



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

April 2022

DeKalb County Government
Planning & Sustainability Department
Business License Division

ALCOHOL PRIVILEGE LICENSE AUDIT

FINAL REPORT

Audit Report No. 2019-013-PS

INDEPENDENCE DISCLOSURE

The former confirmed Chief Audit Executive (CAE) identified that some Office of Independent Internal Audit (OIIA) employees at the senior and management level are former employees of the audited entity, DeKalb County's Business License Division, which manages alcohol licenses. The former confirmed CAE determined that this association of some OIIA employees could potentially pose an independence threat to this audit. As required by Generally Accepted Government Auditing Standards (3.27), safeguards were applied to reduce the threat to an acceptable level. The following safeguards were implemented:

1. All OIIA audit staff and management assigned to the performance and supervision of this engagement had no former or current association with the audited entity.
2. The audit covered a period of alcohol license transactions that occurred more than a year after the impacted OIIA employees had ended their employment with the Business License Division.
3. The final draft of this audit report was prepared, approved, and distributed for County management review and response by OIIA staff and management with no association with the audited entity.

In the absence of the former confirmed CAE, the current Interim CAE's role is hereby limited to the issuance of this final report with management responses.

OFFICE OF INDEPENDENT INTERNAL AUDIT



ALCOHOL PRIVILEGE LICENCE AUDIT AUDIT REPORT NO. 2019-013-PS

FINAL

HIGHLIGHT SUMMARY

<p>Why We Performed the Audit</p> <p>In accordance with the Office of Independent Internal Audit's (OIIA) Annual Audit Plan, we conducted a performance audit of the processes surrounding alcohol privilege licenses. The objectives were to assess whether adequate controls existed over the issuance of alcohol privilege licenses and to determine compliance with applicable policies, procedures, and DeKalb County (County) Code of Ordinances (Ordinances).</p> <p>How We Performed the Audit</p> <p>The audit focused on alcohol privilege licenses issued during the audit period of January 1, 2019, through December 31, 2019. Our methodology included, but was not limited to the following:</p> <ul style="list-style-type: none"> Reviewed policies and procedures related to the alcohol licenses for completeness and consistency with County ordinances. Tested a sample of alcohol license applications to verify all documents were collected and properly processed. Tested a sample of license fees to ensure all required fees were collected and deposited. Tested a sample of accounts that are required to submit excise tax returns to verify that the returns and payments were submitted. Reviewed the process for handling complaints against establishments that sell alcohol. <p>Background</p> <p>Alcohol licenses for unincorporated Dekalb County are issued by the Business License Division, which is a component of the Planning & Sustainability (P&S) Department. The Business License division is responsible for:</p> <ul style="list-style-type: none"> Processing applications for new, renewal, and temporary alcohol licenses for businesses located within unincorporated Dekalb County. Collecting and processing license fees and excise tax payments. Processing excise tax returns for businesses that sell alcohol on-premises and for wholesale distributors. Ensuring complaints and violations are resolved before licenses are issued or renewed. 	<p>What We Found</p> <table border="1"> <thead> <tr> <th>Audit Objectives</th><th>Results</th></tr> </thead> <tbody> <tr> <td>1. Determine if policies and procedures comply with Ordinances and are followed in processing applications.</td><td>Finding #1</td></tr> <tr> <td>2. Determine if renewals occurred in a timely manner.</td><td></td></tr> <tr> <td>3. Determine if new license, renewals, and temporary licenses are processed according to ordinances and policies and procedures.</td><td>Finding #2</td></tr> <tr> <td>4. Determine if all required fees were collected.</td><td></td></tr> <tr> <td>5. Determine if complaints or violations were resolved before the license application was processed.</td><td></td></tr> <tr> <td>No exceptions were noted.</td><td></td></tr> <tr> <td>An exception was noted</td><td></td></tr> </tbody> </table> <p>Audit Findings</p> <ol style="list-style-type: none"> Written Policies and Procedures Not Consistent with Current Ordinances and Practices. Licenses Issued and Renewed Without Required Documentation. <p>What We Recommend</p> <p>We recommend that Business License and/or Planning & Sustainability Management:</p> <ul style="list-style-type: none"> Update the draft policies and procedures to be consistent with the current ordinances and include detailed procedures regarding the current alcohol license processes. Finalize the draft policies and procedures manual by obtaining the required approval. Implement procedures to help ensure that policies and procedures remain consistent with County Ordinances. Consider implementation of procedures to assess provisional excise tax based on payment history for licensees that fail to file returns. <p>How Management Responded</p> <p>Management agreed with the findings of this report and have committed to implementing the required processes to address them.</p>	Audit Objectives	Results	1. Determine if policies and procedures comply with Ordinances and are followed in processing applications.	Finding #1	2. Determine if renewals occurred in a timely manner.		3. Determine if new license, renewals, and temporary licenses are processed according to ordinances and policies and procedures.	Finding #2	4. Determine if all required fees were collected.		5. Determine if complaints or violations were resolved before the license application was processed.		No exceptions were noted.		An exception was noted	
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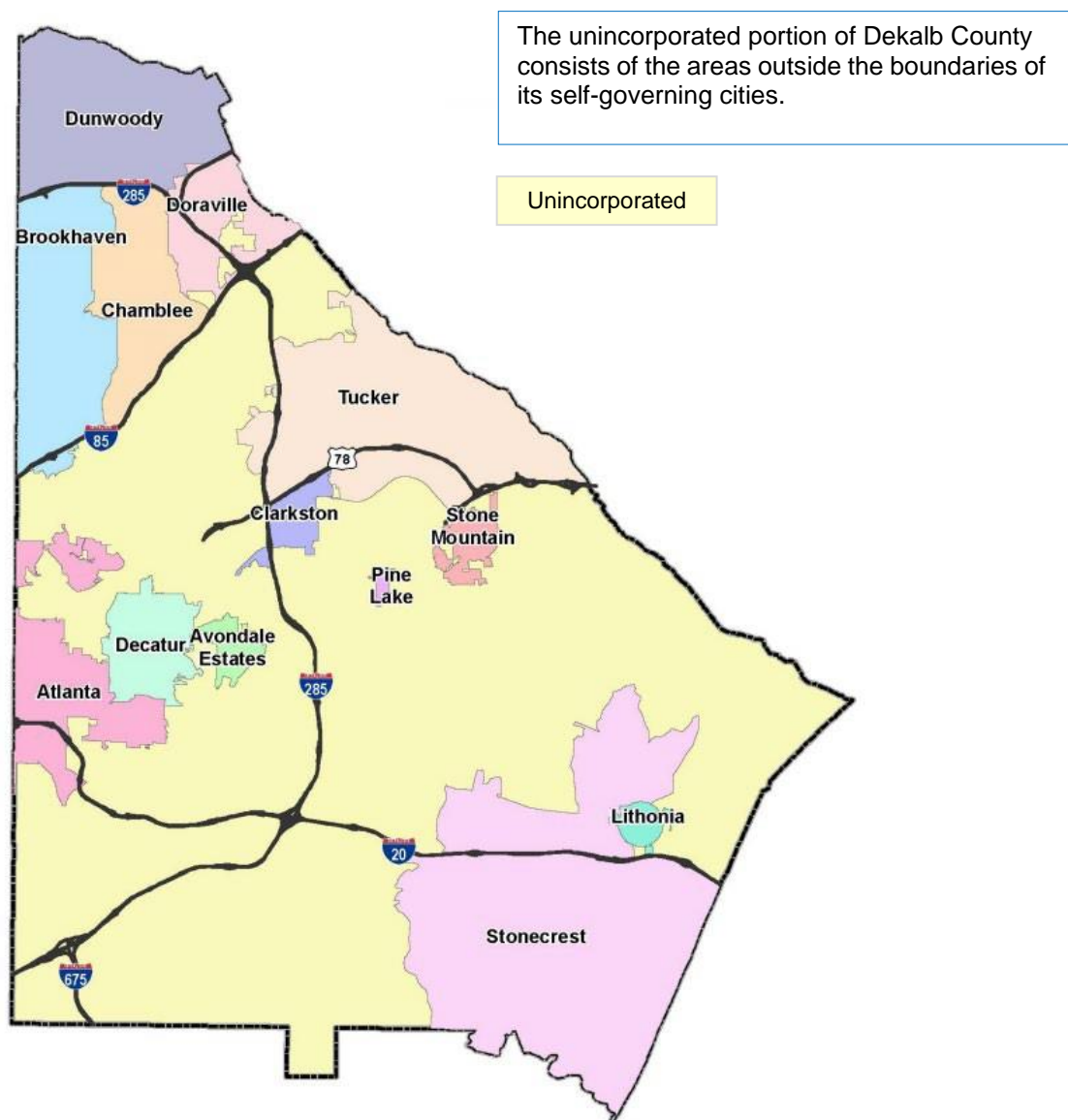
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BACKGROUND AND INTRODUCTION

Alcohol licenses for unincorporated DeKalb County (County) are issued by the Business License Division (Division), which is a component of the Planning & Sustainability (P&S) Department. Alcohol licenses for businesses that are located within the County's self-governing cities are processed by the municipality in which the business is located. The map of Dekalb County shown below indicates the area that is unincorporated and falls within the County's responsibilities:

Exhibit 1 – Map of unincorporated Dekalb County, Georgia¹:



1. Source: Dekalb County, Georgia 2018 Annual Budget Report, Page 12



The County offers three types of alcohol licenses:

- Consumption on Premises (e.g., a restaurant or a bar)
- Retail (e.g., a grocery store, liquor store, or convenience store)
- Non-Profit Temporary (e.g., a one-day charitable event)

Exhibit 2 - Examples of businesses that had their alcohol licenses issued by the County:

Restaurant – Chilis Bar & Grill	Grocery Store - Kroger
	
Convenience Store – Chevron Food Mart	Liquor Store – Giant Package Store
	

Business License Division:

The Division has been a part of the P&S Department since 2016. Prior to 2016, it was located within the County's Finance Department. Under P&S management, the division implemented additional risk management procedures for the alcohol license application processes to help ensure alcohol licensees comply with zoning requirements and businesses that pose greater risks are evaluated more closely before licenses are issued and renewed. For example, a Letter of Entertainment (LOE) was implemented to help identify businesses more likely to have citations issued in the past year or unresolved violations. Restaurants that sell alcohol, nightclubs, and late-night and adult entertainment establishments are now required to submit a notarized LOE with their renewal application each year. Using the LOE, a color code is assigned (green, orange, or red) based on applicants' responses, and action is initiated according to the assigned code color, as shown below.



Code Color	Actions
Green	This category is assigned to businesses who respond with a "No" on the LOE to Late Night Entertainment (LNE), Nightclub, and Adult Entertainment and indicate that the business will close by 12:30 a.m. The operating hours are verified, and the business moves forward in the licensing process.
Orange	This category is assigned to LNE and Nightclub establishments with no complaints by any district commissioners or citations issued in the past year for unauthorized change of use.
Red	This category is assigned to LNE and nightclubs with complaints by any district commissioners in the past year and/or restaurants, LNE's, or Nightclubs that have been given one or more citations in the past year for unauthorized change of use. The business is reviewed, and the alcohol license will be renewed, denied, or revoked, depending on the results of the review.

The Division's primary responsibilities related to alcohol licenses include:

- Processing applications for new alcohol licenses, alcohol license renewals, and temporary alcohol licenses. Application processing consists of obtaining and reviewing the required documents provided by applicants to determine if the applicants are eligible for the requested licenses.
- Collecting the required fees from applicants, recording the fees in each licensee's account, and forwarding the funds collected and related reports to the Treasury and Accounting Divisions to facilitate depositing the funds and recording the transactions in the general ledger.
- Processing excise tax returns for businesses that sell alcohol on-premises and for wholesale distributors.
- Ensuring complaints and violations are resolved before licenses are issued or renewed.



Obtaining an Alcohol License:

Businesses seeking to sell alcohol are required to obtain a business license and a license with alcohol privileges. The chart below outlines the procedures for obtaining a license to sell alcoholic beverages:

Exhibit 3 – Alcohol application process

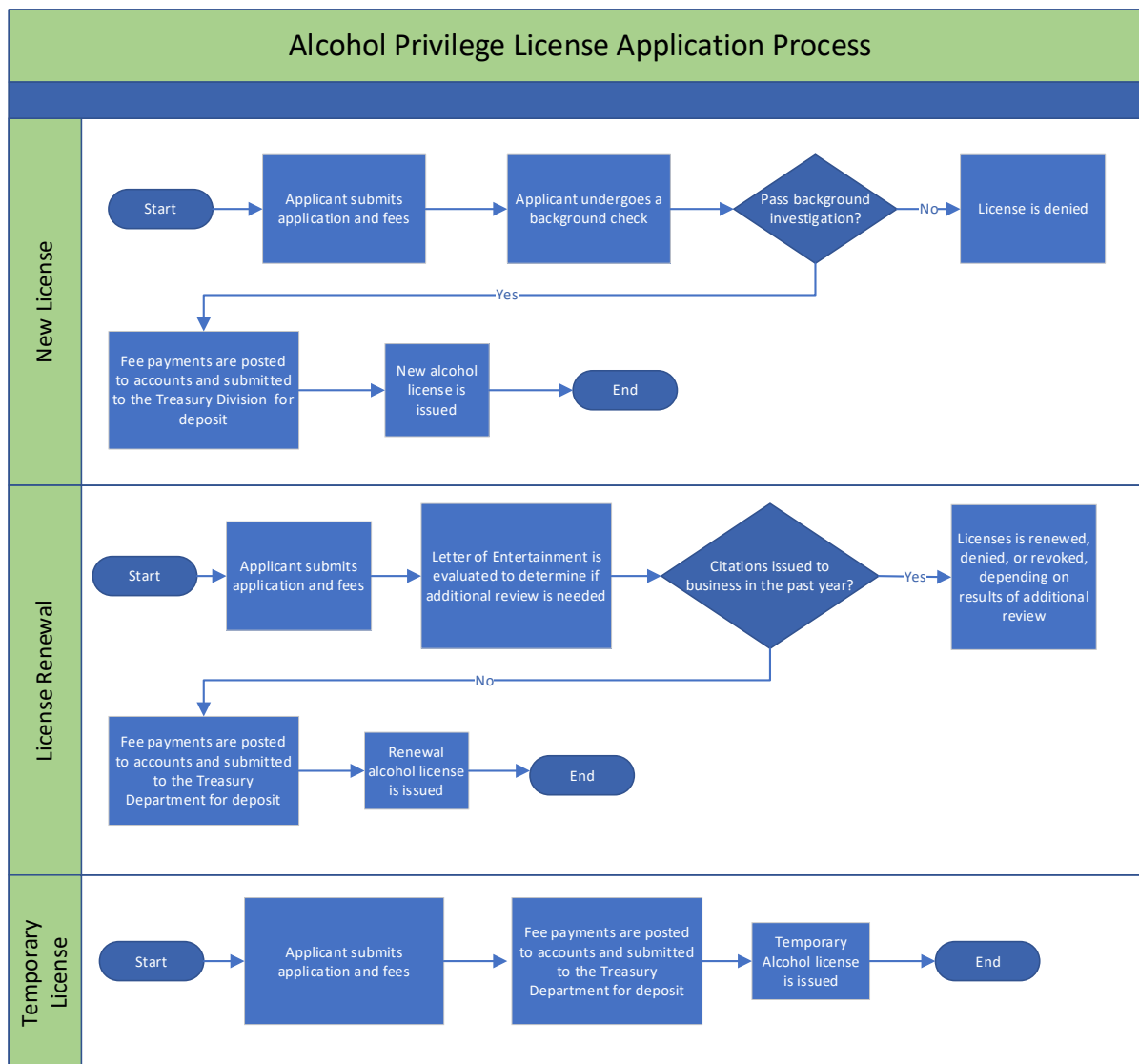




Exhibit 4 – Documents that applicants must complete to obtain an alcohol license:

The information shown below came directly from the “Required Documents” sections of the new, renewal, and temporary license applications.

Documents Required to Obtain a New Alcohol License	
<ul style="list-style-type: none"> • Personnel Statement(s) • Registered agent form • Affidavit stating U.S. citizenship status • Floor plan drawing • Menu (nightclubs and restaurants) • Background investigation consent • Copy of applicant's photo identification • Current Dekalb County business license • Private Employer Affidavit 	<ul style="list-style-type: none"> • Legal Land Survey (N/A for change of ownership) • Affidavit of Acknowledgement of Licensee's Residence (liquor sales only) • Letter of Entertainment (restaurants, nightclubs, and late-night establishments) • Champion News advertisement (liquor stores only) • Privacy Act Statement • Noncriminal Justice Applicants' Privacy Rights

Documents Required to Renew an Existing Alcohol License	
<ul style="list-style-type: none"> • Current State of Georgia alcohol license • Prior year's federal tax returns • Private Employer Affidavit • Affidavit stating U.S. citizenship status • Copy of licensee's photo identification • Evidence of State Registration (if applicable) 	<ul style="list-style-type: none"> • Affidavit stating there have been no changes since the last renewal (e.g., ownership changes or criminal convictions) • Letter of Entertainment (nightclubs and late-night establishments) • Proof of Qualification (if applicable)

Documents Required to Obtain a Temporary (One-Day) Alcohol License	
<ul style="list-style-type: none"> • Copy of the organization's 501(C)3 or other exemption letter from the IRS • Statement of Acknowledgement & Consent signed by a corporate officer • Listing of corporate officers 	<ul style="list-style-type: none"> • Copy of applicant's photo identification • Supplemental application form • Statement of Acknowledgement from property owner or leaseholder (outdoor events) • Statement of Acknowledgement & Approval from Dekalb County Public Safety Department

The Division issued an average of 550 licenses per year from 2016 to 2020, as shown in the chart on the following page. This information was obtained directly from the Division's system of record Infor Public Sector (Hansen). Management stated that the number of licenses issued in 2020 was less than in other years due to the impact of the COVID-19 pandemic.



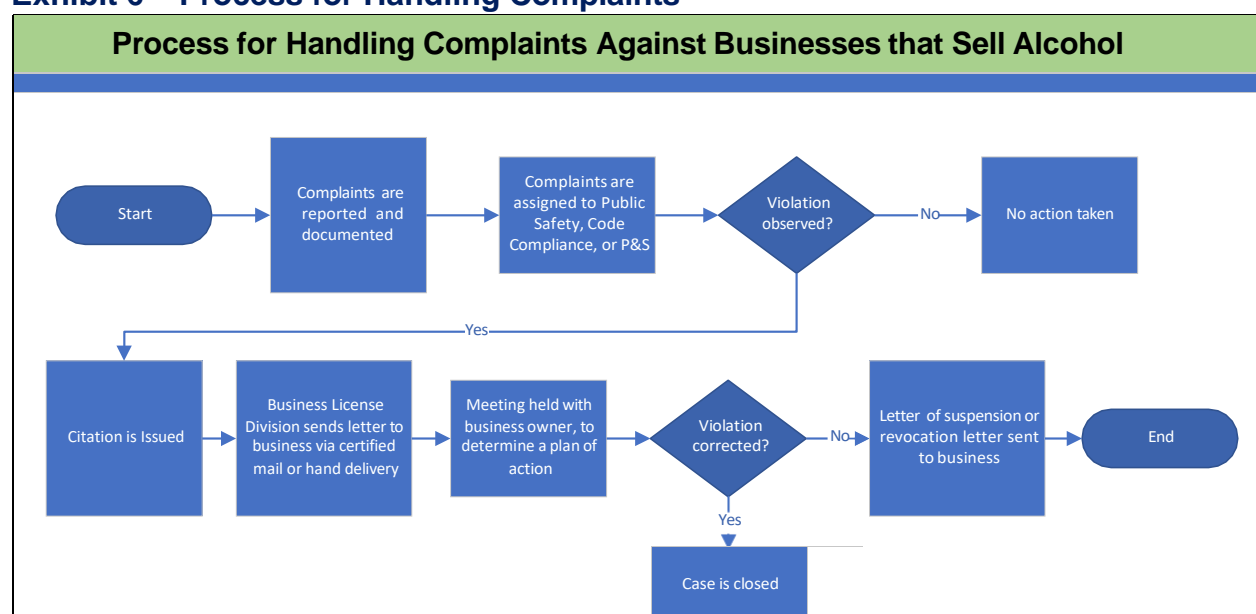
Exhibit 5 - The Number of Licenses Issued 2016 – 2020:

License Type	2016	2017	2018	2019	2020 ¹
New Alcohol License	129	122	142	112	67
Alcohol License Renewal	525	427	406	396	318
Temporary	28	30	21	24	3
Total Licenses Issued	682	579	569	532	388

The Process for Handling Complaints:

Complaints related to businesses that sell alcohol are reported to and/or handled by Public Safety, Code Compliance, or Planning & Sustainability. The process map below highlights the steps in the process.

Exhibit 6 – Process for Handling Complaints



AUDIT RESULTS

Discussions with management and audit work performed confirmed improvements since the implementation of quality control procedures and management reviews relating to the alcohol licensing process. Specific test results noted the following:

- Renewals occurred in a timely manner.
- Required fees were collected.
- Complaint cases or violations were resolved before licenses were issued.

However, we noted additional opportunities for improvement in some of the Division's processes. The details of these findings and the corresponding recommendations are outlined below.



Finding 1: Written Policies And Procedures Not Consistent With Current Ordinances And Practices.

During the audit, we determined that the written policies and procedures were in draft. In addition, we noted that the policies and procedures had not been revised since 2017, although certain sections of the County's Code of Ordinances (sections 15-45- Denial, revocation, or suspension of business occupation tax certificate and sections 15-46- Appeals of decisions of the director) had been revised in 2018. Further, we determined from our review that the policies and procedures were not always consistent with current practices.

Summary of Procedural Review	
Procedure/Topic	Issue
Required application documents. <i>Dekalb County Code of Ordinances, Sec. 4.49</i>	The checklist showing the required documents for renewal licenses (e.g., federal tax returns, private employer affidavits, etc.) or temporary licenses (e.g., a letter from the IRS indicating 501(C)3 status, acknowledgment, and consent by a corporate officer, etc.) was not included.
Process for obtaining temporary licenses. <i>Dekalb County Code of Ordinances, Sec. 4.30</i>	The list of tasks to be completed to obtain a temporary license (e.g., complete an application and submit required documents and fees, review by the Division, and issuance of license) was not provided.
Handling of complaints and ordinance violations <i>Dekalb County Code of Ordinances, Sec. 4.50, 4.51, 4.53, 4.55, 4.81, 4.104, 4.127, 4.148, and 4.163</i>	There are no procedures in the policy manual regarding the handling of complaints and violations against establishments that sell alcohol. The manual does not indicate how complaints and violations are received and resolved or how they impact licenses.
Daily collection, recording, reconciliation, and depositing of fees. <i>Dekalb County Code of Ordinances, Sec. 4.28, 4.51-4.53, 4.55, 4.60, 4.74-4.75, 4.79-4.80</i>	The manual does not indicate how fees are posted to applicants' accounts, submitted to a manager at the end of the day, reconciled by a manager to ensure all funds are accounted for and submitted to the Treasury Division for deposit.
Retail excise tax <i>Dekalb County Code of Ordinances, Sec. 4.71-4.82</i>	The manual indicates that excise tax is required to be paid by retailers of package alcohol although the ordinance indicates that excise tax is only imposed on businesses where alcohol is consumed on-premises and on wholesalers.



Recommendation:

We recommend that management:

- Update the draft policies and procedures to be consistent with the current ordinances and include detailed procedures regarding the current alcohol license processes.
- Finalize the draft policies and procedures manual by obtaining the required approval.
- Implement procedures to help ensure that policies and procedures remain consistent with County Ordinances.

Management Response:

Management Agreement	Description of Management's Action Plan to Address Finding	Estimated Timeline to implement Action Plan
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	Management will develop NEW standard operating procedure manual, job aids, and guides as soon as the implementation of both Hansen application upgrade, ePermitting customer interface (payment and application portal) are completed along with the new COVID-19 protocol. In addition, the changes in GA state law with an effective date of January 12, 2022, that will require all new alcohol license applications to be applied through the state website and not the county will also have a significant impact on our current workflow process. As a result, the standard operating procedure will be completed/finalized after upgrade implementation and process of the state of GA is finalized.	We anticipate the completion of updating our Standard Operating Procedures by the end of the second quarter of 2022.

Finding 2: Licenses Issued and Renewed Without Required Documentation

During the audit, we selected a sample of new and renewal license applications to verify the issuance of the license. Our sample testing noted that 10% of the applications were approved and licenses issued although required documents were missing. These exceptions are summarized below:

- One new license application packet did not include a floor plan drawing.
- One new license application packet did not include a Personnel Statement for one of the two owners.
- Three renewal application packets did not include the Private Employer Affidavit.
- Two renewal application packets did not include the required federal tax returns.

In addition, we determined that the alcohol license was renewed for one of 18 businesses even though the business had not filed an excise tax return for one month and had an excise tax payment due.



Recommendation:

During the audit, we determined that the Division had implemented a quality control procedure (checklist) just after our test period (January – December 2019) to help ensure applications are approved only when all required documentation has been received and properly completed. We will verify the effectiveness of the newly implemented quality control procedures during our audit follow-up process. In addition, to the quality control procedures implemented, we recommend that Division management consider implementing procedures to assess provisional excise tax based on payment history for licensees that fail to file their return.

Management Response:

<i>Management Agreement</i>	<i>Description of Management's Action Plan to Address Finding</i>	<i>Estimated Timeline to implement Action Plan</i>
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	<p>While we agree with the finding, it should be noted that, of the sampling size, only 10% had "one" item missing of the 20 items required for a complete application. This means that 95% of the sample size was complete.</p> <p>Furthermore, we disagree with this recommendation to assess provisional excise tax. Our current process requires the customer to have a current excise alcohol account before an alcohol renewal license can be issued. With the Hansen application upgrade, we hope to streamline the reporting, payment, and collection of delinquent excise taxes. After implementation, the system will automatically send notifications to customers if no return is made and/or delinquent notices.</p>	<p>We have implemented a "checklist" for the required documents. Barring human error, this should improve the assurance of application completeness.</p> <p>We anticipate the completion of the Hansen application upgrade by the end of the second quarter of 2022 to assist with the delinquent excise payment issue.</p>



APPENDICES

Appendix I – Purpose, Scope and Methodology

Purpose

The objectives of this audit were to verify that:

- Management has adequately documented policies and procedures to govern alcohol license processes.
- All required information needed to process initial, renewal, and temporary alcohol licenses were collected and retained in compliance with departmental procedures and County ordinances.
- All license fees were collected.
- Alcohol-related complaints are communicated to the Business License Manager and resolved before licenses are issued.

Scope and Methodology:

The scope of our audit focused on alcohol privilege licenses issued during the audit period of January 1, 2019, through December 31, 2019.

Our methodology included, but was not limited to, the following:

- Reviewed policies and procedures related to the alcohol licenses for completeness and consistency with County ordinances.
- Tested a sample of alcohol license applications to verify all documents were collected and properly processed.
- Tested a sample of license fees to ensure all required fees were collected and deposited.
- Tested a sample of accounts that are required to submit excise tax returns to verify that the returns and payments were submitted.
- Reviewed the process for handling complaints against establishments that sell alcohol.



Appendix II – Management Response

Mr. Lavois Campbell
Interim Chief Audit Executive
Office of Independent Internal Audit
1300 Commerce Drive, Suite 300
Decatur, Georgia 30030

RE: **Performance Audit of the Alcohol Privilege License Processes**

Dear Mr. Campbell:

In accordance with DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A- Independent Internal Audit, this is our response to the audit named above provided in this document. As required by the ordinance, our response includes 1) a statement regarding our agreement or disagreement along with reasons for any disagreement, 2) our plans for implementing solutions to issues identified, and 3) the timetable to complete such plans.

If you have any questions about this response, please contact me or Rick Cunningham, Deputy Director.

Sincerely,

Andrew A. Baker Jr.

Andrew Baker, Director
Planning & Sustainability Department



Audit Finding 1- Written Policies And Procedures Not Consistent With Current Ordinances and Practices

Recommendation:

We recommend that management:

- Update the draft policies and procedures to be consistent with the current ordinances and include detailed procedures regarding the current alcohol license processes.
- Finalize the draft policies and procedures manual by obtaining the required approval.
- Implement procedures to help ensure that policies and procedures remain consistent with County Ordinances.

Management Response:

Management Agreement	Description of Management's Action Plan to Address Finding	Estimated Timeline to implement Action Plan
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	<p>Management will develop NEW standard operating procedure manual, job aids and guides as soon as the implementation of both Hansen application upgrade, ePermitting customer interface (payment and application portal) are completed along with the new COVID-19 protocol. In addition, the changes in GA state law with an effective date of January 12, 2022, that will require all new alcohol license applications to be applied through the state website and not the county will also have a significant impact on our current workflow process. As a result, the standard operating procedure will be completed/ finalized after upgrade implementation and process the state of GA is finalized.</p>	<p>We anticipated the completion of updating our Standard Operating Procedures by the end of the second quarter of 2022.</p>
Reason For Disagreement:		

Audit Finding 2- Applications Approved Without Required Documentation

Recommendation:

During the audit, we determined that the Division had implemented a quality control procedure (checklist) just after our test period (January – December 2019) to help ensure applications are approved only when all required documentation has been received and properly completed. We will verify the effectiveness of the newly implemented quality control procedures during our audit follow-up process. In addition, to the quality control procedures implemented, we recommend that Division management consider implementing procedures to assess provisional excise tax



based on payment history for licensees that fail to file their return.

Management Response:

Management Agreement	Description of Management's Action Plan to Address Finding	Estimated Timeline to implement Action Plan
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	<p>While we agree with the finding, it should be noted that of the sampling size, only 10% had "one" item missing of the 20 items required for a complete application. This means that 95% of the sample size was complete.</p> <p>Furthermore, we disagree with this recommendation to assess provisional excise tax. Our current process requires the customer to have a current excise alcohol account before an alcohol renewal license can be issued. With the Hansen application upgrade, we hope to streamline the reporting, payment, and collection of delinquent excise taxes. After implementation, the system will automatically send notifications to customers of no return made and/or delinquent notices.</p>	<p>We have implemented a "checklist" for the required documents. Barring human error, this should improve the assurance of application completeness.</p> <p>We anticipated the completion of the Hansen application upgrade by the end of the second quarter of 2022 to assist with the delinquent excise payment issue.</p>
<p>Reason For Disagreement: The recommended process is not efficient as the business license unit will need to calculate estimate taxes based on previous period(s), recalculate taxes due once information is reported by customer, process any credits/ refund due to the customer and then finally communicate the results to the customer.</p>		



Appendix III – Definitions and Abbreviations

Key Definitions:

INFOR PUBLIC SECTOR (Hansen): The software used by the Business License Division to record key information and store documents related to licensee accounts (applications submitted, application statuses, fees collected, business names and addresses, etc.).

EXCISE TAX:

Alcoholic Beverage by the Drink Excise Tax – a tax that is charged to and collected from individuals who consume drinks on-premises (e.g., at a bar or restaurant).

Wholesale Distribution Beverage Excise Tax – a tax that is imposed on wholesale alcohol distributors based on the amount of sales to licensed retailers.

LETTER OF ENTERTAINMENT: A Letter of Entertainment is an administrative document that requires establishments with an Alcohol License to state what type of business they are operating, which includes “*Late Night Establishment*” which is a business establishment which is open beyond 12:30 a.m. and “*Restaurant*” which is open no later than 12:30 a.m.



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Rick Cunningham, Deputy Director, Planning & Sustainability

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Kwasi K. Obeng, Chief of Staff, Board of Commissioners

LaTonya N Wiley, Interim Ethics Officer, DeKalb Board of Ethics



PROJECT TEAM

This report was submitted by:

Leonard M. Ohnstad

April 27, 2022

Len Ohnstad, CPA, CIA
Internal Auditor, Principal
Office of Independent Internal Audit

Date

This report was reviewed and approved by:

Not available for signature

Yolanda Lockett, CIA, CISA
(Former) Interim Chief Audit Executive
Office of Independent Internal Audit

Date

This report was issued by:

Lavois M. Campbell

Lavois Campbell, CIA, CISA, CFE, CGA-CPA
Interim Chief Audit Executive
Office of Independent Internal Audit

April 28, 2022

Date



STATEMENT OF ACCORDANCE

Statement of Accordance

The mission of DeKalb County is to make the priorities of the citizens of DeKalb County; the priorities of County government - by achieving a safer DeKalb, building stronger neighborhoods, creating a fiscally accountable and more efficient county government, and uniting the citizens of DeKalb County.

The mission of the Office of Independent Internal Audit 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.

This performance audit was prepared pursuant to DeKalb County, Georgia – Code Ordinances/Organizational Act Section 10A- Independent Internal Audit. We conducted this performance audit using generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This report is intended for the use of the agency to which it was disseminated and may contain information that is exempt from disclosure under applicable law. Do not release without prior coordination with the Office of Independent Internal Audit.

Please address inquiries regarding this report to the Office of Independent Internal Audit at 404-371-4982.