



**OFFICE OF INDEPENDENT INTERNAL AUDIT  
2023 ANNUAL REPORT**



This page was intentionally left blank.



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

**2023 OIIA  
ANNUAL REPORT  
FINAL**

**EXECUTIVE SUMMARY**

I am pleased to submit the Annual Report of the Office of Independent Internal Audit (OIIA) activities for the period **January 1, 2023, to December 31, 2023**. The OIIA team accomplished 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 OIIA **issued six audit reports** with thirty-four findings and recommendations **and completed six follow-up reports** on the status of management corrective actions to address findings from previously issued reports. We also monitored the external financial auditing services performed by Mauldin & Jenkins, LLC. In addition, we **completed forty-six (46) non-audit reviews of contracts** prior to being awarded by the DeKalb Board of Commissioners. **These contract activities** had a total initial value of \$584,346,816.65. Our non-audit reviews resulted in **a \$32,895,033.41, or 6% reduction**, from the initial proposed contract value!

As required by the Generally Accepted Government Auditing Standards, the OIIA is committed to quality and excellence in the services we provide. The OIIA maintains a robust quality assurance program that is assessed annually to ensure it is operating effectively and provides reasonable assurance of compliance with the Generally Accepted Government Auditing Standards for audit and attestation engagements during the review period.

We are committed more than ever to our vision of excellence in our products and services as we promote positive change throughout DeKalb County with an inspired team that strives for continuous improvement.

We appreciate your support, encouragement, and cooperation as we continue to work together for the people of DeKalb County, GA.

Sincerely,

A handwritten signature in blue ink that reads 'Lavois Campbell'.

**Lavois Campbell, CIA, CISA, CFE, CGA-CPA**  
Chief Audit Executive  
April 18, 2024

**TABLE OF CONTENTS**

**EXECUTIVE SUMMARY.....2**

**INTRODUCTION.....4**

**ORGANIZATION .....7**

**STAFF TRAINING AND CERTIFICATION.....8**

**ANNUAL RISK ASSESSMENT AND AUDIT PLANNING .....9**

**AUDIT ACTIVITIES.....10**

**1. Infor Public Sector (Hansen) Information Technology General Controls Audit - Report No. IA-2021-015-IT.....10**

**2. Audit of The Termination and Transfer of Employees Process - Audit Report No. IA-2021-007-IT .....11**

**3. Payroll Process Audit-Audit Report No. IA-2021-018-FN.....11**

**4. Purchasing Card Program Audit-Audit Report No. 2020-003-FN .....12**

**5. Audit of Wire Transfer Processes - Audit Report No. IA-2022-081-FN .....13**

**6. Audit of Revenue Collections and Deposits Processes - Audit Report No. IA-2022-080-FN.....14**

**COORDINATION WITH EXTERNAL AUDITORS.....14**

**AUDIT FOLLOW-UP ACTIVITIES.....15**

**NON-AUDIT ACTIVITIES .....16**

**INTERNAL QUALITY CONTROL AND ASSURANCE .....17**

**APPENDIX I - STATUS OF OIIA AUDIT REPORT FINDINGS .....18**

## INTRODUCTION

The Office of Independent Internal Audit was established in accordance with House Bill 599 (2015 Ga. Law 3826), enacted by the Georgia General Assembly, and signed into law on May 12, 2015<sup>1</sup>. 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.

### Vision

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

### Mission

Our purpose 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.



<sup>1</sup> Incorporated into DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A- Independent Internal Audit.

## OIIA Duties and responsibilities

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

1. Funds are expended in compliance with applicable Georgia and federal laws.
2. User departments, offices, boards, or agencies are acquiring, managing, protecting, and using their resources, including public funds, personnel, property, equipment, and other resources, economically, efficiently, effectively, and in a manner consistent with the objectives intended by the authorizing entity or enabling legislation.
3. The entity, programs, activities, functions, or policies are effective, including identifying any causes of inefficiencies or uneconomic 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 establish a proper basis for evaluating them, 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 of 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 and monitors the statuses of corrective actions.

## Audit Oversight Committee

An Audit Oversight Committee (AOC) was established per House Bill 599 (2015 Ga. Law 3826) and incorporated into DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A- Independent Internal Audit.

The AOC consists of five voting members. All members of the AOC are residents of DeKalb County, GA, have expertise in performance auditing, and have a minimum of five years experience as a Certified Public Accountant, Certified Internal Auditor, Certified Performance Auditor, or Certified Management Accountant, or ten years of other relevant professional experience. The AOC was made up of the following members **as of December 31, 2023**:

**OFFICE OF INDEPENDENT INTERNAL AUDIT  
DEKALB COUNTY GOVERNMENT  
2023 OIIA ANNUAL REPORT**

Member	Appointing Authority	Term	Start Date *	End Date
Lisa Earls Chairperson	Chief Executive Officer, DeKalb County	5 Years	August 1, 2019	December 31, 2023
Gloria Gray Vice Chairperson	Board of Commissioners, DeKalb County	5 Years	July 26, 2022	December 31, 2026
Adrienne McMillon	Chairman of the DeKalb Delegation to the State House	5 Years	June 4, 2018	December 31, 2023
Harold Smith	Board of Commissioners, DeKalb County	5 Years	March 28, 2020	December 31, 2024
Tanja Christine Boyd- Witherspoon Chairperson Pro-tem	Chairman of the DeKalb Delegation to the State Senate	5 Years	August 20, 2021	December 31, 2025

\* Note: Start dates after January 1 denote the actual start date after the term period started.

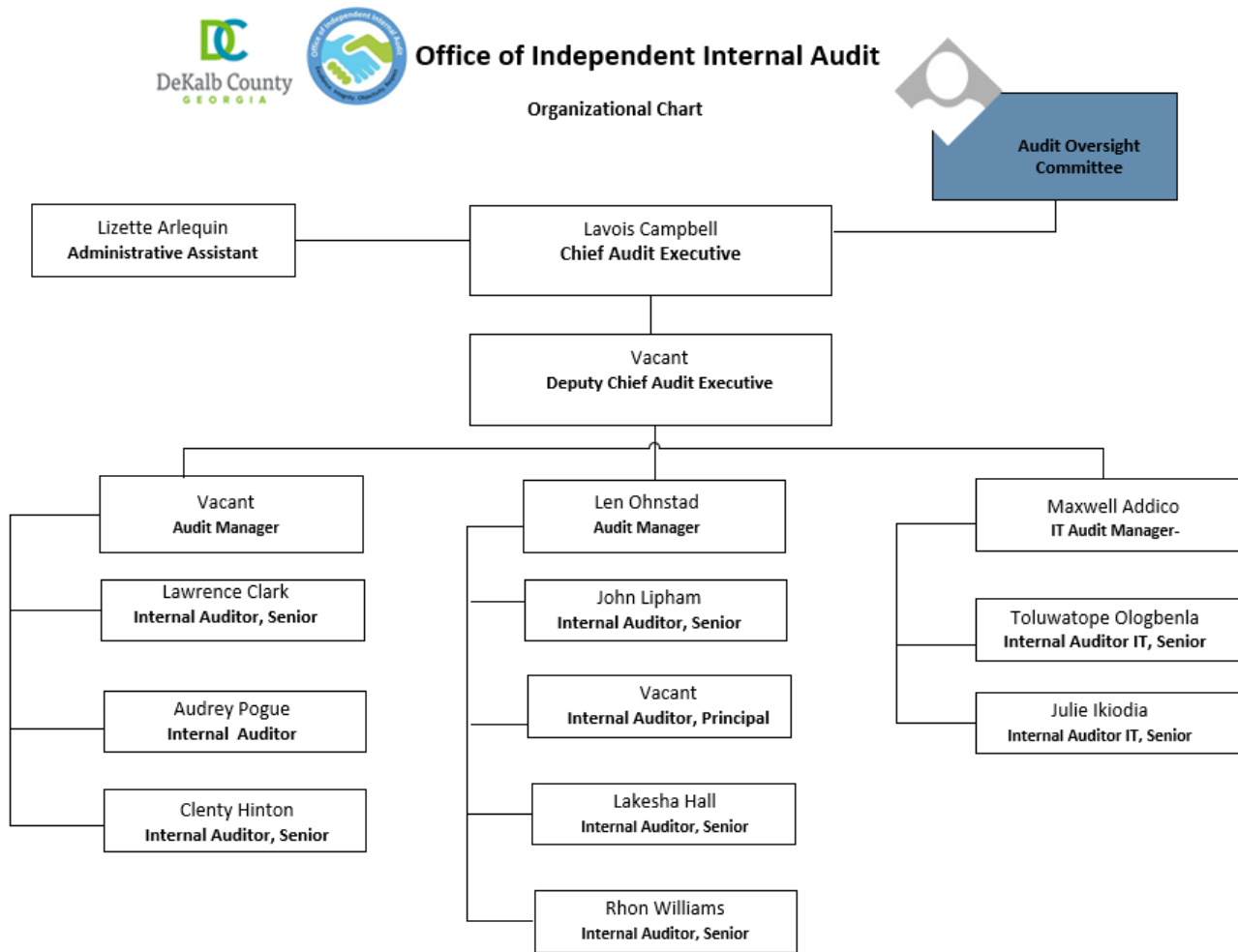
At the December 2023 AOC meeting, Ms. Gloria Grey was elected to be the new Chairperson, and Ms. Adrienne McMillon, the Vice Chairperson. Ms. Tanja Christine Boyd-Witherspoon was elected to the position of Chairperson Pro-tem. Their roles began on January 1<sup>st</sup>, 2024.

The AOC's responsibilities are to:

- Help ensure the independence of the OIIA.
- 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 performance of the internal audit activity relative to its plan and other matters.
- Provide general oversight and guidance.
- Consult with CAE on technical issues.
- Select no fewer than two or more nominees for the position of CAE for approval by the DeKalb Board of Commissioners.

**ORGANIZATION**

The OIIA is completely independent of the DeKalb County, GA administration and does not report to or receive directions from DeKalb County officers or commissioners. 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 CAE reports to the AOC as established by Georgia State Law via the DeKalb County Code of Ordinances. The OIIA currently consists of 14 professional positions and one administrative assistant, as detailed below:



During 2023, the OIIA welcomed two new members to our team: Maxwell Addico, CISA, IT Audit Manager, and Rhon Williams, Internal Auditor Senior.

Our office currently has three vacancies: a Deputy Chief Audit Executive, an Audit Manager, and an Internal Auditor Principal. Our aim is to be fully staffed as early as possible with qualified candidates.



## STAFF TRAINING AND CERTIFICATION

Our internal auditors must possess the knowledge, technical skills, and other competencies needed to perform their responsibilities. Accordingly, we have a mandatory continuing professional development program.

### Professional Development

Our auditors adhere to the Government Auditing Standards by completing a minimum of 80 CPE hours in two years, with 24 of those hours being related to government auditing. In addition, staff are required to complete the required Continuing Professional Education (CPE) hours required to maintain the professional designations they hold.

The OIIA team has background and experience in various public and private sector disciplines. These disciplines include accounting, auditing, fraud investigations, program evaluation, computer science, and project management. The staff also possesses professional certifications, and some staff members have advanced degrees. OIIA Internal Procedure 5.03—Continuous Development and CPE and incentives helps to ensure staff members develop and maintain professional competence to perform critical job tasks effectively.

### Professional Association

During the year, we also maintained group and individual certifications and affiliations with the following professional organizations:



Staff Held Professional Certifications/Certificate	Count
Certified Internal Auditor (CIA)	3
Certified Fraud Examiner (CFE)	2
Certified Information Systems Auditor (CISA)	5
Certified Information Security Manager (CISM)	1
Certified ScrumMaster (CSM) who has this? Not on my list.	1
COSO Internal Control Certificate	3
Certified Public Accountant (CPA)	1
Chartered Professional Accountant (CPA)	1
Certified Government Audit Professional (CGAP)	1
ISO 27001 Certificate	1
Certified Internal Control Auditor (CICA)	1
Certified Construction Auditor (CCA)	1
PMP Project Management Professional	2

## ANNUAL RISK ASSESSMENT AND AUDIT PLANNING

As required by DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A - Independent Internal Audit, the OIIA conducted a risk assessment to prepare the 2023 annual audit plan. The process included but was not limited to the following steps:

### **Step 1: Defined the Audit Universe**

The audit universe represents the full range of potential auditable entities. It consists of all County agencies, processes, systems, and activities. The Chief Audit Executive (CAE) reviewed the County's chart of accounts and made updates to the prior year's audit universe as necessary.

### **Step 2: Risk Identification and Assessment**

Risks were identified that could adversely impact the achievement of various program area goals, objectives, and initiatives for the coming year and beyond. The risk identification process included, but was not limited to, consideration of emerging risks in the government sector and the results of surveys, interviews, or group sessions completed with County senior management, the Board of Commissioners, AOC, and OIIA staff.

The identified risks were then assessed and ranked as very high (5), high (4), medium (3), or low (1-2). Various risk factors were considered, including but not limited to the following:

- Complexity of operations
- Financial exposure
- Public reputation
- Regulatory compliance requirements
- The results of the assessment of management controls during prior internal audits, the Annual Comprehensive Financial Report (ACFR), and single audits.
- Information technology
- Countywide impact.

### **Step 3: Developed Preliminary Audit Topics based on identified Risks**

The program areas impacted by the greatest number of risks assessed as *very high* or *high* were identified. Then, considering the high to very high risks in those program areas, the CAE and senior audit staff identified potential audit projects and objectives.

### **Step 4: Developed a Risk-Based Audit Work Plan**

The County Ordinances require that audit work plans be risk-based and consider resource availability and expertise. The CAE reviewed the potential audit projects and the current staffing levels. Based on the assessed risk level and resource competency and availability, the CAE determined the additional audit projects included in the 2023 audit work plan.

**AUDIT ACTIVITIES**

In 2023, the OIIA issued six audit reports with thirty-four findings and recommendations. The following summary information was extracted from the final audit reports, which are available on the OIIA’s website: <https://www.dekalbcountyga.gov/office-independent-internal-audit/audit-report>.

**1. Infor Public Sector (Hansen) Information Technology General Controls Audit - Report No. IA-2021-015-IT**

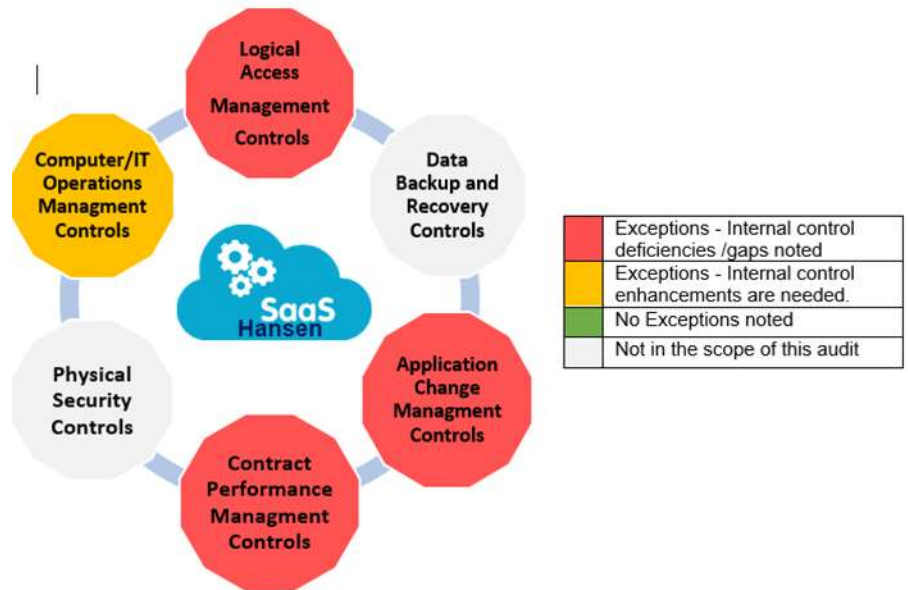
The audit objective was to assess the adequacy of the information technology general controls within the Hansen Application in the Planning and Sustainability Department. We assessed whether the controls were sufficient to support the County’s business processes and reporting.

Several program areas utilize the Infor Public Sector application to support major business functions and critical public services provided by the County, as indicated below. The Planning and Sustainability Department manages the application data and approves user access requests by other County departments.

Some of these services involve collecting, processing, and storing sensitive Personal Identifiable Information (PII) such as name, address, social security/tax number, email/phone number, insurance details, social media accounts, etc.

**What We Found**

The audit identified (9) nine findings or control gaps across the Information Technology General Controls categories shown in the following diagram.



---

## How Management Responded

The management of Planning and Sustainability **agreed** with this report's findings and committed to implementing the required action plans by Q1 2023.

### 2. Audit of The Termination and Transfer of Employees Process - Audit Report No. IA-2021-007-IT

We conducted a Countywide performance audit of the Termination and Transfer of Employees Process. The purpose of the audit was to evaluate the effectiveness of the procedures and processes specifically related to the deactivation or modification of terminated and transferred employees' user access to the County network and applications. The audit focused on the County Termination and Transfer of Employees process from January 1, 2020, through December 31, 2021.

#### What We Found

The audit identified opportunities for strengthening the processes for deactivating or modifying user access for employees terminated or transferred who no longer required access to the application and/or the County network. While we did not identify unauthorized user account access, the identified user access control deficiencies significantly increased the risks of unauthorized access to the County network, applications, sensitive data, and personally identifiable information (PII). The following findings are detailed in the report:

1. County Policies and Procedures Governing the Employee Termination and Transfer Process Need Improvement.
2. Untimely Deactivation of Application User Accounts After Terminating or transferring Employees.
3. Untimely Deactivation of Network Access for Terminated Employees.
4. Untimely Deactivation of Access from Email Distribution and Security Groups for Transferred Employees.
5. Periodic Reviews of Application User Account Access is Not Performed.

#### How Management Responded

The Planning & Sustainability Department's management agreed with this report's findings and committed to continue implementing the required processes to address them. **Management anticipated completing the implementation of action plans by the end of the second quarter of 2023.**

### 3. Payroll Process Audit-Audit Report No. IA-2021-018-FN

We conducted a performance audit of the County's payroll processes. The objective was to determine whether internal controls over payroll processes are adequately designed and operating as intended. Our audit focused on selected payroll transactions and processes performed from December 2021 through September 2022.

#### What We Found

We determined that the requirements and guidance provided by the County's Payroll Manual were consistent with minimum best practices for a payroll function. In addition, based on our sample, no exceptions were noted for processes related to the accuracy of payroll benefit deductions, payroll-related reconciliations, and processes to ensure only active employees are on the payroll. While performing our audit, we found no evidence of fraudulent activity related to payroll. However, we identified exceptions and other opportunities for management to strengthen controls within the payroll process, which, if not addressed, could increase the risk of fraudulent activities and errors occurring and going undetected. The following findings are detailed in the report:

1. FLSA Exempt Employees Inappropriately Received Overtime (OT) Payments.
2. Terminated Employees Owe Retention Incentive Bonuses.
3. COVID-19 Incentive Pay Was Incorrectly Calculated.
4. User Departments were Not Always Compliant with Standard Operating Procedures.

### How Management Responded

The management of the Payroll Administration, Finance Department, user departments, Human Resources and Merit system (HR), and Department of Innovation and Technology (DoIT) **agreed** with this report's findings and committed to implementing the required actions to address them. **Management anticipated completing the implementation of action plans by December 2023.**

## 4. Purchasing Card Program Audit-Audit Report No. 2020-003-FN

We conducted a performance audit of the County's Purchasing Card (P-Card) processes. The objective of this audit was to determine whether internal controls over these processes are adequately designed and operating as intended. Our audit focused on selected P-Card transactions and processes performed during the audit period of January 1, 2022 – December 31, 2022.

The Purchasing Card Program provides charge cards to select employees to purchase allowed goods and services for County business purposes. This program streamlines payments by eliminating the administrative burdens and costs associated with traditional methods of payment. In 2022, there were 92 active PCards with a total annual expenditure of \$1,267,363.

### What We Found

The County has documented P-Card policies and procedures that include important controls, such as P-Card issuance requirements, training requirements, and a listing of allowable and unallowable items. We also verified that rebates received from the P-Card vendor (Bank of America) for purchases made were deposited into the County's bank account. However, our audit also identified deficiencies in current policies and practices that pose increased financial and reputational risks to the County if not addressed. The report detailed the following six (6) findings and recommendations that would help strengthen controls and mitigate the risks inherent to the P-Card program.

1. P-Card Policies and Procedures Need to be Strengthened.
2. P-Card Purchases Were Not Always in Compliance with County P-Card Policies

3. Monthly P-Card Reconciliation Practices Were Not in Compliance with County P-Card Policies and Procedures
4. P-Card Administration Documents Were Not Adequately Stored and Backed up.
5. The P-Card Administrator Can Obtain an Unauthorized P-Card Without Anyone's Knowledge.
6. P-Cards for Some Terminated Cardholders Not Canceled in a Timely Manner.

### How Management Responded

The Finance Department's management agreed with this report's findings and committed to implementing the required action plans by **December 31, 2023**.

## 5. Audit of Wire Transfer Processes - Audit Report No. IA-2022-081-FN

We conducted a performance audit of DeKalb County's wire transfer processes. The objective was to determine whether internal controls over wire transfer processes across the County were adequately designed and operating as intended. Our audit focused on wire transfer transactions, processes, and procedures from January 1, 2022, through December 31, 2022.

DeKalb County processed wire transfer payments totaling \$697,486,587.75 in 2022. Wire transfer activity **increased 292%** from \$239,099,866.22 in 2018 to \$697,486,587.75 in 2022.

### What We Found

We noted that the County has documented policies and procedures related to wire transfer processes. Also, there is appropriate segregation of duties between the user department (UD) initiation and approval of the wire transfer request, processing of the wire transfer payment by the Treasury Division, and recording of the completed transaction in the County's financial records by the Accounts Payable program area. No fraud was identified in the sample of transactions tested for this audit. However, the audit identified several areas where internal controls should be strengthened to help ensure wire transfers are accurate, complete, authorized, and safeguarded from fraudulent activities. The following findings are detailed in the report.

1. Unauthorized User Department (UD) Employees "Initiated" and "Approved" Manual Wire Transfers Payments.
2. Some Manual Wire Transfer Payments Requested by UDs were Not Supported with Documented Evidence of Authorization.
3. Some Preauthorized Debit Wire Transfers were Not Supported with Evidence of Senior Management Authorization Permitting Vendors to Initiate Payments from County Bank Accounts.
4. There was no evidence that senior management authorized the opening of some of the county bank accounts used to make wire transfer payments.
5. Treasury Management Monitoring Controls Were Not in Place for Wire Transfer Activities.
6. Operating Policies and Procedures Were Not Current or Complete and Needed to be Updated.

## Management Response

The Finance Department's management agreed with this report's findings and committed to **implementing the action plans by the end of October 2023.**

### 6. Audit of Revenue Collections and Deposits Processes - Audit Report No. IA-2022-080-FN

We conducted a performance audit of the revenue collection and deposit processes and procedures of DeKalb County's Finance Department, Treasury Division. The objective of this audit was to determine if internal controls over the revenue collection and deposit processes are adequately designed and operating as intended. Our audit focused on revenue collection and deposit transactions, processes, and procedures performed during the audit period of January 1, 2022, through December 31, 2022.

DeKalb County receives more than a billion dollars in revenue annually from various sources, including, but not limited to, taxes, fees, fines and licenses, rental, and services such as water and sewer, garbage disposal, etc. Various user departments and county entities initially collect these revenues. The revenues, in the form of cash, checks, and money orders, are then transported to the Treasury Division (Treasury), Finance Department, for deposit.

#### What We Found

Our audit noted that the County has documented procedures for collecting and depositing revenue. In addition, during the audit, we verified that collected revenue was recorded and deposited in a timely manner. However, our audit also identified opportunities for improvements in current practices that could pose financial risks to the County if not addressed.

1. Current Written Policies and Procedures Need to Be Strengthened.
2. Segregation of Conflicting Duties in the Revenue Collection and Deposit Processes Needs to Be Strengthened.
3. The Safeguarding of Revenue Needs to Be Strengthened.
4. Controls for Change of Custody of Revenue Need to Be Strengthened.

#### Management Response

The Finance Department's management agreed with this report's findings and committed to **implementing the action plans by the end of June 2024.**

## COORDINATION WITH EXTERNAL AUDITORS

During 2023, the OIIA coordinated and monitored the external auditing services performed by Mauldin and Jenkins, LLC (M&J) under the contract they have with the County. 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, 2022. The OIIA verified that the County was in compliance with submission deadlines and had documented approval for an extension to the June 30, 2023, deadline to complete the Annual Comprehensive Financial Report.

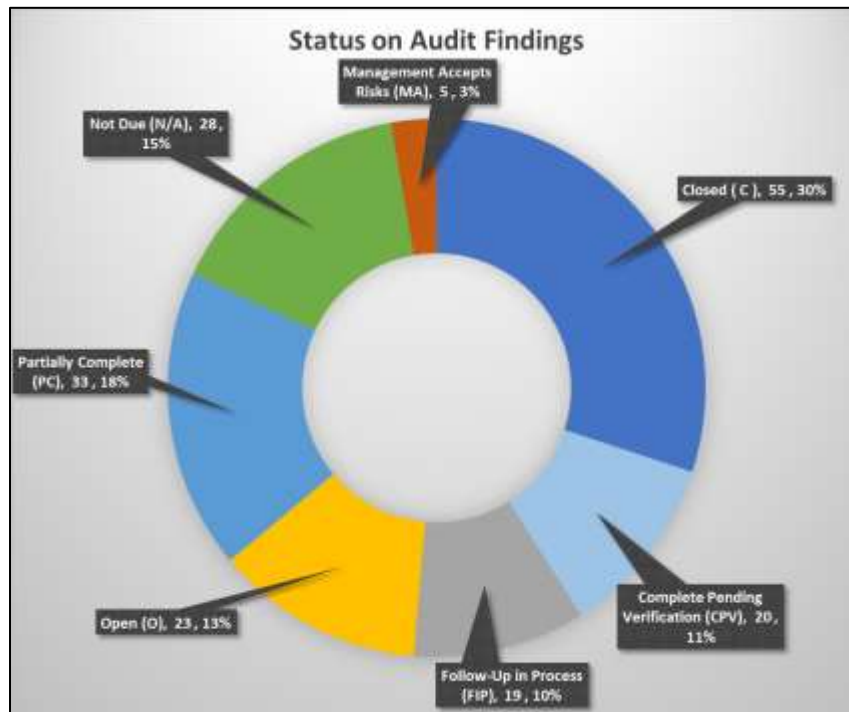
## AUDIT FOLLOW-UP ACTIVITIES

As required by DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A (I), the OIIA conducts a review of the statuses of corrective actions taken by DeKalb County management in response to the recommendations made by the OIIA. In 2023, the OIIA followed up on the status of management action plans for six (6) previously issued audit reports.

1. Audit of Termination & Transfer of Employees Process-Juvenile Court-Audit Report No. IA-2022-076-IT
2. Termination & Transfer of Employees-Probate Court Audit-Report No. IA-2022-077-IT
3. Data Center Physical Security Audit, Audit Report Number 2018-007-IT
4. Vehicle Fuel Administration Audit- Report No. 2019-007-PWAudit of Off-Cycle Payroll Online Manual Checks - Report No. IA-2023-073-FN
5. Recreation, Parks & Cultural Affairs Audit of Cash Handling Procedures Audit Report Number 2017-011-RPCA
6. Code Compliance Administration Audit-Report No. 2019-010-CE

From December 2017 to December 31, 2023, 33 audit reports with 183 findings were issued. The following chart summarizes the status of audit findings as of December 31, 2023.

Status of audit findings as of December 31, 2023



**Appendix I** outlines a detailed listing of OIIA’s Audit Report Findings and the statuses of corrective actions.



## NON-AUDIT ACTIVITIES

### Non-Audit Reviews of Contract Related Activities Prior to Award by the BOC



During 2023 the OIIA performed **46 non-audit reviews of vendor contracts prior to award** by the DeKalb County Board of Commissioners (BOC).

The non-audit reviews were at the request of the BOC. The reviews included, but were not limited to, the following procurement activities:

- Low Bids (LBs).
- Request for Proposals (RFPs).
- Renewals to existing contracts.
- Change orders to existing contracts.

The reviewed contract items had an initial proposed value of **\$584,346,816.65**. The OIIA reviews identified reductions from the initial contract value of approximately:

**\$32,895,033.41 or 6%!**

User department management agreed with the reductions, and the revised contract values were approved by the DeKalb County Board of Commissioners.

#### Interesting FACT

The 2023 reduction of amount \$32,895,033.41 is **16 times the 2023 operating budget of the OIIA**.

These non-audit reviews provide the BOC with assurance of the processes management uses to perform its procurement and contracting responsibilities. In addition, these reviews constitute non-audit services as outlined by Government Auditing Standards. The results of the reviews do not constitute a decision regarding the approval of the proposed contract activities. That determination is the sole responsibility of the BOC. The review reports did not provide any recommendations since the tasks and responsibilities related to the non-audit reviews are management functions. Government Auditing Standards require that internal auditors refrain from such responsibilities.

## INTERNAL QUALITY CONTROL AND ASSURANCE

Professional standards require internal quality control monitoring procedures to assess our compliance with professional standards and internal policies and procedures. The OIIA's internal quality control and assurance program is robust 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. An annual internal quality control assessment was also performed for 2023. The assessment confirmed that the OIIA continues to meet the Generally Accepted Government Auditing Standards (GAGAS) requirements. 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.



## APPENDIX I - STATUS OF OIIA AUDIT REPORT FINDINGS

### Status Legend

<b>O</b> = Open, <b>MA</b> = Management Assumed Risk <b>PC</b> = Partially Complete <b>CPV</b> = Complete Pending Verification by OIIA	<b>C</b> = Closed/Completed, <b>FIP</b> = Follow-up in Process <b>FND</b> = Follow-up Not Due
---	---

### Audit Reports Issued during the period: 2017 to December 31, 2023

#	Audit Report No.	Audit Report Title	Date Issued	Issue	Entity	Status
1	2019-010-CE	Code Enforcement Administration Audit	3/11/2022	Finding 1: Standard Operating Procedures and Administrative Procedures Have Not Been Updated.	Code Enforcement	O
2	2019-010-CE	Code Enforcement Administration Audit	3/11/2022	Finding 2: Performance Measures for Complaint Case Activities Need to Be Established and Implemented.	Code Enforcement	PC
3	2019-010-CE	Code Enforcement Administration Audit	3/11/2022	Finding 3: Priority Levels Assigned to Cases Did Not Align with Standard Operating Procedures.	Code Enforcement	O
4	2019-010-CE	Code Enforcement Administration Audit	3/11/2022	Finding 4: Inspections Were Not Performed Within the Required Timelines.	Code Enforcement	O
5	2019-010-CE	Code Enforcement Administration Audit	3/11/2022	Finding 5: Documentation to Support Field Investigations Was Missing from The Hansen Application Files.	Code Enforcement	O
6	2019-010-CE	Code Enforcement Administration Audit	3/14/2022	Finding 6: Systems and processes for sharing case data between the Courts and Code Compliance Administration Need Improvement.	Code Enforcement	PC
7	2019-011-FIN	Audit of the Management of Personally Identifiable Information	8/24/2021	Finding 1 - - Confidential	Enterprise Wide	C
8	2019-011-FIN	Audit of the Management of Personally Identifiable Information	8/24/2021	Finding 2 - Confidential	Enterprise Wide	PC
9	2019-011-FIN	Audit of the Management of Personally	8/24/2021	Finding 3 - Confidential	Enterprise Wide	PC

**OFFICE OF INDEPENDENT INTERNAL AUDIT  
DEKALB COUNTY GOVERNMENT  
2023 OIIA ANNUAL REPORT**

#	Audit Report No.	Audit Report Title	Date Issued	Issue	Entity	Status
		Identifiable Information				
10	2019-011-FIN	Audit of the Management of Personally Identifiable Information	8/24/2021	Finding 4 - Confidential	Enterprise Wide	C
11	2019-011-FIN	Audit of the Management of Personally Identifiable Information	8/24/2021	Finding 5 - Confidential	Enterprise Wide	C
12	2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding 1 - FM Administration and Application Security Controls Were Not Utilized	Public Works	PC
13	2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding 2- Current Application Support for the FM Application is Limited	Public Works	MA
14	2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding 3 -Unauthorized Personal Fuel Code Use	Public Works	C
15	2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding 4 - Limited Monitoring Controls in Place to Manage Fuel Usage	Public Works	MA
16	2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding 5 -Confidential	Public Works	MA
17	2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	/24/2021	Finding 6 - Limited Controls In Place to Manage Fuel Keys	Public Works	PC
18	2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding 7 - Vehicles Fueled Without Recording Odometer Reading	Public Works	O
19	2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment	6/23/2021	Finding 1- Data and Information in Reports Provided Could Not Be Validated	Finance	O

**OFFICE OF INDEPENDENT INTERNAL AUDIT  
DEKALB COUNTY GOVERNMENT  
2023 OIIA ANNUAL REPORT**

#	Audit Report No.	Audit Report Title	Date Issued	Issue	Entity	Status
		and Cash Disbursement Processes				
20	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	Finance	O
21	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	Finance	O
22	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	Finance	PC
23	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	Finance	O
24	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	Finance	O
25	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	Finance	O
26	2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash	6/23/2021	Finding 8 - UDs Not Always Compliant With Standard Operating Procedures	Finance	O

**OFFICE OF INDEPENDENT INTERNAL AUDIT  
DEKALB COUNTY GOVERNMENT  
2023 OIIA ANNUAL REPORT**

#	Audit Report No.	Audit Report Title	Date Issued	Issue	Entity	Status
		Disbursement Processes				
27	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	Finance	O
28	2019-008-PS	Fleet Management Division SPLOST Vehicles Audit	3/3/2021	Finding 1- Purchases Made Using SPLOST Funds Without BOC Approval	Public Safety	PC
29	2018-011-FM	Finance Dept. Off-Cycle Payroll Online Manual Checks	1/28/2021	Finding 1 - Payroll Policy Manual (PPM) Needs Improvement	Finance	O
30	2018-011-FM	Finance Dept. Off-Cycle Payroll Online Manual Checks	1/28/2021	Finding 2 - OCP Transactions Not Compliant with PPM	Finance	O
31	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	Human Resources & Merit System	C
32	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	Human Resources & Merit System	C
33	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	Human Resources & Merit System	C
34	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	Human Resources & Merit System	C
35	2017-009-HRMS	Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit	10/8/2020	Finding 5 -Medical Certifications Were Not Renewed Timely	Human Resources & Merit System	PC
36	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	Human Resources & Merit System	C
37	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	Human Resources & Merit System	C

**OFFICE OF INDEPENDENT INTERNAL AUDIT  
DEKALB COUNTY GOVERNMENT  
2023 OIIA ANNUAL REPORT**

#	Audit Report No.	Audit Report Title	Date Issued	Issue	Entity	Status
38	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	Human Resources & Merit System	PC
39	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	WorkSource	C
40	2017-019-WSD	Audit of WorkSource Dekalb - Adult and Dislocated Program Grants	9/9/2020	Finding 2 - Maintenance of Program Participant Files Need Improvement	WorkSource	C
41	2018-003-PSAE	Audit of Animal Enforcement	7/8/2020	Finding 1 - Standard Operating Procedures Were Not Current	Public Safety	C
42	2018-003-PSAE	Audit of Animal Enforcement	7/8/2020	Finding 2 - Training Procedures for Animal Control Officers Need Improvement	Public Safety	C
43	2018-003-PSAE	Audit of Animal Enforcement	7/8/2020	Finding 3 - Some Officers Have Not Completed Training for Chemical Immobilization	Public Safety	C
44	2018-003-PSAE	Audit of Animal Enforcement	7/8/2020	Finding 4 - Records Are Not Maintained For Dangerous Animal Registration	Public Safety	C
45	2018-003-PSAE	Audit of Animal Enforcement	7/8/2020	Finding 5 - The Petpoint System Was Not Always Updated with The Court Dispositions for Animal Incidents	Public Safety	C
46	2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 1 - Lack Of Formal Operating Procedures	Purchasing/Procurement	PC
47	2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 2 - Insufficient Monitoring/Oversight of LSBE Program Services	Purchasing/Procurement	PC
48	2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 3 - Program Administration Reporting Requirements Not Fulfilled	Purchasing/Procurement	PC
49	2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 4 - LSBE Applications Certified/Recertified Without Required Documentation	Purchasing/Procurement	PC
50	2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 5 - Nonconformity With LSBE Graduation Requirements	Purchasing/Procurement	PC

**OFFICE OF INDEPENDENT INTERNAL AUDIT  
DEKALB COUNTY GOVERNMENT  
2023 OIIA ANNUAL REPORT**

#	Audit Report No.	Audit Report Title	Date Issued	Issue	Entity	Status
51	2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 6 - Lack of Documentation to Support Consistent Contract Compliance	Purchasing/ Procurement	PC
52	2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 7 - No Evidence to Demonstrate Enforcement of Mentor-Protégé Initiative	Purchasing/ Procurement	PC
53	2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 8 - All Users Granted Administrator Rights to Dekalb Links Software - Confidential	Purchasing/ Procurement	PC
54	2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 9 - Incomplete Vendor Profile Information in Dekalb Links Software	Purchasing/ Procurement	PC
55	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 1 - Confidential	Innovation & Technology	PC
56	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 2- Confidential	Innovation & Technology	CPV
57	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 3- Confidential	Innovation & Technology	C
58	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 4- Confidential	Innovation & Technology	CPV
59	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 5- Confidential	Innovation & Technology	CPV
60	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 6- Confidential	Innovation & Technology	CPV
61	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 7- Confidential	Innovation & Technology	PC
62	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 8- Confidential	Innovation & Technology	CPV
63	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 9- Confidential	Innovation & Technology	C
64	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 10- Confidential	Innovation & Technology	CPV
65	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 11- Confidential	Innovation & Technology	CPV



**OFFICE OF INDEPENDENT INTERNAL AUDIT  
DEKALB COUNTY GOVERNMENT  
2023 OIIA ANNUAL REPORT**

#	Audit Report No.	Audit Report Title	Date Issued	Issue	Entity	Status
66	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 12- Confidential	Innovation & Technology	CPV
67	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 13- Confidential	Innovation & Technology	C
68	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 14- Confidential	Innovation & Technology	CPV
69	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 15- Confidential	Innovation & Technology	C
70	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 16- Confidential	Innovation & Technology	C
71	2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 17- Confidential	Innovation & Technology	CPV
72	2018-010-WM	Audit of Sewer Cleaning Contracts 971933, 971934, and 971935	1/23/2019	Finding 1 - Contract Award Procedures	Watershed Management	C
73	2018-010-WM	Audit of Sewer Cleaning Contracts 971933, 971934, and 971935	1/23/2019	Finding 2 - Contract Administration Procedures	Watershed Management	C
74	2017-012-SAN	Audit of Other Professional Services	11/20/2018	Finding 1 - Lack of Written Standard Operating Procedures	Sanitation	CPV
75	2017-012-SAN	Audit of Other Professional Services	11/20/2018	Finding 2 - Noncompliance with the County Procurement Policy	Sanitation	CPV
76	2017-012-SAN	Audit of Other Professional Services	11/20/2018	Finding 3 - Inadequate Segregation of Duties within the Sanitation's Purchasing Cycle	Sanitation	CPV
77	2017-012-SAN	Audit of Other Professional Services	11/20/2018	Finding 4 - Insufficient Documentation to Support Goods and Services Received	Sanitation	CPV
78	2017-012-SAN	Audit of Other Professional Services	11/20/2018	Finding 5 - Classifying Expenditures Incorrectly as Ops	Sanitation	CPV
79	2017-013-WMCS	Audit of Temporary Personnel Services Contract	11/1/2018	Finding 1 - Vendor Not Compliant with Requirements 17 & 18 of Contract	Watershed Management	CPV
80	2017-013-UCO	Audit of Finance - Utility Customer Operations Temporary Personnel Services Contracts	10/19/2018	Finding 1 - Low Retention Rate Among Temporary Hires	Finance	CPV

**OFFICE OF INDEPENDENT INTERNAL AUDIT  
DEKALB COUNTY GOVERNMENT  
2023 OIIA ANNUAL REPORT**

#	Audit Report No.	Audit Report Title	Date Issued	Issue	Entity	Status
81	2017-013-UCO	Audit of Finance - Utility Customer Operations Temporary Personnel Services Contracts	10/19/2018	Finding 2 - Vendor Not Compliant with Requirement 17	Finance	CPV
82	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	Finance	CPV
83	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	Recreation, Parks and Cultural Affairs	C
84	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	Recreation, Parks and Cultural Affairs	C
85	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	Recreation, Parks and Cultural Affairs	C
86	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	Recreation, Parks and Cultural Affairs	C
87	2017-011-RPCA	Audit of Cash Handling Procedures for Recreation, Parks and Cultural Affairs	10/12/2018	Finding 5 – Lack of Segregation of Duties	Recreation, Parks and Cultural Affairs	CPV
88	2017-011-RPCA	Audit of Cash Handling Procedures for Recreation, Parks and Cultural Affairs	10/12/2018	Finding 6 – Inadequate Management Oversight /Monitoring	Recreation, Parks and Cultural Affairs	C
89	2017-018-FM	Audit of Animal Shelter Post Contract Completion	6/25/2018	Finding 1 – Notice to proceed letter not prepared	Facilities Management	C
90	2017-018-FM	Audit of Animal Shelter Post Contract Completion	6/25/2018	Finding 2 – Final inspection report not available in file	Facilities Management	C

**OFFICE OF INDEPENDENT INTERNAL AUDIT  
DEKALB COUNTY GOVERNMENT  
2023 OIIA ANNUAL REPORT**

#	Audit Report No.	Audit Report Title	Date Issued	Issue	Entity	Status
91	2017-004-PC	Low Bid Procurement Process	5/11/2018	Finding 1 – Insufficient documentation to verify performance of key ITB activities/ compliance with policies and procedures	Purchasing/ Procurement	PC
92	2017-004-PC	Low Bid Procurement Process	5/11/2018	Finding 2 – The user department role and responsibilities in the bid evaluation process needs to be clarified	Purchasing/ Procurement	PC
93	2017-008-PC	Procurement Policy Review	1/12/2018	Finding 1 - Several key procurement areas are not included or needs improvement in the purchasing policy	Purchasing/ Procurement	O
94	2017-007-PC	Informal and Formal Procurements	4/23/2018	Finding 1- Inadequate quotes	Purchasing/ Procurement	PC
95	2017-007-PC	Informal and Formal Procurements	4/23/2018	Finding 2- Inconsistent policies and procedures	Purchasing/ Procurement	O
96	2017-007-PC	Informal and Formal Procurements	4/23/2018	Finding 3- Inappropriate application of exemptions and vendor performance on expired contracts	Purchasing/ Procurement	PC
97	2017-005-PC	Sole Source Contracting Process	3/21/2018	Finding 1- Insufficient maintenance of documentation for sole source vendor request	Purchasing/ Procurement	O
98	2017-005-PC	Sole Source Contracting Process	3/21/2018	Finding 2- Incomplete sole source vendor request application	Purchasing/ Procurement	PC
99	2017-005-PC	Sole Source Contracting Process	3/21/2018	Finding 3- Inadequate evidence to validate sole source vendor’s status	Purchasing/ Procurement	C
100	2017-005-PC	Sole Source Contracting Process	3/21/2018	Finding 4- Insufficient evidence of the approval process of sole source requests	Purchasing/ Procurement	C
101	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.	Purchasing/ Procurement	C
102	2017-006-PC	Emergency Contracting	2/21/2018	Finding 1- Use of emergency purchases as an alternative for lack of planning and risk management	Purchasing/ Procurement	O
103	2017-006-PC	Emergency Contracting	2/21/2018	Finding 2- Emergency purchases were not ratified by the BOC	Purchasing/ Procurement	O
104	2017-006-PC	Emergency Contracting	2/21/2018	Finding 3- Improvement in the approval process of the noncompetitive purchase request form	Purchasing/ Procurement	C
105	2017-006-PC	Emergency Contracting	2/21/2018	Finding 4- Lack of accurate reporting of emergency purchases	Purchasing/ Procurement	C
106	2017-006-PC	Emergency Contracting	2/21/2018	Finding 5- Lack of compensating controls when segregation of duties are inadequate	Purchasing/ Procurement	O
107	2017-006-PC	Emergency Contracting	2/21/2018	Finding 6- Ineffective procedures to communicate contract information prior to expiration	Purchasing/ Procurement	O

**OFFICE OF INDEPENDENT INTERNAL AUDIT  
DEKALB COUNTY GOVERNMENT  
2023 OIIA ANNUAL REPORT**

#	Audit Report No.	Audit Report Title	Date Issued	Issue	Entity	Status
108	2017-006-PC	Emergency Contracting	2/21/2018	Finding 7- Inconsistency between the policy and procedures manual	Purchasing/ Procurement	O
109	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 1 - Lack of a Common Leadership Structure	Watershed Management	MA
110	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 2 - Reliance on Temporary Employees and Internal Promotion	Watershed Management	C
111	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 3 - Insufficient Knowledge Retention	Watershed Management	C
112	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 4 - Inefficiencies and Risks of Paper-based and Manual Processes	Watershed Management	C
113	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 5 - Limited Customer Service Focus	Watershed Management	MA
114	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 6 - Lack of Optimization of Information Systems	Watershed Management	PC
115	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 7 - Overreliance on Third-Party Contractor.	Watershed Management	C
116	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 8 - Limited Staffing Capacity	Watershed Management	C
117	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 9 - Aging Meters	Watershed Management	PC
118	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 10 - Lack of Route Optimization	Watershed Management	C
119	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 11 - Minimal Use of AutoRead System Reports	Watershed Management	C
120	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 12 - AMI/AMR Technology Capability	Watershed Management	PC
121	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 13 - Frequent Malfunctions with Handheld Technology	Watershed Management	C
122	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 14 - Inconsistent Ability to Effectively Read Meters	Watershed Management	C
123	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 15 - High Volume of Exceptions	Watershed Management	C
124	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 16 - Errors from Manual Meter Reading Processes	Watershed Management	C

**OFFICE OF INDEPENDENT INTERNAL AUDIT  
DEKALB COUNTY GOVERNMENT  
2023 OIIA ANNUAL REPORT**

#	Audit Report No.	Audit Report Title	Date Issued	Issue	Entity	Status
125	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 17 - Limited Controls in Bill Estimation/Correction Procedures	Watershed Management	PC
126	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 18 - Insufficient Processing of Routine Exception Process	Watershed Management	C
127	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 19 - Complexity from Use of Multiple and Aging Information Systems	Watershed Management	PC
128	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 20 - Limited Management Capacity	Watershed Management	C
129	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 21 - Work Processes	Watershed Management	PC
130	N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 22 - Reduced Data Quality	Watershed Management	C
131	2019-013-PS	Alcohol Privilege License Audit	4/29/2022	Finding 1: Written Policies And Procedures Not Consistent With Current Ordinances And Practices	Planning and Sus.	FND
132	2019-013-PS	Alcohol Privilege License Audit	4/29/2022	Finding 2: Licenses Issued and Renewed Without Required Documentation	Planning and Sus.	FND
133	IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 1: Confidential	Innovation & Technology	FIP
134	IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 2: Confidential	Innovation & Technology	FIP
135	IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 3: Confidential	Innovation & Technology	FIP
136	IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 4: Confidential	Innovation & Technology	FIP
137	IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 5: Confidential	Innovation & Technology	FIP
138	IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 6: Confidential	Innovation & Technology	FIP
139	IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 7: Confidential	Innovation & Technology	FIP

**OFFICE OF INDEPENDENT INTERNAL AUDIT  
DEKALB COUNTY GOVERNMENT  
2023 OIIA ANNUAL REPORT**

#	Audit Report No.	Audit Report Title	Date Issued	Issue	Entity	Status
140	IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 8: Confidential	Innovation & Technology	FIP
141	IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 9: Confidential	Innovation & Technology	FIP
142	IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 10: Confidential	Innovation & Technology	FIP
143	IA-2022-076-IT	Audit of Juvenile Court's Termination and Transfer of Employees	12/30/2022	Finding 1: Untimely Deactivation of System Access of Terminated and Transferred Employees on JCAT and CPRS Applications.	Juvenile Court	PC
144	IA-2022-076-IT	Audit of Juvenile Court's Termination and Transfer of Employees	12/30/2022	Finding 2: Non-Performance of Periodic Reviews of User System Access.	Juvenile Court	C
145	IA-2022-076-IT	Audit of Juvenile Court's Termination and Transfer of Employees	12/30/2022	Finding 3: Untimely Deactivation of County Network Access for Terminated Employees.	Juvenile Court	C
146	IA-2022-077-IT	Audit of Probate Court's Termination and Transfer of Employees	12/30/2022	Finding 1: Untimely Deactivation of System Access of Terminated and Transferred Employees on Odyssey, Eagle, and eFile GA Applications.	Probate Court	C
147	IA-2022-077-IT	Audit of Probate Court's Termination and Transfer of Employees	12/30/2022	Finding 2: Non-Performance of Periodic Reviews of User System Access.	Probate Court	C
148	IA-2022-077-IT	Audit of Probate Court's Termination and Transfer of Employees	12/30/2022	Finding 3: Untimely Deactivation of Network Access for Terminated Employees.	Probate Court	C
149	IA-2021-015-IT	Audit of Information Technology General Control for Hansen	1/25/2023	Finding 1: Th Application's Password Configuration Does Not Aligh with the County's Password Policy.	Planning and Sustainability	FIP
150	IA-2021-015-IT	Audit of Information Technology	1/25/2023	Finding 2: Existence of Dormant User Accounts on the Hansen Application.	Planning and Sustainability	FIP

**OFFICE OF INDEPENDENT INTERNAL AUDIT  
DEKALB COUNTY GOVERNMENT  
2023 OIIA ANNUAL REPORT**

#	Audit Report No.	Audit Report Title	Date Issued	Issue	Entity	Status
		General Control for Hansen				
151	IA-2021-015-IT	Audit of Information Technology General Control for Hansen	1/25/2023	Finding 3: Unauthorized User Access to the Hansen Application.	Planning and Sustainability	FIP
152	IA-2021-015-IT	Audit of Information Technology General Control for Hansen	1/25/2023	Finding 4: Users Roles and Privilege Assignments Need Review.	Planning and Sustainability	FIP
153	IA-2021-015-IT	Audit of Information Technology General Control for Hansen	1/25/2023	Finding 5: Superuser Role Assignment Needs Review.	Planning and Sustainability	FIP
154	IA-2021-015-IT	Audit of Information Technology General Control for Hansen	1/25/2023	Finding 6: Hansen Audit Logs' Use Needs Optimization.	Planning and Sustainability	FIP
155	IA-2021-015-IT	Audit of Information Technology General Control for Hansen	1/25/2023	Finding 7: Hansen Incident Tickets were Not Resolved Timely.	Planning and Sustainability	FIP
156	IA-2021-015-IT	Audit of Information Technology General Control for Hansen	1/25/2023	Finding 8: Contract Management Processes Need Improvement.	Planning and Sustainability	FIP
157	IA-2021-015-IT	Audit of Information Technology General Control for Hansen	1/25/2023	Finding 9: The Hansen Application Patch Management Needs Improvement.	Planning and Sustainability	FIP
158	IA-2021-007-IT	Audit of the Termination and Transfer of Employees Process	5/30/2023	Finding 1. County Policies and Procedures Governing the Employee Termination and Transfer Process Need Improvement	Innovation & Technology	FND
159	IA-2021-007-IT	Audit of the Termination and Transfer of Employees Process	5/30/2023	Finding 2. Untimely Deactivation of Application User Accounts After Terminating or Transferring Employees.	Innovation & Technology	FND
160	IA-2021-007-IT	Audit of the Termination and Transfer of	5/30/2023	Finding 3. Untimely Deactivation of Network Access for Terminated Employees. Transferred Employees. 5.	Innovation & Technology	FND

**OFFICE OF INDEPENDENT INTERNAL AUDIT  
DEKALB COUNTY GOVERNMENT  
2023 OIIA ANNUAL REPORT**

#	Audit Report No.	Audit Report Title	Date Issued	Issue	Entity	Status
		Employees Process		Periodic Reviews of Application User Account Access is Not Performed.		
161	IA-2021-007-IT	Audit of the Termination and Transfer of Employees Process	5/30/2023	Finding 4. Untimely Deactivation of Access from Email Distribution and Security Groups for	Innovation & Technology	FND
162	IA-2021-007-IT	Audit of the Termination and Transfer of Employees Process	5/30/2023	Finding 5. Periodic Reviews of Application User Account Access is Not Performed.	Innovation & Technology	FND
163	IA-2021-018-FN	Audit of the Termination and Transfer of Employees Process	6/22/2023	Finding 1: FLSA Exempt Employees Inappropriately Received Overtime (OT) Payments.	Finance	FND
164	IA-2021-018-FN	Audit of the Termination and Transfer of Employees Process	6/22/2023	Finding 2: Terminated Employees Owe Retention Incentive Bonuses.	Finance	FND
165	IA-2021-018-FN	Audit of the Termination and Transfer of Employees Process	6/22/2023	Finding 3: COVID Incentive Pay Was Incorrectly Calculated.	Finance	FND
166	IA-2021-018-FN	Audit of the Termination and Transfer of Employees Process	6/22/2023	Finding 4: User Departments Not Always Compliant with Standard Operating Procedures.	Finance	FND
167	IA-2020-003-FN	Purchasing Card Program Audit	6/30/2023	Finding 1: P-Card Policies and Procedures Need to be Strengthened	Finance	FND
168	IA-2020-003-FN	Purchasing Card Program Audit	6/30/2023	Finding 2: P-Card Purchases Were Not in Compliance with County P-Card Policies	Finance	FND
169	IA-2020-003-FN	Purchasing Card Program Audit	6/30/2023	Finding 3: Monthly P-Card Reconciliation Practices Were Not in Compliance with County P-Card Policies and Procedures	Finance	FND
170	IA-2020-003-FN	Purchasing Card Program Audit	6/30/2023	Finding 4: P-Card Administration Documents are not Adequately Stored and Backed up.	Finance	FND
171	IA-2020-003-FN	Purchasing Card Program Audit	6/30/2023	Finding 5: The P-Card Administrator Can Obtain an Unauthorized P-Card Without Anyone's Knowledge.	Finance	FND
172	IA-2020-003-FN	Purchasing Card Program Audit	6/30/2023	Finding 6: P-Cards for Some Terminated Cardholders Not Canceled in a Timely Manner	Finance	FND
173	IA-2022-081-FN	Audit of Wire Transfer Processes	8/23/2023	Finding 1: Unauthorized User Department (UD) Employees "Initiated"	Finance	FND



**OFFICE OF INDEPENDENT INTERNAL AUDIT  
DEKALB COUNTY GOVERNMENT  
2023 OIIA ANNUAL REPORT**

#	Audit Report No.	Audit Report Title	Date Issued	Issue	Entity	Status
				and “Approved” Manual Wire Transfers Payments.		
174	IA-2022-081-FN	Audit of Wire Transfer Processes	8/23/2023	Finding 2: Some Manual Wire Transfer Payments, Requested by UDs, Were Not Supported with Documented Evidence of Authorization.	Finance	FND
175	IA-2022-081-FN	Audit of Wire Transfer Processes	8/23/2023	Finding 3: Some Preauthorized Debit Wire Transfers Were Not Supported with Evidence of Senior Management Authorization Permitting Vendors to Initiate Payments from County Bank Accounts.	Finance	FND
176	IA-2022-081-FN	Audit of Wire Transfer Processes	8/23/2023	Finding 4: No Evidence Senior Management Authorized the Opening of Some of the County Bank Accounts Used to Make Wire Transfers Payments.	Finance	FND
177	IA-2022-081-FN	Audit of Wire Transfer Processes	8/23/2023	Finding 5: Treasury Management Monitoring Controls Were Not in Place for Wire Transfers Activities.	Finance	FND
178	IA-2022-081-FN	Audit of Wire Transfer Processes	8/23/2023	Finding 6: Operating Policies and Procedures Are Not Current or Complete and Need to be Updated.	Finance	FND
179	IA-2022-080-FN	Audit of Revenue Collections and Deposits Processes	8/25/2023	Finding 1: Current Written Policies and Procedures Need to Be Strengthened.	Finance	FND
180	IA-2022-080-FN	Audit of Revenue Collections and Deposits Processes	8/25/2023	Finding 2: Segregation of Conflicting Duties in the Revenue Collection and Deposit Processes Needs to Be Strengthened.	Finance	FND
181	IA-2022-080-FN	Audit of Revenue Collections and Deposits Processes	8/25/2023	Finding 3: The Safeguarding of Revenue Needs to Be Strengthened.	Finance	FND
182	IA-2022-080-FN	Audit of Revenue Collections and Deposits Processes	8/25/2023	Finding 4: Controls for Change of Custody of Revenue Needs to Be Strengthened.	Finance	FND

## **DISTRIBUTION**

---

### **Statutory Distribution:**

Michael L. Thurmond, Chief Executive Officer

Zachary L. Williams, Chief Operating Officer/ Executive Assistant

Robert Patrick, Board of Commissioners District 1

Michelle Long Spears, Board of Commissioners District 2

Vacant, Board of Commissioners District 3

Steve Bradshaw, Board of Commissioners District 4

Mereda Davis Johnson, Board of Commissioners District 5

Ted Terry, Board of Commissioners District 6

Vacant, Board of Commissioners District 7

Gloria Gray, Chairperson, Audit Oversight Committee

Adrienne T. McMillion, Vice-Chairperson, Audit Oversight Committee

Tanja Christine Boyd-Witherspoon, Chairperson pro-tem, Audit Oversight Committee

Lisa Earls, Audit Oversight Committee

Harold Smith, Jr., Audit Oversight Committee

### **Information Distribution:**

Zachary L. Williams, Chief Operating Officer/ Executive Assistant

Vivian Ernstes, County Attorney

La'Keitha D. Carlos, CEO's Chief of Staff

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

Karla Drenner, House District 85, Chairwoman of the DeKalb County Delegation to the State House

Senator Emanuel Jones, Senate District 10, Chairman of the DeKalb Delegation to the State Senate