COORDINATION WITH EXTERNAL AUDITOR

During 2021, the OIIA coordinated and monitored the external auditing services performed by Mauldin and Jenkins, LLC (M&J) under their contract. M&J provided an independent audit of the DeKalb County, Georgia financial statements and DeKalb County, Georgia Single Audit Reports for the year ended December 31, 2020.

ROUTINE AUDIT ACTIVITIES

FOLLOW- UP REPORTS ON CORRECTIVE ACTION TAKEN IN RESPONSE TO OIIA AUDITS

As required by DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A (I) the OIIA conducts a review on the status of corrective actions taken by DeKalb County management in response to the recommendations made by the OIIA. In 2021, the OIIA completed the following five status reports on previously issued audit findings and recommendations:

- Confidential Audit of Data Center Physical Security, Audit Report Number 2018-007-IT – Audit Follow-up Report Issued on June 29, 2021
- Public Works – Sanitation Other Professional Services, Audit Report Number 2017-012-SAS – Audit Follow-up Report Issued on July 2, 2021
- Purchasing & Contracting Department Low Bid Procurement Process, Audit report number 2017-004-PC – Audit Follow-up Report Issued on September 8, 2021
- Purchasing & Contracting Department Local Small Business Enterprise (LSBE) Program, Audit Report Number 2017-020-PC – Audit Follow-up Report Issued on September 10, 2021
- WorkSource Dekalb – Adult and Dislocated Program Grants, Audit Report Number 2017-019-WSD – Audit Follow-up Report Issued on March 11, 2022

A listing of OIIA's Audit Report Findings and the status of corrective actions are outlined in **Appendix I**.

NON-AUDIT ACTIVITIES

CONTRACT REVIEWS

During 2021 the OIIA performed over 36 non-audit pre-award contract reviews at the request of the DeKalb County Board of Commissioners (BOC).

The contracting activities reviewed had an initial proposed value of \$352,932,415. The OIIA contract reviews resulted in approximately **\$10,130,008** or a 3% reduction from the initial proposed value of the contracts. In addition, various improvements in procurement processes and contracting activities have been observed.



These reviews provide the BOC with an assurance of the processes performed by management in performing their procurement and contracting responsibilities. They are not intended to substitute for management's responsibilities for procurement, purchasing, and contracting. In addition, these reviews constitute non-audit services as outlined by Government Auditing Standards. These requests may involve but are not limited to the following procurement activities:

- Invitation to Bids (ITBs).
- Request for Proposals (RFPs).
- Renewals to existing contracts.
- Change orders to existing contracts.

INTERNAL QUALITY CONTROL AND ASSURANCE PROGRAM

Professional standards require internal quality control monitoring procedures to assess compliance with professional standards and internal policies and procedures. The OIIA's internal quality control and assurance program is ongoing and includes continuous supervision and internal reviews of audit work to ensure accuracy and compliance with standards and internal policies and procedures. Quality control assurance reviews are performed for each audit completed. In addition, the OIIA's internal assessment procedures confirmed that each member of the staff had met the continuing education requirements as outlined by government auditing standards.

In accordance with Generally Accepted Government Auditing Standards (GAGAS), an Internal self-review of OIIA's quality control system was completed. The review determined that OIIA's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards issued by the Comptroller of the United States.

TRAINING, CERTIFICATIONS, AND AFFILIATIONS

Professional standards require the staff to be proficient, competent, and collectively possess and apply knowledge, skills, and experience when performing audit work. Additionally, auditors are required to complete Continuing Professional Education (CPE)

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courses related to their primary responsibilities. Our auditors adhere to the Government Auditing Standards by completing 80 CPE hours in two years, with 24 of those hours being related to government auditing. In addition, one of the Internal Audit Managers participated in a peer review assessment for the Association of Local Government Auditors as a part of the Office's efforts to gain more knowledge on peer review requirements.

Collectively, the staff has background and experience in a variety of disciplines in the public and private sectors. These disciplines include accounting, auditing, program evaluation, computer science, and management. Also, the staff possesses professional certifications, and some staff members have advanced degrees. OIIA Internal Procedure 5.03 – *Continuous Development and CPE*, provides guidance to help ensure staff develop and maintain professional competence to perform critical job tasks effectively.

The staff demonstrated their expertise through certifications in the following professional organizations:



Certifications/Certificate	Count
Certified Internal Auditor (CIA)	2
Certified Fraud Examiner (CFE)	2
Certified Information Systems Auditor (CISA)	2
COSO Internal Control Certificate	2
Certified Public Accountant (CPA)	1
Chartered Professional Accountant (CPA)	1
Certified Government Audit Professional (CGAP)	1
PECB Certified ISO/IEC 27001 Lead Auditor	1
Certified Internal Control Auditor (CICA)	1
Certified Construction Auditor (CCA)	1
PMP Project Management Professional	1

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**APPENDIX I - STATUS OF OIIA AUDIT REPORT FINDINGS ISSUED BEFORE
DECEMBER 31, 2021.**

Status Legend

O = Open, MAR = Management Assumed Risk PC = Partially Complete CPV = Complete Pending Verification by OIIA	C = Closed, FIP = Follow-up in Process FND = Follow-up Not Due
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Audit Report No.	Audit Report Title	Date Issued	Issue	Status
2019-011-FIN	Audit of the Management of Personally Identifiable Information	8/24/2021	Finding 1 - - Confidential	FND
2019-011-FIN	Audit of the Management of Personally Identifiable Information	8/24/2021	Finding 2 - Confidential	FND
2019-011-FIN	Audit of the Management of Personally Identifiable Information	8/24/2021	Finding 3 - Confidential	FND
2019-011-FIN	Audit of the Management of Personally Identifiable Information	8/24/2021	Finding 4 - Confidential	FND
2019-011-FIN	Audit of the Management of Personally Identifiable Information	8/24/2021	Finding 5 - Confidential	FND
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding 1 - FM Administration and Application Security Controls Were Not Utilized	FND
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding 2- Current Application Support for the FM Application is Limited	FND
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding 3 -Unauthorized Personal Fuel Code Use	FND
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding 4 - Limited Monitoring Controls in Place to Manage Fuel Usage	FND

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Audit Report No.	Audit Report Title	Date Issued	Issue	Status
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding 5 - Confidential	FND
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding 6 - Limited Controls in Place to Manage Fuel Keys	FND
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding 7 - Vehicles Fueled Without Recording Odometer Reading	FND
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	6/23/2021	Finding 1- Data and Information in Reports Provided Could Not Be Validated	FND
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	6/23/2021	Finding 2- Missing Monitoring Controls	FND
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	6/23/2021	Finding 3- Supplier Master File Management and Maintenance Needs Improvements	FND
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	6/23/2021	Finding 4 - Non-compliance with County's Conflict of Interest Ordinance	FND
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	6/23/2021	Finding 5 - Some Invoice Payment Processing Procedures Not Centrally Located	FND
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	6/23/2021	Finding 6 - Invoices on Hold (IOH) Are Not Resolved Timely	FND
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	6/23/2021	Finding 7 - Invoices Processed Prior To An Approved Purchase Order	FND

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Audit Report No.	Audit Report Title	Date Issued	Issue	Status
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	6/23/2021	Finding 8 - UDs Not Always Compliant With Standard Operating Procedures	FND
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	6/23/2021	Finding 9 - Access Controls For AP Module Need Improvement	FND
2019-008-PS	Fleet Management Division SPLOST Vehicles Audit	3/3/2021	Finding 1- Purchases Made Using SPLOST Funds Without BOC Approval	FIP
2018-011-FM	Finance Dept. Off-Cycle Payroll Online Manual Checks	1/28/2021	Finding 1 - Payroll Policy Manual (PPM) Needs Improvement	FIP
2018-011-FM	Finance Dept. Off-Cycle Payroll Online Manual Checks	1/28/2021	Finding 2 - OCP Transactions Not Compliant with PPM	FIP
2017-009-HRMS	Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit	10/8/2020	Finding 1 - Positions Were Not Classified Consistently with Criteria Provided	FIP
2017-009-HRMS	Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit	10/8/2020	Finding 2 - Annual Drug and Alcohol Testing Documentation Was Not Maintained	FIP
2017-009-HRMS	Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit	10/8/2020	Finding 3 -Drug and Alcohol Testing Was Not Completed for Some Safety Sensitive Employees	FIP
2017-009-HRMS	Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit	10/8/2020	Finding 4 -Key Requirements Were Not Completed for Safety-Sensitive Employees Who Tested Positive for Drugs or Alcohol	FIP
2017-009-HRMS	Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit	10/8/2020	Finding 5 -Medical Certifications Were Not Renewed Timely	FIP

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Audit Report No.	Audit Report Title	Date Issued	Issue	Status
2017-009-HRMS	Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit	10/8/2020	Finding 6 - Applicants Who Did Not Pass the Pre-employment Drug and Alcohol Testing were Hired for Safety-Sensitive Positions	FIP
2018-006-HRMS	Human Resources & Merit System (HRMS) Dept. Audit of Employee File Management Process	9/24/2020	Finding 1 - Employee file management and maintenance procedures need improvement	FIP
2018-006-HRMS	Human Resources & Merit System (HRMS) Dept. Audit of Employee File Management Process	9/24/2020	Finding 2 - Employee file management and maintenance training not performed	FIP
2017-019-WSD	Audit of WorkSource Dekalb - Adult and Dislocated Program Grants	9/9/2020	Finding 1 - Participants Received Training Services That Did Not Meet Eligibility Requirements' Criteria	C
2017-019-WSD	Audit of WorkSource Dekalb - Adult and Dislocated Program Grants	9/9/2020	Finding 2 - Maintenance of Program Participant Files Need Improvement	C
2018-003-PSAE	Audit of Animal Enforcement	7/8/2020	Finding 1 - Standard Operating Procedures Were Not Current	C
2018-003-PSAE	Audit of Animal Enforcement	7/8/2020	Finding 2 - Training Procedures for Animal Control Officers Need Improvement	C
2018-003-PSAE	Audit of Animal Enforcement	7/8/2020	Finding 3 - Some Officers Have Not Completed Training for Chemical Immobilization	C
2018-003-PSAE	Audit of Animal Enforcement	7/8/2020	Finding 4 - Records Are Not Maintained for Dangerous Animal Registration	C
2018-003-PSAE	Audit of Animal Enforcement	7/8/2020	Finding 5 - Pet point System Was Not Always Updated With The Court Dispositions For Animal Incidents	C
2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 1 - Lack Of Formal Operating Procedures	PC

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2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 2 - Insufficient Monitoring/Oversight Of LSBE Program Services	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 3 - Program Administration Reporting Requirements Not Fulfilled	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 4 - LSBE Applications Certified/Recertified Without Required Documentation	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 5 - Nonconformity With LSBE Graduation Requirements	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 6 - Lack Of Documentation To Support Consistent Contract Compliance	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 7 - No Evidence To Demonstrate Enforcement Of Mentor-Protégé Initiative	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 8 - All Users Granted Administrator Rights To Dekalb Links Software - Confidential	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 9 - Incomplete Vendor Profile Information In Dekalb Links Software	PC
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 1 - Confidential	O
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 2- Confidential	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 3- Confidential	PC
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 4- Confidential	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 5- Confidential	CPV

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2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 6- Confidential	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 7- Confidential	PC
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 8- Confidential	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 9- Confidential	O
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 10- Confidential	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 11- Confidential	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 12- Confidential	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 13- Confidential	PC
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 14- Confidential	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 15- Confidential	PC
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 16- Confidential	PC
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 17- Confidential	CPV
2018-010-WM	Audit of Sewer Cleaning Contracts 971933, 971934, and 971935	1/23/2019	Finding 1 - Contract Award Procedures	CPV
2018-010-WM	Audit of Sewer Cleaning Contracts 971933, 971934, and 971935	1/23/2019	Finding 2 - Contract Administration Procedures	CPV
2017-012-SAN	Audit of Other Professional Services	11/20/2018	Finding 1 - Lack of Written Standard Operating Procedures	CPV
2017-012-SAN	Audit of Other Professional Services	11/20/2018	Finding 2 - Noncompliance with the County Procurement Policy	CPV
2017-012-SAN	Audit of Other Professional Services	11/20/2018	Finding 3 - Inadequate Segregation of Duties within the Sanitation's Purchasing Cycle	CPV

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2017-012-SAN	Audit of Other Professional Services	11/20/2018	Finding 4 - Insufficient Documentation to Support Goods and Services Received	CPV
2017-012-SAN	Audit of Other Professional Services	11/20/2018	Finding 5 - Classifying Expenditures Incorrectly as Ops	CPV
2017-013-WMCS	Audit of Temporary Personnel Services Contract	11/1/2018	Finding 1 - Vendor Not Compliant with Requirements 17 & 18 of Contract	CPV
2017-013-UCO	Audit of Finance - Utility Customer Operations Temporary Personnel Services Contracts	10/19/2018	Finding 1 - Low Retention Rate Among Temporary Hires	CPV
2017-013-UCO	Audit of Finance - Utility Customer Operations Temporary Personnel Services Contracts	10/19/2018	Finding 2 - Vendor Not Compliant with Requirement 17	CPV
2017-013-UCO	Audit of Finance - Utility Customer Operations Temporary Personnel Services Contracts	10/19/2018	Finding 3 - Vendor Not Compliant with Requirements 18 & 19	CPV
2017-011-RPCA	Audit of Cash Handling Procedures for Recreation, Parks, and Cultural Affairs	10/12/2018	Finding 1 – Insufficient Documentation and Controls to Accurately Account for all Revenue Collected	PC
2017-011-RPCA	Audit of Cash Handling Procedures for Recreation, Parks, and Cultural Affairs	10/12/2018	Finding 2 – Inadequate Security/ Safeguarding of Cash Collected	CPV
2017-011-RPCA	Audit of Cash Handling Procedures for Recreation, Parks, and Cultural Affairs	10/12/2018	Finding 3 – Discrepancies and Inadequacies in Documentation Showing Transfer of Custody of Revenue Collected	CPV
2017-011-RPCA	Audit of Cash Handling Procedures for Recreation, Parks, and Cultural Affairs	10/12/2018	Finding 4 – All Revenue is not Deposited within 24 hours of Receipt and Aquatics Revenue is not Deposited Daily	CPV

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2017-011-RPCA	Audit of Cash Handling Procedures for Recreation, Parks, and Cultural Affairs	10/12/2018	Finding 5 – Lack of Segregation of Duties	CPV
2017-011-RPCA	Audit of Cash Handling Procedures for Recreation, Parks, and Cultural Affairs	10/12/2018	Finding 6 – Inadequate Management Oversight /Monitoring	PC
2017-018-FM	Audit of Animal Shelter Post Contract Completion	6/25/2018	Finding 1 – Notice to proceed letter not prepared	C
2017-018-FM	Audit of Animal Shelter Post Contract Completion	6/25/2018	Finding 2 – Final inspection report not available in the file	C
2017-004-PC	Low Bid Procurement Process	5/11/2018	Finding 1 – Insufficient documentation to verify the performance of key ITB activities/ compliance with policies and procedures	PC
2017-004-PC	Low Bid Procurement Process	5/11/2018	Finding 2 – The user department's role and responsibilities in the bid evaluation process needs to be clarified	PC
2017-008-PC	Procurement Policy Review	1/12/2018	Finding 1 - Several key procurement areas are not included or need improvement in the purchasing policy	O
2017-007-PC	Informal and Formal Procurements	4/23/2018	Finding 1- Inadequate quotes	PC
2017-007-PC	Informal and Formal Procurements	4/23/2018	Finding 2- Inconsistent policies and procedures	O
2017-007-PC	Informal and Formal Procurements	4/23/2018	Finding 3- Inappropriate application of exemptions and vendor performance on expired contracts	PC
2017-005-PC	Sole Source Contracting Process	3/21/2018	Finding 1- Insufficient maintenance of documentation for sole source vendor request	O
2017-005-PC	Sole Source Contracting Process	3/21/2018	Finding 2- Incomplete sole source vendor request application	PC

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2017-005-PC	Sole Source Contracting Process	3/21/2018	Finding 3- Inadequate evidence to validate sole source vendor's status	C
2017-005-PC	Sole Source Contracting Process	3/21/2018	Finding 4- Insufficient evidence of approval process of sole source requests	C
2017-005-PC	Sole Source Contracting Process	3/21/2018	Finding 5- Inadequate evidence of board approval on sole source requests over \$100,000 and change orders	C
2017-006-PC	Emergency Contracting	2/21/2018	Finding 1- Use of emergency purchases as an alternative for lack of planning and risk management	O
2017-006-PC	Emergency Contracting	2/21/2018	Finding 2- Emergency purchases were not ratified by the BOC	O
2017-006-PC	Emergency Contracting	2/21/2018	Finding 3- Improvement in the approval process of the non-competitive purchase request form	C
2017-006-PC	Emergency Contracting	2/21/2018	Finding 4- Lack of accurate reporting of emergency purchases	C
2017-006-PC	Emergency Contracting	2/21/2018	Finding 5- Lack of compensating controls when segregation of duties are inadequate	O
2017-006-PC	Emergency Contracting	2/21/2018	Finding 6- Ineffective procedures to communicate contract information prior to the expiration	O
2017-006-PC	Emergency Contracting	2/21/2018	Finding 7- Inconsistency between the policy and procedures manual	O
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 1 - Lack of a Common Leadership Structure	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 2 - Reliance on Temporary Employees and Internal Promotion	FIP

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N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 3 - Insufficient Knowledge Retention	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 4 - Inefficiencies and Risks of Paper-based and Manual Processes	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 5 - Limited Customer Service Focus	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 6 - Lack of Optimization of Information Systems	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 7 - Overreliance on Third Party Contractor	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 8 - Limited Staffing Capacity	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 9 - Aging Meters	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 10 - Lack of Route Optimization	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 11 - Minimal Use of AutoRead System Reports	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 12 - AMI/AMR Technology Capability	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 13 - Frequent Malfunction with Handheld Technology	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 14 - Inconsistent Ability to Effectively Read Meters	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 15 - High Volume of Exceptions	FIP

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N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 16 - Errors from Manual Meter Reading Processes	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 17 - Limited Controls in Bill Estimation/Correction Procedures	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 18 - Insufficient Processing of Routine Exception Process	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 19 - Complexity from Use of Multiple and Aging Information Systems	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 20 - Limited Management Capacity	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 21 - Work Processes	FIP
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 22 - Reduced Data Quality	FIP

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