



**John L. Greene, CIA, CIG,
CGAP, CGFM
Chief Audit Executive**

July 2021

DEKALB COUNTY GOVERNMENT



OIIA FIVE YEAR REPORT

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John Greene
Chief Audit Executive

OFFICE OF INDEPENDENT INTERNAL AUDIT FIVE YEAR REPORT

July 15, 2021

Dear Audit Oversight Committee Members:

I would like to thank you for the opportunity to serve DeKalb County the past five years. The Office of Independent Internal Audit (OIIA) would not have been able to accomplish the things that we have without your the support.

The OIIA began on September 26, 2016, with the Chief Audit Executive position and we currently have 14 professional positions and one administrative assistant. The hard work of the Deputy Chief Audit Executive, Audit Managers, Senior Internal Auditors, and Internal Auditors who have worked in the OIIA over the past five years, is reflected in this five-year activity report.

I am confident you will experience additional accomplishments in the coming years as the OIIA continues its efforts to become a mature audit organization. The staff continues to work on multiple audits in many areas of DeKalb County and the annual risk assessment continues to ensure that the OIIA is addressing the items with the highest risk to DeKalb County. The OIIA will continue to look at the audit process to make changes and stay committed to the work to promote the office's vision and provide excellence in the audit products and services. Further, I expect the office to continue to promote positive change throughout DeKalb County with an inspired team that strives for continuous improvement.

Thank you for your continued support and cooperation.

Sincerely,

A handwritten signature in green ink that reads 'John L. Greene'.

John L. Greene CIA, CIG, CGAP, CGFM
Chief Audit Executive

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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 signed into law on May 12, 2015². The independent internal audit function and the Audit Oversight Committee were created in response to public interest. The public interest required that the General Assembly provide for the proper administration and operation of the DeKalb County government.

Accordingly, House Bill 599 sponsored by Scott Holcomb, 81st dist., Mary Margaret Oliver, 82nd dist., Mike Jacobs 80th dist., Dar'shun Kendrick 93rd dist., Billy Mitchell 88th dist., and Stacy Abrams 89th dist., established by law an independent internal audit function to assist the governing authority in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

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 DeKalb County government. The position of the Auditor (Chief Audit Executive-CAE) is nonpartisan.

AUDIT OVERSIGHT COMMITTEE

The Audit Oversight Committee (AOC) was established as defined in House Bill 599 to ensure independence of the audit function within DeKalb County. The committee consists of five voting members, all of whom reside in DeKalb County, have expertise in performance audits, and are certified or experienced in a relevant professional field. Each board member is individually appointed by representatives from a state government authority or DeKalb County Government authority. The inaugural members of the AOC on November 1, 2015 were:

Exhibit 1: Inaugural Members of the Audit Oversight Committee

Appointee	Appointing Authority	Position	Term	End Date
Harold Smith, Jr.	Board of Commissioners, DeKalb County	Chairperson	4 years	December 31, 2019
Gena Major	Chief Executive Officer, DeKalb County	Vice Chairperson	3 years	December 31, 2018
Harmel Codi	Chairman of the DeKalb County Delegation to the State Senate	Member	5 years	December 31, 2020
Monica Miles	Chairman of the DeKalb County Delegation to the State House	Member	2 years	December 31, 2017
Belinda Pedroso	Board of Commissioners, DeKalb County	Member	1 year	December 31, 2016

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*.

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The AOC accomplished their initial goals of establishing the OIIA, publishing the AOC Bylaws and selecting the first CAE by September 2016. The AOC helps DeKalb County achieve its objectives by providing full transparency and accountability to the public by performing the following duties:

- Select nominees for the position of CAE for approval by the DeKalb County Board of Commissioners.
- Propose the internal audit budget and recommend the budget to the DeKalb County Board of Commissioners for approval.
- Conduct and oversee requests for proposal and selection process for firm conducting annual financial statement audits.
- Receive communications from the CAE on the internal audit activity's performance relative to its plan, corrective action taken to address audit findings and recommendations, and other matters.
- Provide suggestions and comments for the annual audit plan.
- Ensure the independence of the OIIA.
- Provide general oversight and guidance.
- Provide reports to the governing authority on problems or problem areas as deemed appropriate.

Since its inception, the AOC has included different members from the DeKalb County community, including William Mulcahy who served as a member during the 2017 fiscal year. The AOC is made up of the following members as of January 1, 2021:

Exhibit 2: Audit Oversight Committee (effective January 1, 2021)

Members	Appointing Authority	Role	End Date
Adrienne McMillion	Chairman of the DeKalb Delegation to the State House	Chairperson	December 31, 2022
Harold Smith, Jr.	Board of Commissioners, DeKalb County	Vice Chairperson	December 31, 2024
Claire Cousins	Board of Commissioners, DeKalb County	Member	December 31, 2021
Lisa Earls	Chief Executive Officer, DeKalb County	Member	December 31, 2023
Vacant	Chairman of the DeKalb County Delegation to the State Senate	Member	December 31, 2025

DUTIES AND RESPONSIBILITIES

The OIIA is responsible for conducting independent and objective performance audits of all departments, offices, boards, activities, agencies, and programs of DeKalb County. 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

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duties. The OIIA is also responsible for following up on audit recommendations to monitor the status of corrective action.

Additionally, the OIIA obtains services from certified public accountants (CPA) or other professional experts necessary to perform audit work and coordinates and monitors audits performed by CPA firms employed under contract by the governing authority to assist with audit related activities. The contracting for external audits follows the normal contracting processes of DeKalb County Government except for the participation and oversight by the AOC and OIIA. The AOC and OIIA work together during the selection process of an external audit firm.

Exhibit 3: Audit Services

Audit Services	
Compliance	An audit that independently and objectively determine that activities and programs being implemented have been authorized by 2015 Ga. Law 3826, or other Georgia laws, or applicable federal law or regulations, or county ordinances or policies and procedures, and they are being conducted and funds expended in compliance with applicable laws.
Performance Audits	An audit that objectively analyzes processes and programs to improve program performance, operation, and contribute to public accountability. A performance audit provides findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria.
Information Systems Audits (IT Audits)	Information Technology (IT) audits focuses on the organization's Information Security Program. The IT audits provide assurance related to the design and operation of general control activities or specific application control activities.
Audit Follow Up	The OIIA performs follow up on and monitors audit recommendations to determine if corrective action has been taken. Periodic status reports are requested from audited agencies regarding actions taken to address reported deficiencies and audit recommendations.
Annual Reporting	An annual report is submitted to the AOC, Chief Executive Officer, and the Commission outlining the completed audits, major findings, corrective actions taken by management, and significant issues which have not been fully addressed by management. The annual report is available to the public through the DeKalb County website within ten days of submission to the Commission.
Non-Audit Services	The OIIA may provide targeted and limited non-audit services upon request from management. Such services should be aligned with OIIA's authority, generally communicated in writing, signed by the CAE, and a record kept in the correspondence file.

OFFICE OF INDEPENDENT INTERNAL AUDIT ORGANIZATION AND STAFF

The CAE reports to the AOC as established by Georgia State Law via DeKalb County Code of Ordinances. To assist the CAE in carrying out the duties of the office, in 2017, the CAE began

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hiring, adding one administrative assistant and 11 audit professionals. Most recently, the OIIA added two additional auditors to assist in contract reviews and a Deputy Chief Audit Executive to assist in oversight and quality assurance of audit projects. The OIIA staff is currently divided into three teams of auditors reporting to the CAE.

Exhibit 4: OIIA Staff Positions

OIIA Staff Positions	
Positions	Certifications
Chief Audit Executive	CIA, CIG, CGAP, CFGM
Deputy Chief Audit Executive	CIA, CISA
Performance Audit Manager (2)	CIA, CISA, CFE, CPA, CGA, CICC
IT Audit Manager	Vacant
Senior Internal Auditor (5)	CFE, CGAP, CICC, CICA, CCA
Senior IT Auditor	CISA
Internal Auditor (4)*	
Administrative Assistant	

Note: * One vacancy

Legend:

CIA – Certified Internal Auditor

CIG – Certified Inspector General

CGAP – Certified Government Audit Professional

CFGM – Certified Government Financial Manager

CICC – COSO Internal Control Certificate

CISA – Certified Information Systems Auditor

CFE – Certified Fraud Examiner

CPA – Certified Public Accountant/Chartered Professional Accountant

CICA – Certified Internal Control Auditor

CCA – Certified Construction Auditor

FIVE-YEAR HIGHLIGHTS

21
Audits

Producing
121
Recommendations

Multiple Purchasing & Contract Audits

Audits identified opportunities for management to develop more standardize policies and procedures to help ensure consistent procedures and practices and compliance with recognized standards and frameworks.

Management agreed and noted that draft policies and procedures have been developed and submitted to the CEO for approval to implement.

Data Center Physical Security Audit

Audit identified opportunities for management to improve data center operations and enhance certain physical security procedures for the data center locations.

Management agreed and have implemented plans to improve physical security and transition systems to more secure environments.

Invoice Payment and Cash Disbursement Processes Audit

Audit identified opportunities for management to improve internal controls through the development of additional and enhancement of current monitoring controls.

Management agreed and have already begun collaborating with other departments to develop new procedures to enhance monitoring procedures and internal controls.

\$684 M
(42% of
Budget)

\$48 million
saved through
Contract
Reviews

Covering 13
Departments

OTHER VALUED SERVICES

Follow-up of Audits:

69% of our recommendations were reported by DeKalb County management as being either partially or fully implemented. 7% of these recommendations have been verified by the OIIA through additional audit work and closed.

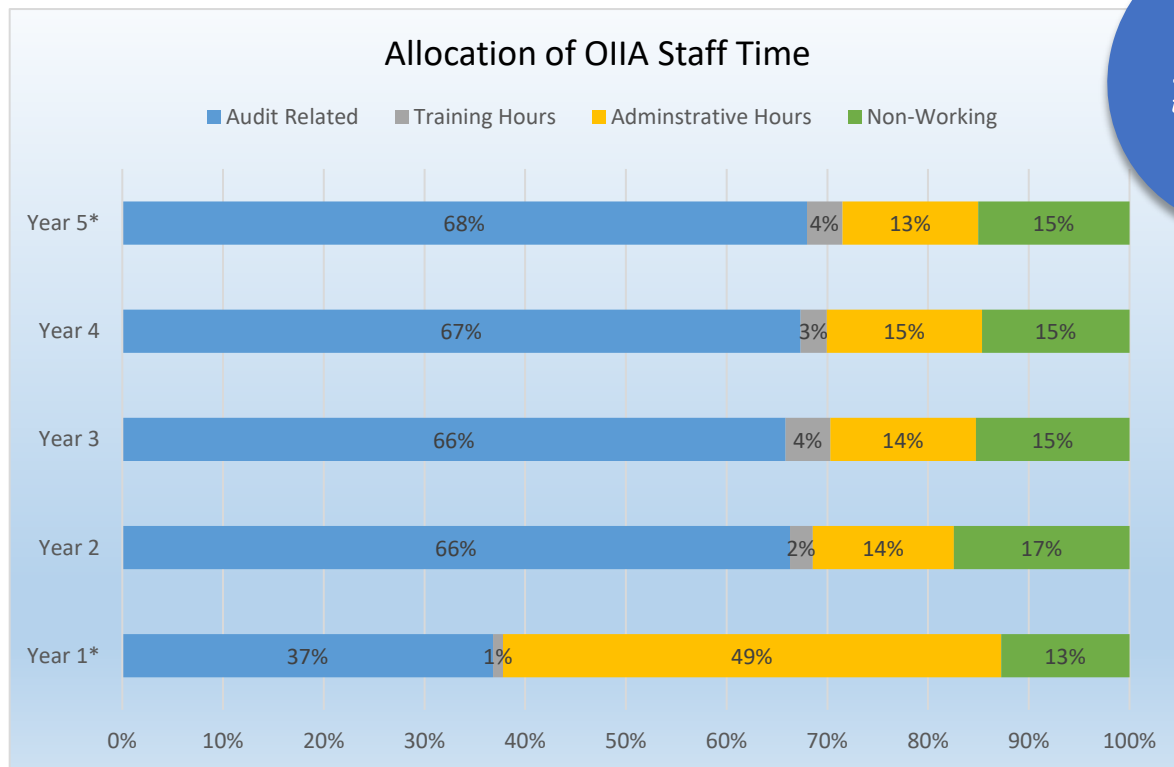
Contract Reviews:

Over 70 independent contract reviews have been completed helping management identify \$48M (7%) in savings.

ALLOCATION OF OIIA STAFF TIME

Over five years, the OIIA has increased time spent on audit related projects from 37% in year one to 68% in year five. This is an 84% increase from year one.

Exhibit 5: Allocation of OIIA Time



* Year 1: Estimated OIIA activities during the initial year of operation.

* Year 5: An estimate based on prior year activity and activities for the first six months of 2021.

Legend

- Audit Related: Audit projects, annual audit planning and reporting, other activities related to audit projects and non-audit services.
- Training Hours: Inhouse training, conferences, externally provided training, and webinars.
- Administrative Hours: Various administrative tasks.
- Non-Working: Holidays, various personnel leave types (Sick, FMLA, Annual, Bereavement, etc.)

SUMMARY OF ACTIVITIES

AUDIT ACTIVITY BY DEKALB COUNTY DEPARTMENTS

In the first five years, the OIIA audit related activities encompassed 13 DeKalb County departments with the greatest amount of the time being spent in the Purchasing and Contracting Department.

These departments account for \$684 million or 42% of DeKalb County's 2021 budgeted operating expenses.

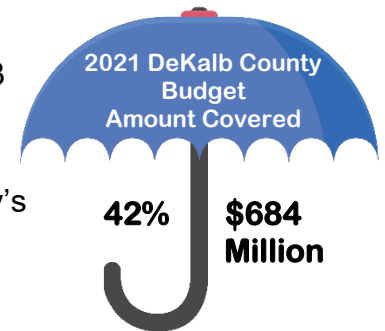
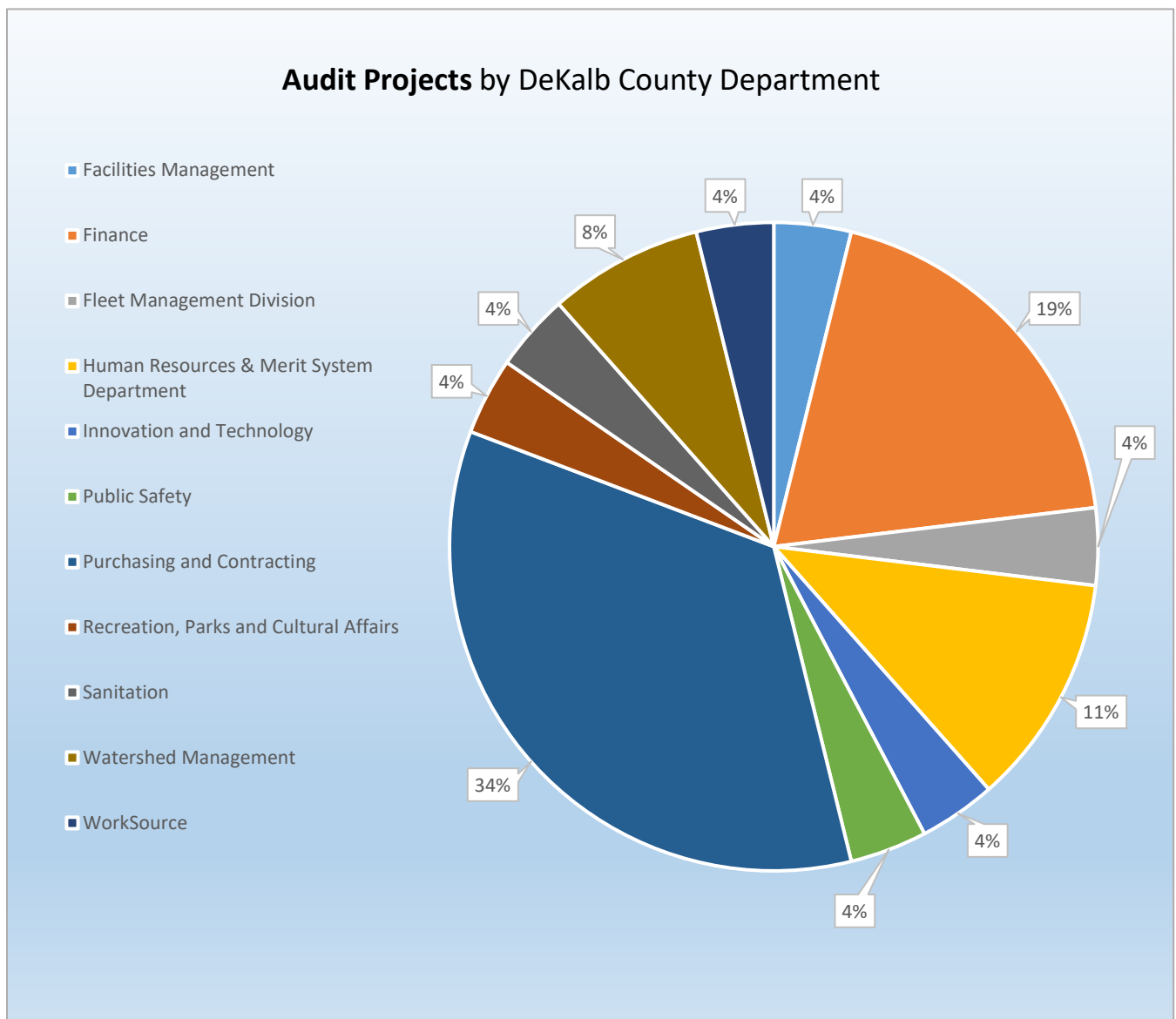


Exhibit 6: Audit Projects by DeKalb County Department

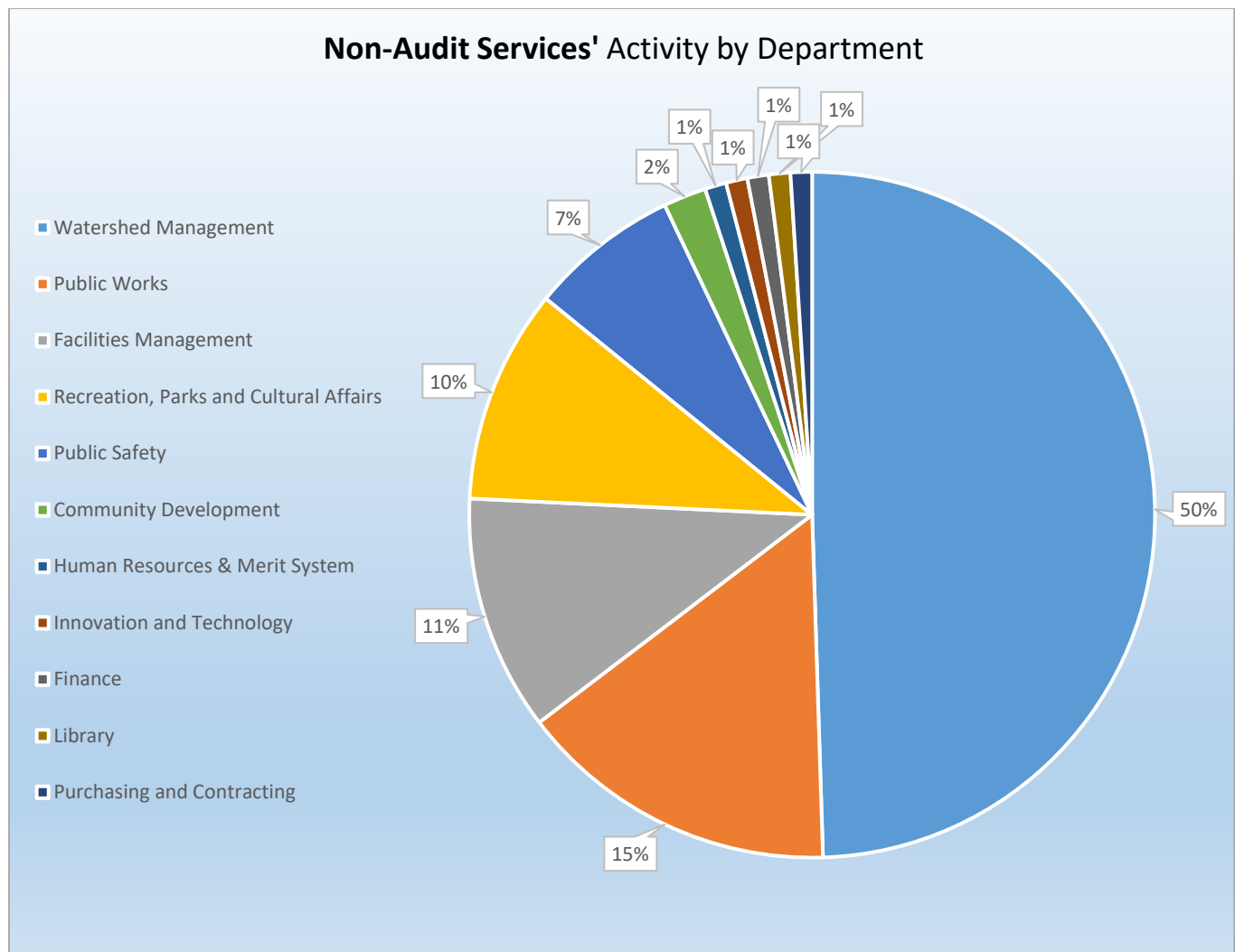


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Since late 2018 the OIIA has performed over 70 contract reviews as non-audit services at the request of the DeKalb County Board of Commissioners, covering various types of contracting activities as shown in the chart below. The contracting activities reviewed had initial proposed values totaling \$679,603,514. The OIIA reviews resulted in approximately **\$48,000,000** or **7%** savings or reductions from the initial proposed contract values. These reviews related to many of the county departments with the largest percentage of the reviews being performed in the Watershed Management Department.

In addition, in 2018, OIIA engaged the Hartman Firm, LLC (Hartman Firm) to work with the Office of Internal Independent Audit (OIIA) and the DeKalb Board of Ethics Office to independently assess the County's procurement program, investigate various allegations which had been brought to OIIA's attention, and assess the County's susceptibility to waste, fraud, corruption, and abuse in its procurement program. This project identified 27 recommendations.

Exhibit 7: Non-Audit Services' Activity by Department

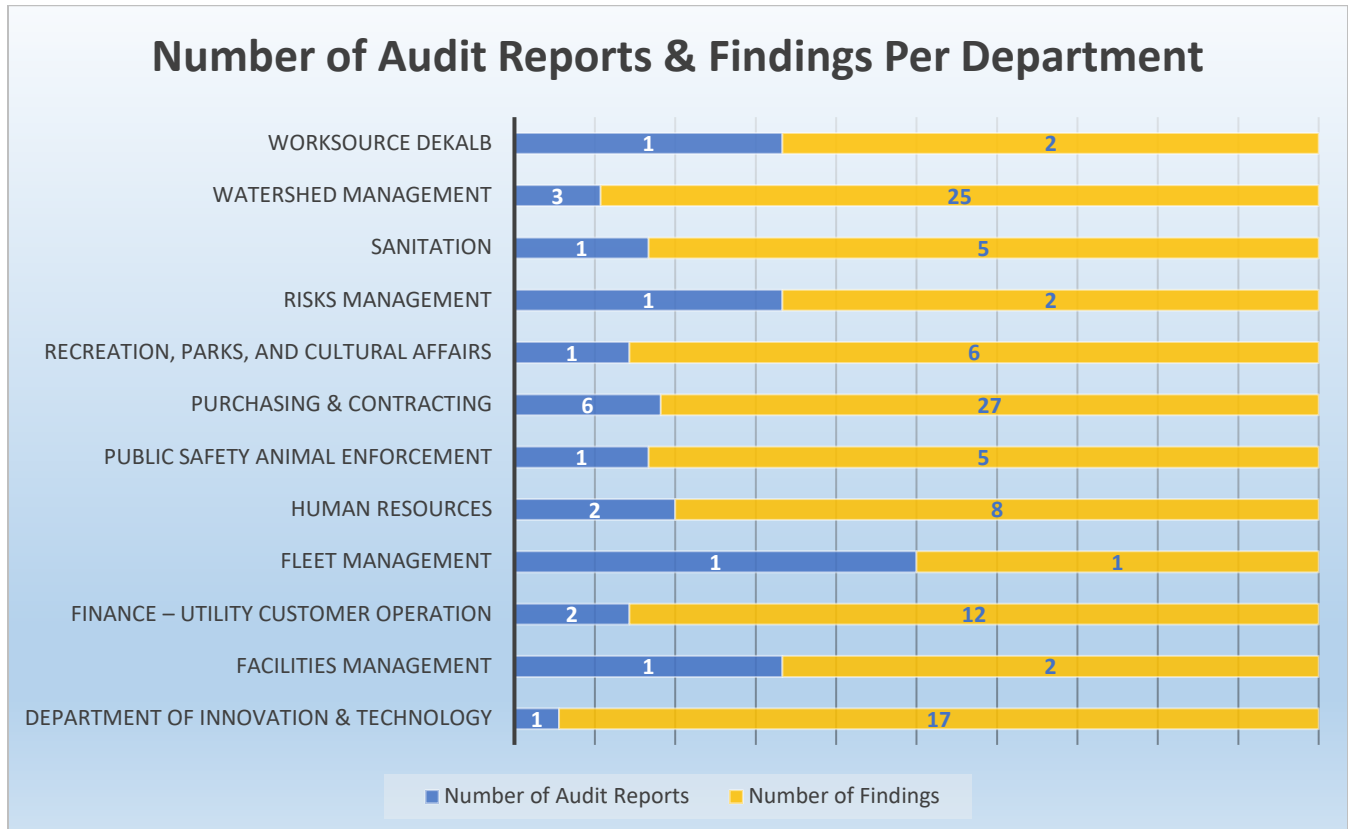


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STATUS OF OPEN AUDIT FINDINGS

In the five years since the Office of Independent Internal Audit was established, the OIIA has published a total of 21 audit reports, with 112 audit findings and recommendations. The complete detailed list of audit reports and the number of audit findings are outlined in Appendix I.

Exhibit 9: Number of Audit Reports & Findings Per Department



Six out of the 21 audit reports representing 22 findings are not due for follow-up procedures.

Exhibit 10: OIIA Audit Reports Not Due for Follow-Up

Report Number	Report Title	Date Published	No. of Audit Findings
2017-009-HRMS	Safety Sensitive Employee Compliance Audit	10/8/20	6
2017-019-WSD	Audit of WorkSource DeKalb Adult and Dislocated Program Grants	9/09/20	2
2018-006-HRMS	Audit of Employee File Management Process	9/24/20	2
2018-011-FN	Off-Cycle Payroll Online Manual Checks Audit	1/28/21	2
2019-008-PS	SPLOST Vehicle Audit	3/03/21	1

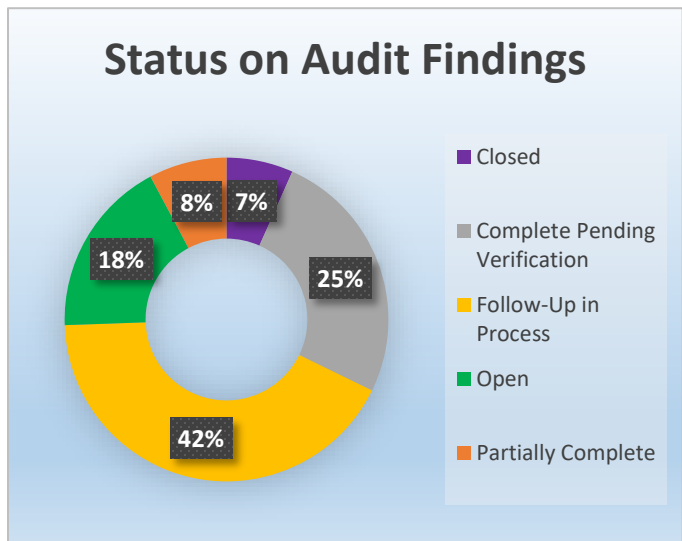
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Report Number	Report Title	Date Published	No. of Audit Findings
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment & Cash Disbursement Processes	6/23/21	9

And lastly, we have monitored or are currently monitoring the status of the findings and recommendations for the remaining 15 audit reports (90 findings). OIIA has followed up on and reviewed the status of 52 findings and are currently evaluating the status of 38 findings. The results noted that 36 of the 52 (61%) findings and recommendations have been acted upon by management.

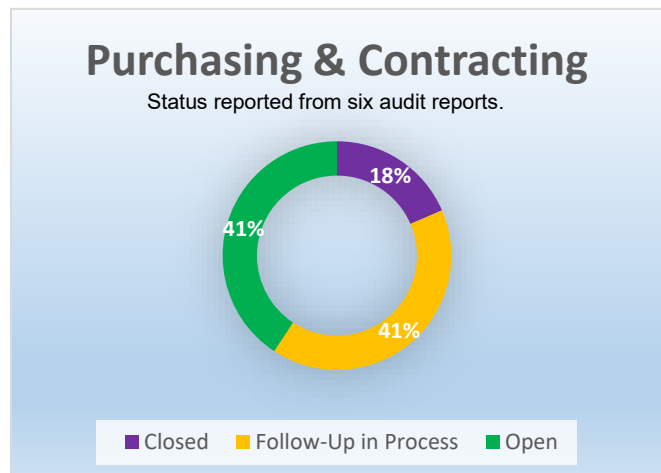
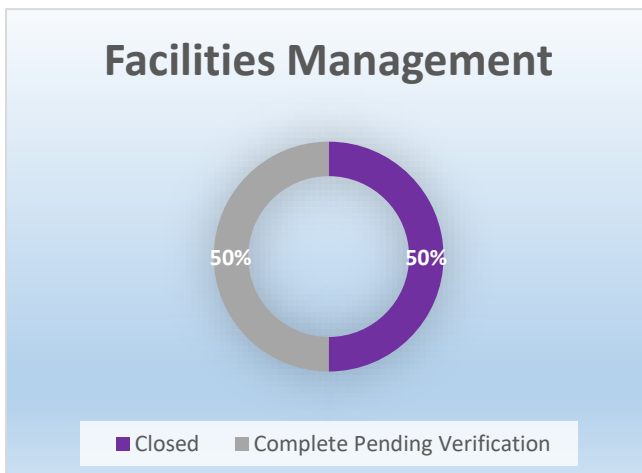
Exhibit 11: Status on Audit Findings

- 16 out of 90 (18%) findings are considered to have a status of **“Open.”**
- Seven out of 90 (8%) findings are considered to have a status of **“Partially Complete.”**
- 23 out of 90 (25%) findings are considered to have a status of **“Complete Pending Verification by OIIA.”**
- Six out of 90 (7%) findings are considered to have a status of **“Closed.”**
- 38 out of 90 (42%) findings are considered to have a status of **“Follow-up in Process.”**

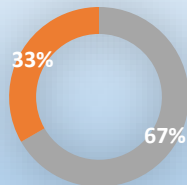


Details of the implementation status on the open findings by the department are outlined below.

Exhibit 12: Implementation Status on Open Findings by Department

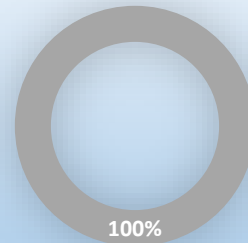


Recreation, Parks, and Cultural Affairs



■ Complete Pending Verification ■ Partially Complete

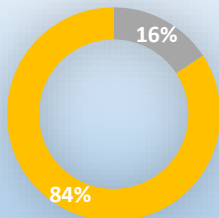
Sanitation



■ Complete Pending Verification

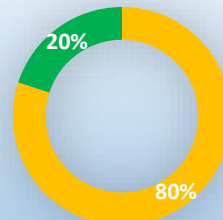
Watershed Management

Status reported from three audit reports.



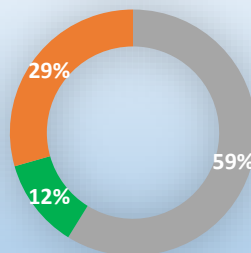
■ Complete Pending Verification ■ Follow-Up in Process

Finance



■ Follow-Up in Process ■ Open

Innovation & Technology



■ Complete Pending Verification ■ Open ■ Partially Complete

PROMOTIONS, TRAINING, CERTIFICATIONS, AND AFFILIATIONS

The OIIA offers career incentives to its employees by providing opportunities to advance to higher-level positions within the office. Shown below is a listing of the auditors that were promoted to higher-level positions during the first five years.

Exhibit 13: Internal Promotions

Name	Original Position	Promoted Position
Yolanda Lockett	IT Audit Manager	Deputy Chief Audit Executive
Jindarat Veeranarong	Principal IT Auditor	IT Audit Manager
Clenty Hinton	Internal Auditor	Senior Internal Auditor
Len Ohnstad	Senior Internal Auditor	Performance Audit Manager
Alicia Hall	Internal Auditor	Senior Internal Auditor

CONTINUING PROFESSIONAL EDUCATION:

The OIIA requires its employees to regularly complete training courses to ensure they:

- Have sufficient knowledge to fulfill their auditing responsibilities.
- Comply with OIIA and Government Auditing Standards training requirements.
- Obtain at least the minimum number of Continuing Professional Education (CPE) hours required to maintain their professional certifications.

OIIA policy requires that all employees obtain a minimum of 80 hours of training that includes at least 24 hours of training in government-related courses during a two-year period (pro-rated for new employees according to their employment dates). The training hours obtained by all employees are tracked and a review is performed by the CAE each year, to ensure employees met their minimum training requirements.

Shown below is a listing of conferences and courses that were attended by at least one OIIA employee and for which at least five CPE hours were granted:

Exhibit 14: Conferences and Courses Attended by OIIA Employees 2017-2021

Conference/Course Name	CPE Hours	2017	2018	2019	2020	2021
ALGA Annual Conference	12	●	●	●		
ALGA Peer Review Workshop	8	●				
Association of Certified Fraud Examiners	8	●		●		
Advanced Fraud Techniques	6	●				
The Annual IIA Atlanta Conference	7	●	●	●		
Auditing Employee Benefit Plans	13	●				
Audits of State and Local Governments	13	●				
Dunwoody/Octane Conference	28	●	●	●	●	●
Construction Audit and Cost Control	16	●				
Internal Controls for Auditors and Managers	6	●				

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Conference/Course Name	CPE Hours	2017	2018	2019	2020	2021
Introductory Government Accounting	24	●				
ISACA Conference	15	●				
Government and Public Sector Auditor	7		●			
Introductory Government Accounting	24		●			
Internal Control Course – UGA	14		●			
CIA Certification Review Course	40		●			
Certified Government Auditing Professional	20		●			
TeamMate AM Training	16		●			
Association of Government Accountants	16			●	●	●
Annual IIA Government and Not for Profit	7			●	●	●
Effective Auditing of Construction Activity	16			●		
Cybersecurity Auditing in an Unsecure	16			●		
Tools and Techniques for the New Internal	32			●		
ISACA Atlanta Geek Week Conference	24			●		
TeamMate Plus Training (General)	6				●	
TeamMate Plus Training (Configuration)	28				●	
Fraud Detection & Incident Response	5				●	
How to Detect and Prevent Construction	8				●	
ISACA Atlanta Certification Review Course	12				●	
CISM Review Course	12				●	
Virtual Information Security Essentials	15				●	
Atlanta Cyber Security Summit	6					●

In addition to the professional conferences and courses listed above, OIIA employees earn training hours by attending sundry courses (e.g., webinars) that enhance their auditing abilities. Examples of these courses include:

- Audit Report Writing
- Ethics and the Anti-Fraud Professional
- Effective Cybersecurity Awareness Training
- Internal Audit Leading Practices Update
- Fundamentals of Internal Control
- Managing Multiple Projects & Priorities
- Internal Controls for Cybersecurity
- Business Writing & Grammar Skills Made Easy
- IT General Controls

CERTIFICATIONS OBTAINED:

The OIIA encourages professional growth by providing its employees with opportunities to obtain professional certifications that will be valuable to them during their auditing careers. Shown below is a listing of the certifications that were obtained by OIIA employees during the last five years.

Exhibit 15: Certifications Obtained by OIIA Employees 2017-2021

Position	Certification Obtained	Organization
Performance Audit Manager	Certified Information Systems Auditor	ISACA
IT Audit Manager	Certified Internal Auditor	The Institute of Internal Auditors
Senior Internal Auditor	Certified Government Auditing Professional	The Institute of Internal Auditors
Senior Internal Auditor	Certification in Construction Auditing	National Association of Construction Auditors
Internal Auditor	Certified Internal Auditor	The Institute of Internal Auditors

AUDIT ORGANIZATIONS' PARTICIPATION:

OIIA's management and staff members periodically volunteer to share their professional knowledge with other audit professionals and organizations. The chart below highlights the OIIA's voluntary participation with other professional organizations.

Exhibit 16: Voluntary Participation with Other Professional Organizations

Name	Position	Year	Description
John Greene	Chief Audit Executive	2018	Speaker at the Institute of Internal Auditors' Atlanta Chapter Meeting.
		2018	Published an article in the Association of Government Accountants' (AGA's) Fall 2018 magazine.
		2019	Speaker at the AGA's Annual Conference (<i>Topic – Building Trust in Government and Public Sector under Siege</i>).
		2019	Served on the planning committee for the Annual IIA Atlanta Government and Not for Profit Conference (2019, 2020, and 2021).
		2020	Speaker at the AGA's Annual Conference (<i>Topic – Agile Auditing and Transition to a Mature Audit Organization</i>).
		2021	Speaker at the AGA's Annual Conference (<i>Topic – Auditing and Growing Relationships in a</i>

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Name	Position	Year	Description
			<i>Government Internal Audit Function During a Pandemic).</i>
Yolanda Lockett	Deputy Chief Audit Executive	2020	Worked with the Association of Local Government Auditors' (ALGA) peer review team - performed a peer review for the City of El Paso, Texas.
		2021	Speaker at the AGA's Annual Conference (IT Audit for Non-IT Auditors).
Lavois Campbell	Performance Audit Manager	2019	Participated in the 2019 ALGA's Knighton Audit Report Award panel.

AUDIT ADMINISTRATION:

IMPLEMENTATION OF GOVERNMENT AUDITING STANDARDS UPDATE

Significant updates were made to the Government Auditing Standards in 2018 and these changes required implementation beginning on or after July 1, 2019. OIIA reviewed its policies and procedures to identify changes that needed to be made to comply with changes to the Government Auditing Standards. Once the policies and procedural manual were updated, internal training was provided to staff.

INTERNAL QUALITY CONTROL AND ASSURANCE PROGRAM

During 2019 and 2020, the OIIA monitoring procedures, supervision, and internal reviews were assessed and determined to be operating effectively. In addition, the OIIA completed internal self-assessment of policies and procedures and audits completed during the year in preparation for the peer review in 2022.

AUDIT SOFTWARE UPGRADE

During 2020, while working remotely, OIIA was able to complete audit projects while working with Department of Information Technology and vendor, Wolters Kluwer, coordinated and implemented the web-based hosted upgrade to the Teammate audit software used by the office. In addition, OIIA audit management conducted training sessions with the staff to ensure alignment with policies and procedures.

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APPENDICES

Appendix I – OIIA Audit Reports

OIIA AUDIT REPORTS (as of July 2, 2021)			
Report Number	Report Title	Date Published	No. of Audit Findings
Department of Innovation & Technology			
2018-007-IT	Audit of Data Center Physical Security	8/13/19	17
Facilities Management			
2017-018-FM	Audit of Animal Shelter Post Contract Completion	6/25/18	2
Finance			
2017-012-UCO	Audit of Finance - Utility Customer Operations Temporary Personnel Services Contracts	10/19/18	3
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment & Cash Disbursement Processes	6/23/21	9
Fleet Management			
2019-008-PS	SPLOST Vehicle Audit	3/03/21	1
Human Resources			
2017-009-HRMS	Safety Sensitive Employee Compliance Audit	10/08/20	6
2018-006-HRMS	Audit of Employee File Management Process	9/24/20	2
Public Safety			
2018-003-PSAE	Audit of Animal Enforcement	7/08/20	5
Purchasing & Contracting			
2017-008-PC	Procurement Policy Review	1/12/18	1
2017-006-PC	Emergency Contracting	2/21/18	7
2017-005-PC	Sole Source Contracting Process	3/21/18	5
2017-007-PC	Informal and Formal Procurements	4/23/18	3
2017-004-PC	Low Bid Procurement Process	5/11/18	2
2017-020-PC	Audit of Local Small Business Enterprise (LSBE) Program	2/27/20	9
N/A	Hartman Firm DeKalb County Purchasing & Contracting Program	1/31/19	27
Recreation, Parks, and Cultural Affairs			
2017-011-RPCA	Audit of Cash Handling Procedures for Recreation, Parks and Cultural Affairs	10/12/18	6
Risks Management			
2018-011-FN	Off-Cycle Payroll Online Manual Checks Audit	1/28/21	2
Sanitation			

**OFFICE OF INDEPENDENT INTERNAL AUDIT
DEKALB COUNTY GOVERNMENT
FIVE YEAR REPORT**

OIIA AUDIT REPORTS (as of July 2, 2021)			
2017-012-SAN	Audit of Other Professional Services	11/20/18	5
Watershed Management			
2017-013-WMCS	Audit of Temporary Personnel Services Contract	11/01/18	1
2018-010-WM	Audit of Sewer Cleaning Contracts 971933, 971934, and 971935	1/23/19	2
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/17	22
Worksource DeKalb			
2017-019-WSD	Audit of Worksource DeKalb Adult and Dislocated Program Grants	9/09/20	2

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