



OFFICE OF INDEPENDENT INTERNAL AUDIT

2024 ANNUAL REPORT



Lavois Campbell, CIA, CFE, CISA
Chief Audit Executive

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

2024 OIIA ANNUAL REPORT FINAL

EXECUTIVE SUMMARY



I am pleased to present the *2024 Annual Report* of the Office of Independent Internal Audit (OIIA), covering the period from January 1, 2024, through December 31, 2024. Throughout this year, the OIIA team remained steadfast in fulfilling its mission to provide independent, objective, and nonpartisan assessments of County programs, operations, and governance, promoting efficiency, effectiveness, transparency, and accountability across DeKalb County.

In alignment with Generally Accepted Government Auditing Standards (GAGAS), the OIIA maintains a rigorous Quality Assurance and Improvement Program, reviewed annually to ensure continued compliance with professional standards and the delivery of high-quality audit and advisory services.

Thank you for your continued support and collaboration in serving the residents of our community.

Lavois Campbell, CIA, CISA, CFE, CGA
Chief Audit Executive
May 19, 2025

At a Glance: 2024 Achievements



39 Non-Audit Contract Reviews

- Reviewed proposals **totaling \$304.4 million** submitted to the Board of Commissioners.
- Achieved **cost reductions of nearly \$6 million** (approximately 2%), promoting fiscal responsibility.



5 Comprehensive Audit Reports



1. Audit of County Recycling Processes (IA-2023-181-PW): Identified potential cost savings and revenue opportunities totaling **\$563,499**. Recommended operational improvements to enhance program efficiency.



2. Cybersecurity Governance Audit (IA-2022-120-IT): Strengthened the County's cybersecurity posture through enhanced governance and control measures.



3. County Debt and Investment Process Audit (IA-2022-082-FN): Recommended the **development of a five-year comprehensive Countywide Capital Improvement Plan (CIP)** and other process improvements.



4. Renee Group, Inc. Contract Performance Audit (IA-2023-128-DWM): Suggested cost-saving measures and strengthened contract monitoring processes impacting all Watershed Management contracts.



5. Audit of COVID-19 Vaccination Incentive Gift Card Program (IA-2023-150-FN): Identified lessons learned to strengthen controls and accountability for future incentive programs.



17 Follow-Up Reviews

Assessed the implementation of corrective actions from prior audits, ensuring continuous improvement.



Knighton Award for Excellence in Audit Reporting

Received from the Association of Local Government Auditors (ALGA) for the audit of the County's Recycling Program.

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INTRODUCTION

The Office of Independent Internal Audit (OIIA) was established in accordance with House Bill 599 (2015 Ga. Laws 3826), enacted by the Georgia General Assembly, and signed into law on May 12, 2015¹. 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.



¹ 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 the identification of any causes of inefficiencies or uneconomical practices.
4. Management has established adequate operating and administrative procedures and practices, systems of accounting, internal control systems, and internal management controls.
5. 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.
- Follows up on audit recommendations to monitor the status of corrective actions.

Audit Oversight Committee

An Audit Oversight Committee (AOC) was established per House Bill 599 (2015 Ga. Laws 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, 2024:**

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AOC member roster as of December 31, 2024

| Members | Appointing Authority | Term | Start Date * | End Date |
|--|---|-------------|---------------------|----------------------|
| Gloria Gray Chairperson | Board of Commissioners, DeKalb County | 5 Years | July 26, 2022 | December 31, 2026 |
| Adrienne McMillon, Vice Chairperson | Chairman of the DeKalb Delegation to the State Senate | 5 Years | July 26, 2023 | December 31, 2027 |
| Tanja Christine Boyd- Witherspoon Pro-Temp Chairperson | Chairman of the DeKalb Delegation to the State Senate | 5 Years | August 20, 2021 | December 31, 2025 |
| Lisa Earls^ | Chief Executive Officer, DeKalb County | 5 Years | August 1, 2019 | December 31, 2023 |
| Harold Smith^ | Board of Commissioners, DeKalb County | 5 Years | March 28, 2020 | December 31, 2024 |

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

^ The term has ended, but the member will serve on the committee until a replacement is appointed.

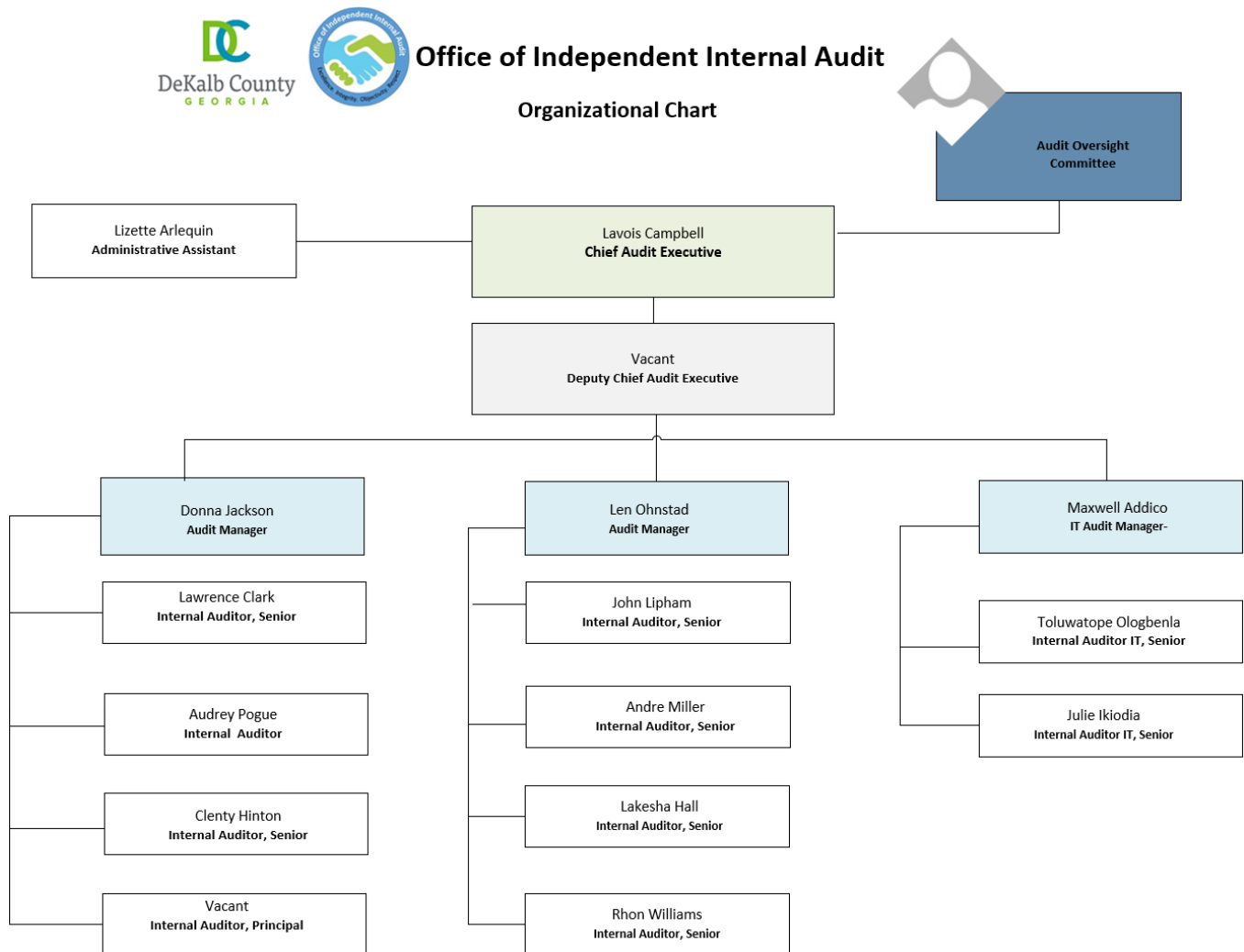
At the December 2024 AOC meeting, Ms. Tanja Christine Boyd-Witherspoon was elected as the new Chairperson, and Ms. Adrienne McMillon was the Vice Chairperson. Their roles began on January 1st, 2025.

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



During 2024, the OIIA welcomed two new members to our team: Ms. Donna Jackson, CIA, Audit Manager, and Andre Miller, Internal Audit Senior.

STAFF TRAINING AND CERTIFICATION

Our internal auditors must possess the knowledge, technical skills, and other competencies to perform their responsibilities. Accordingly, we have a mandatory continuing professional development program. The entire audit staff receives a minimal number of approved Continuing Professional Education (CPE) training hours.

Professional Development

Auditors in the Office of Independent Internal Audit (OIIA) meet Government Auditing Standards by completing 80 continuing professional education (CPE) hours every two years, including 24 related to government auditing, and maintain credentials through required CPEs. The team brings public and private sector expertise, including auditing, accounting, fraud investigations, information technology, and program evaluation, with many holding professional certifications and advanced degrees. Internal Procedure 5.03 supports continuous development to ensure staff remain skilled and effective.

Professional Certifications

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



| Professional Certifications | Count |
|---|-------|
| CIA , Certified Internal Auditor | 5 |
| CFE , Certified Fraud Examiner | 3 |
| CPA , Certified Public Accountant | 3 |
| CISA , Certified Information Systems Auditor | 6 |
| CISM , Certified Information Security Manager | 1 |
| CPA , Chartered Professional Accountant | 1 |
| CGAP , Certified Government Audit Professional | 1 |
| CCA , Certified Construction Auditor | 1 |
| CICA , Certified Internal Control Auditor | 1 |
| COSO , Internal Control Certificate | 2 |
| COSO , Enterprise Risk Management Certificate | 1 |
| PECB , Certified ISO/IEC 27001 Lead Auditor | 1 |
| CCAK , Certificate of Cloud Auditing Knowledge | 1 |
| PMP , Project Management Professional | 2 |

2024 AUDIT ACTIVITIES

The OIIA issued **five** audit reports with **thirty-three findings** and recommendations. The information in this section of the report was extracted from reports issued by the OIIA during 2024 and only discloses essential information.

1. Audit of County Recycling Processes **Report No. IA-2023-181**

The winner of the prestigious Association of Local Government Auditors (ALGA) Exemplary Knighton Award for best audit report by a large audit shop across Canada and the United States!!! A historic first for a county internal audit shop from Georgia!!!

Judges from peer organizations commented:



*“The audit thoroughly assessed the DeKalb County Sanitation Division’s recycling processes to evaluate internal controls and resident engagement. The audit team employed a thorough approach, integrating site visits, a county-wide survey, and in-depth financial reviews to uncover critical insights, delivering valuable findings for county operations and its citizens. The report proficiently highlighted strengths in existing procedures while identifying **key weaknesses, such as a 38% contamination rate and \$394,738 in potential savings.** Its layout was precise and accessible, earning praise for findings*

that emerged convincingly from robust data and analysis. The audit provided practical, targeted recommendations—like economic feasibility studies and enhanced education efforts—each directly tied to the evidence. Above all, its scope and execution addressed a pivotal challenge, posed to improve both cost efficiency and recycling outcomes throughout the county.”

Why We Performed the Audit

In accordance with the Office of Independent Internal Audit (OIIA) annual audit plan, we conducted a performance audit of DeKalb County’s Sanitation – Recycling Process. The objective of this audit was to determine if internal controls over the county’s recycling program are adequately designed and operated as intended, as well as to identify opportunities to increase awareness and participation by county residents.

How We Performed the Audit

Our audit focused on sanitation and recycling processes and procedures from January 1, 2021, to July 31, 2024.

- Site observations of sanitation and vendor facilities.
- Interviewed relevant Vendor and County personnel.
- Conducted a County-wide survey of over 11,000 DeKalb County residents.



What We Found

Our audit noted that the County has procedures for managing its recycling program. However, our audit also identified opportunities for improvement in current practices that could pose financial risks to the County if not addressed.

[Click to View Full Report](#)

Audit Findings

1. The terms of the recycling vendor contract that may have provided **potential revenue and cost savings of approximately \$394,738** were not utilized.
2. The vendor contract was not finalized on time, resulting in **extra financial costs of \$168,760.80 to the county**.
3. Improvement needed in controls for effective review and verification of vendor invoices.
4. Vendor's materials composition audit revealed a 38% contamination rate in recycling material collected by the county from residential and commercial customers. The national average is 16%.
5. Responses from sanitation staff and residential customers indicated commingling of recycling and yard and or regular waste by both sanitation workers and residents, indicating a need for enhanced commingling prevention and detection controls.
6. Opportunities exist to further strengthen county residents' awareness of recycling requirements and best practices.

What We Recommended

We offered the following recommendations to management:

- Conduct an economic feasibility study to determine the net cost/benefit of delivering already separated commercial cardboard to the vendor.
- Collaborate with Purchasing and Contracting to ensure the timely formation of future contracts.
- Implement oversight of the quarterly composition audits performed by the Vendor.
- Implement additional controls to prevent and detect the comingling of recycling by both residents and sanitation crew workers.
- Further strengthen education, awareness, and incentives for residents to enhance resident engagement and compliance with the county's recycling program requirements.

How Management Responded

The management of the Sanitation Division, Public Works, agreed with the findings of this report and committed to continue to implement the required processes to address them. **Management anticipates completing the implementation of action plans by December 31, 2024.** OIIA will follow up to verify the implementation status.

2. Cybersecurity Governance Audit **Report No. IA-2022-120-IT**

Why We Performed the Audit

As part of the Office of Independent Internal Audit's (OIIA) annual plan, a Cybersecurity Governance Audit was conducted to assess DeKalb County's cybersecurity framework, policies, and controls. The County relies heavily on digital systems to manage operations and sensitive data, making cybersecurity a critical concern. With rising cyber threats, effective safeguards are essential to protect against data breaches, operational disruptions, and financial losses. A 2023 ISACA survey reported that 38% of organizations experienced more cyberattacks compared to the previous year, highlighting the growing risk landscape.

What We Found

The audit identified ten (10) opportunities to improve the County's cybersecurity governance. website access and accuracy for code compliance administration needs improvement. In accordance with O.C.G.A 50-18-72(25)(A), the details of the finding and recommendations were redacted to protect information, "Which if made public could compromise security against sabotage, criminal or terroristic acts."

[Click to View Full Report](#)

How Management Responded

Department of Innovation and Technology (DoIT) agreed with all the findings of this report and has committed to continue to implement the required systems and processes to address them. **Management anticipates implementing action plans by the first quarter of 2025.** OIIA will follow up to verify the status.

3. County Debt and Investment Process Audit - Report No. IA-2022-082-FN



Why We Conducted This Audit

We conducted a performance audit of the county's Debt Management processes. The objective of this audit was to determine whether internal controls over these processes exist and are adequately designed and operating as intended.

[Click to View Full Report](#)

What We Found

1. The County's capital planning procedures should be strengthened to be consistent with the Government Finance Officers Association's Best Practices for Capital Planning. **No comprehensive county-wide multi-year capital plan was established.**
2. **Duplicate record of loan obligations led to a \$6.5 million overstatement of liabilities** in the 2022 Annual Comprehensive Financial Report (ACFR).
3. Gaps in the County's documented Continuing Disclosure Policy and Procedures need to be addressed.
4. The county's Debt Management Policy should be strengthened to include additional guidelines for entering debt other than bonds.

What We Recommended

We recommended that the Office of Management & Budget and the Finance Department collaborate with other relevant stakeholders to strengthen current policies and procedures and work with user departments to address the internal control deficiencies and process improvements identified in this report.

- Create a comprehensive county-wide multi-year capital plan to manage long-term debt effectively.
- Establish procedures to help ensure that financed equipment purchases are recorded and appropriately disclosed under GASB Statement No. 87.
- Strengthen existing written policies and procedures regarding continuing disclosures to address gaps identified during the audit.
- Require that user departments collaborate with the Treasury division to identify potential debt funding sources for capital projects before making commitments.

How Management Responded

Management has agreed with the report's findings and has plans to address the findings in 2025.

4. Renee Group, Inc. Contract Performance Audit – Report No. IA-2023-128-DWM



Why We Conducted This Audit

We conducted a contract performance audit of The Renee Group, Inc. The primary objective of this audit is to assess the internal controls related to the management of contracts with the Renee Group, Inc. (RGI) used by the Department of Watershed Management.

[Click to View Full Report](#)

What We Found

Below is a summary of our audit findings:

1. Justification for some work orders was not documented.
2. Variances between initial work order estimates and actual work completed, due to undocumented field assessment amendments.
3. Inconsistencies between vendor invoices/payment application line-item descriptions and contractual item descriptions.
4. Some inspection reports and before-and-after photos were not available to confirm verification of work execution before payment.
5. There is no evidence that the Department of Watershed Management evaluated RGI's contract performance and certified compliance with contract requirements prior to renewal of contracts.
6. The Purchasing and Contracting Department (P&C) did not have proof of verifiable contractor experience for one of the four contracts reviewed.
7. P&C management does not perform credit and background checks on contractors prior to the award of.

What We Recommended

We recommended that the Department of Watershed Management work with Purchasing and Contracting to address the internal control improvement opportunities identified in this report.

How Management Responded

The Department of Watershed Management agreed with the facts of the audit findings and has provided management action plans and timelines for addressing them.

5. Audit of COVID-19 Vaccination Incentive Gift Card Program - Report No. IA-2023-150-FN

Why We Conducted This Audit

We conducted a performance audit of DeKalb County's vaccination incentive gift card program. The objective of this audit was to determine if internal controls over the County's incentive gift card program were adequately designed and operated as intended.



Background

In July 2021, the U.S. Department of the Treasury approved using the State and Local Fiscal Recovery Fund (SLFRF) for individual vaccine incentives to respond to the public health emergency of the Coronavirus (COVID-19) pandemic. From July 2021 through December 2023, the **County used the grant funds received to purchase approximately 44,435 gift cards at a total cost of \$4,458,684** (excluding processing and activation fees for cards purchased on County

purchasing cards). The cards were to be distributed to eligible recipients to encourage individuals to receive the lifesaving COVID-19 vaccination and/or for other non-vaccination events authorized by the federal grant.

What We Found

The COVID-19 pandemic created an unprecedented public health emergency, requiring the County to respond expeditiously. However, federal regulations require that when exercising emergency-related flexibilities, the County must prioritize standard best practices to prudently balance the need for expediency with adequate internal controls to mitigate the risk of fraud, waste, and abuse. Our audit determined that while the County had undocumented procedures for managing the incentive gift card program, we identified internal control deficiencies as follows:



Source: DeKalb County COVID-19 vaccine gift card incentive event held at the Gallery at South DeKalb on Aug. 14, 2021. Obtained from DeKalb County Board of Health posted on <https://www.fox5atlanta.com/news/large-crowd-turns-out-for-dekalb-county-vaccination-event>

[Click to View Full Report](#)

Audit Findings

1. **Lack of documented evidence to support the distribution or otherwise account for approximately 1,953 gift cards with an estimated value of \$192,377.**
2. Incentive gift card purchases were made without adherence to the current purchasing policy. the BOC was not requested to ratify the vendor contract for gift cards valued at over \$100,000.
3. Inadequate supporting documentation and controls to protect gift card inventory and the distribution of cards at COVID-19 vaccination events.
4. Improvements were needed in safeguarding gift cards.
5. segregation of duties needed to be strengthened in the gift card program management.
6. The county needs a written policy for gift card management.

What We Recommended

We recommended that the Finance Department management:

- Locate any further signature logs and work with the vendor to determine the specific card numbers that were not accounted for. If possible, recover funds IF it is determined that eligible recipients did not receive them.
- Obtain BOC ratification of multiple gift card purchases from a single vendor totaling over \$100,000.
- Segregate key functions within the incentive gift card management process.
- Establish and document Countywide gift card management policies and procedures to address the report's findings and help ensure the County is better prepared for future emergency events or other gift card procurement and distribution programs.

Management Response

Management agreed with all the findings. However, they also provided alternate unverified explanations, such as vaccination records, to imply that cards were likely given to all vaccinated. **Management anticipates implementing action plans between June 30 and December 31, 2025.** OIIA will follow up to verify the status.

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. In addition, the OIIA's internal assessment procedures confirmed that each member of the staff had met the continuing education requirements as outlined by government auditing standards.

In accordance with Generally Accepted Government Auditing Standards (GAGAS), an **independent peer review of OIIA's quality control system was completed in 2022** by the Association of Local Government Auditors (ALGA). **The OIIA received the highest assessment rating possible**, a pass, with no exceptions or comments, which the external reviewer commented was very rare for a first review.



Certificate of Compliance issued by the Association of Local Government Auditors



NON-AUDIT ACTIVITIES

Coordination with External Auditors: 2023 Annual Comprehensive Financial Report

During 2024, the OIIA coordinated and monitored the external auditing services performed by Mauldin and Jenkins, LLC (M&J) under their contract. M&J provided an independent audit of the DeKalb County, Georgia, financial statements and DeKalb County, Georgia, Single Audit Reports for the year ended December 31, 2023. The OIIA verified that the County complied with submission deadlines.

BOC Requested Contract Reviews



During 2024 the OIIA performed **39 non-audit pre-award contract reviews** at the request of the DeKalb County Board of Commissioners (BOC).

The contract reviews involved, 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 **\$304,380,131**. The OIIA reviews identified contract value reductions of approximately:

\$5,987,866 or 2%!

The Board of Commissioners approved the reduced contract values.

INTERESTING FACTS

The 2024 contract value reduction of **\$5,987,866** was more than twice the 2024 operating budget of the OIIA.

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AUDIT FOLLOW-UP ACTIVITIES

Audit Follow-ups Performed in 2024

As required by DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A (I), the OIIA conducts a review of the status of corrective actions taken by DeKalb County management in response to the recommendations made by the OIIA. In 2024, the OIIA followed up on the status of management action plans for **seventeen (17)** previously issued audit reports with a total of **seventy (70)** findings and recommendations.

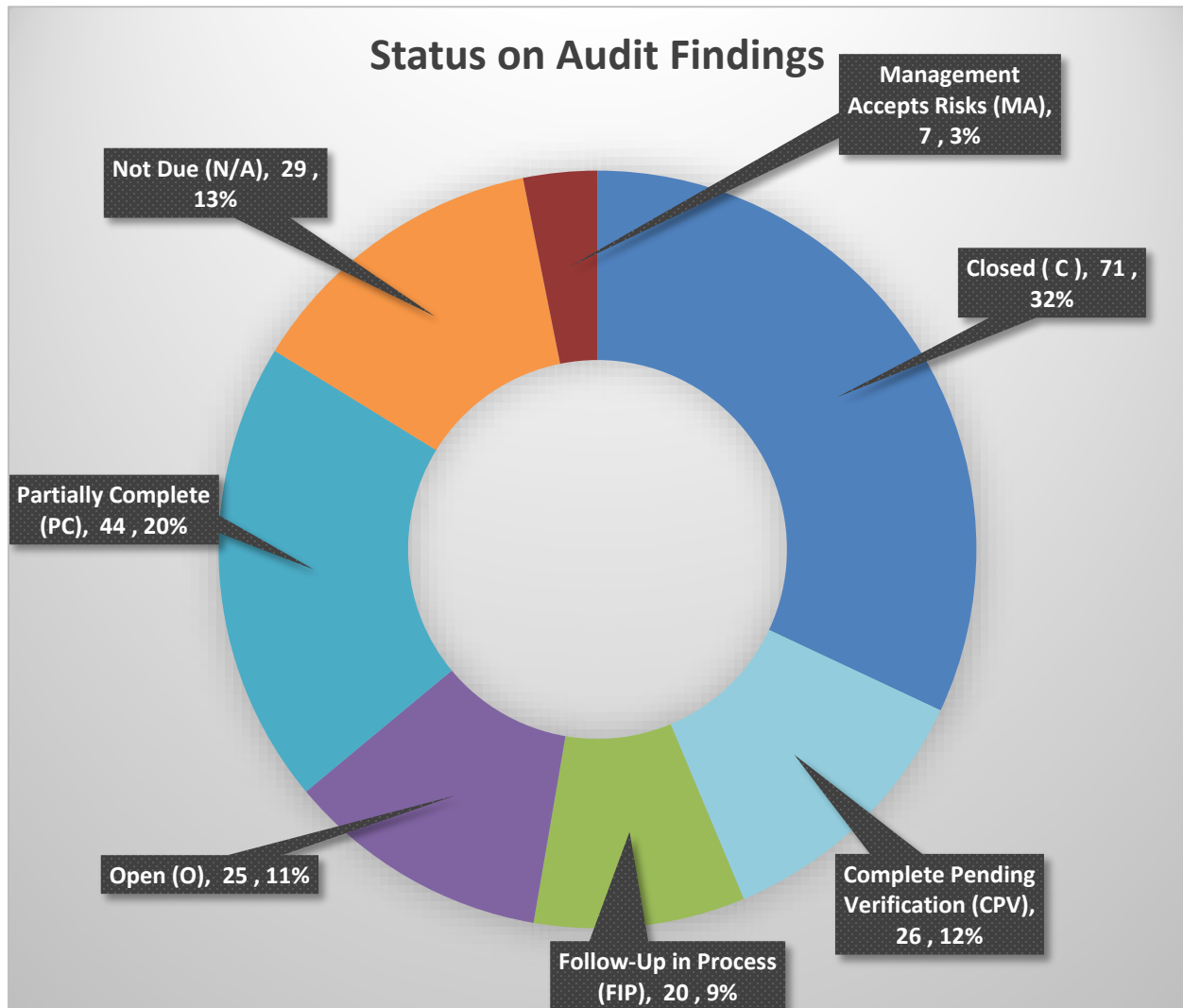
| # | 2024 Audit Follow-Up | Date Issued | # of findings | MA | PC | C | CPV | O |
|----|---|-------------|---------------|----|----|---|-----|---|
| 1 | 2nd Follow-up on Cash Disbursement Audit (Accounts Payable) - 2019-11-FN | 2/13/2024 | 9 | | | | | 9 |
| 2 | 2nd Follow-up Purchasing Policy Audit - 2017-008-PC | 2/12/2024 | 1 | | | | | 1 |
| 3 | Follow Up on Status of Management Action Plans - OIIA Alcohol Privilege License Audit - 2019-013-PS | 1/18/2024 | 2 | | 1 | | | 1 |
| 4 | Follow-up to the status of action plans - 2022 Oracle ITGC Audit - IA-2020-005-IT | 4/11/2024 | 10 | | 2 | 6 | | 2 |
| 5 | 2nd Follow-up to the status of action plans - 2022 Hansen ITGC Audit - IA-2021-015-IT | 8/22/2024 | 9 | | 4 | 3 | | 2 |
| 6 | Follow-up on Termination and Transfer Audit - IA-2021-007-IT | 6/7/2024 | 5 | | 5 | | | |
| 7 | 2nd Follow-up Audit of Employee File Mgt Process - 2018-006-HRMS | 4/10/2024 | 1 | | 1 | | | |
| 8 | 2nd Follow-up O/C Payroll Off Cycle - 2018-011-FN | 5/20/2024 | 2 | | 2 | | | |
| 9 | 2nd Follow-up to Audit Safety-Sensitive Employee Compliance - 2017-009-HRMS | 3/18/2024 | 1 | | | 1 | | |
| 10 | 2nd Follow-up Fleet Mgt Div Vehicle Fuel Admin - 2019-007-PW | 5/15/2024 | 3 | | 1 | 2 | | |
| 12 | 2nd Follow-up Audit of Personal Identifiable Information Management - 2019-009-IT | 6/18/2024 | 2 | | 2 | | | |
| 13 | 3rd Follow-up Data Center Physical Security Audit - 2018-007-IT | 6/18/2024 | 2 | 2 | | | | |
| 14 | Follow-up Purchasing Card Governance audit - IA-2020-003-FN | 8/15/2024 | 6 | | 1 | 2 | 2 | 1 |
| 15 | Follow-up on Termination and Transfer Audit - Juvenile Court - IA-2022-076-IT | 4/5/2024 | 1 | | | 1 | | |
| 16 | 2nd Follow-up on Local Small Business Enterprise - LSBE Program - 2017-20-PC | 6/14/2024 | 9 | | 8 | | 1 | |
| 17 | 2nd Code Compliance Administration Audit - Report | 10/8/2024 | 7 | | 5 | | | 2 |

O = Open, work may be in progress, but no management action has been implemented
PC = Partially Complete actions taken
MA = Management Assumed Risk
CPV = Complete Pending Verification by OIIA

C = Closed/Completed
FIP= Follow-up in Process
FND= Follow-up Not Due/Started

Follow-ups Performed Between December 2017 and April 30, 2025

A total of **40** audit reports with **222 findings** have been issued from December 2017 to April 30, 2025. The following chart summarizes the status of audit findings as of April 30, 2025.



A detailed listing of OIIA's Audit Report Findings and the status of corrective actions is outlined in [Appendix I](#).

APPENDIX

APPENDIX I – Status of Management Corrective Actions to Address Findings OIIA Audits Issued Between December 2017 and April 30, 2025

Status Legend

| | |
|---|--|
| O = Open, work may be in progress, but no management action has been implemented. PC = Partially Complete actions taken MA = Management Assumed Risk CPV = Complete Pending Verification by OIIA | C = Closed/Completed FIP = Follow-up in Process FND = Follow-up Not Due/Started |
|---|--|

Table 1: Summary of Status of Corrective Actions Per Department

| | Closed (C) | Complete Pending Verification (CPV) | Follow-Up in Process (FIP) | Open (O) | Partially Complete (PC) | FND (N/A) | Management Accepts Risks (MA) |
|---|--------------|-------------------------------------|----------------------------|----------|-------------------------|-----------|-------------------------------|
| ■ Facilities Management | 2 | - | - | - | - | - | - |
| ■ Finance | 3 | 6 | 10 | 10 | 5 | 10 | - |
| ■ Human Resources | 7 | - | - | - | 1 | - | - |
| ■ Public Works | 3 | - | - | - | 1 | - | 3 |
| ■ Purchasing & Contracting | 7 | 1 | - | 8 | 11 | - | - |
| ■ Recreation, Parks, and Cultural Affairs | 5 | 1 | - | - | - | - | - |
| ■ Sanitation | - | 5 | - | - | - | - | - |
| ■ Watershed Management | 14 | 3 | - | - | 6 | 7 | 2 |
| ■ Work Source Dekalb | 2 | - | - | - | - | - | - |
| ■ Innovation & Technology | 14 | 10 | 10 | 2 | 9 | 12 | 2 |
| ■ Public Safety | 5 | - | - | - | 1 | - | - |
| ■ Code Enforcement | - | - | - | 2 | 5 | - | - |
| ■ Planning and Sus. | 3 | - | - | 3 | 5 | - | - |
| ■ Enterprise COO | - | - | - | - | - | - | - |

Table 2: Detail Listing of 222 OIA Audit Findings Issued grouped by Departments during the period: 2017 to April 30, 2025

| Audit Report No. | Audit Report Title | Issue | Entity | Final Audit Report Issued | # follow-ups | Status |
|-------------------------|---------------------------------------|--|------------------|---------------------------|--------------|-----------|
| CODE ENFORCEMENT | | | | | | |
| 2019-010-CE | Code Enforcement Administration Audit | Finding 1: Standard Operating Procedures and Administrative Procedures Have Not Been Updated. | Code Enforcement | 3/11/2022 | 2 | PC |
| 2019-010-CE | Code Enforcement Administration Audit | Finding 2: Performance Measures for Complaint Case Activities Need to Be Established and Implemented. | Code Enforcement | 3/11/2022 | 2 | PC |

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| Audit Report No. | Audit Report Title | Issue | Entity | Final Audit Report Issued | # follow-ups | Status |
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| 2019-010-CE | Code Enforcement Administration Audit | Finding 3: Priority Levels Assigned to Cases Did Not Align with Standard Operating Procedures. | Code Enforcement | 3/11/2022 | 2 | O |
| 2019-010-CE | Code Enforcement Administration Audit | Finding 4: Inspections Were Not Performed Within the Required Timelines. | Code Enforcement | 3/11/2022 | 2 | O |
| 2019-010-CE | Code Enforcement Administration Audit | Finding 5: Documentation to Support Field Investigations Was Missing from The Hansen Application Files. | Code Enforcement | 3/11/2022 | 2 | PC |
| 2019-010-CE | Code Enforcement Administration Audit | Finding 6: Systems and processes for sharing case data between the Courts and Code Compliance Administration Need Improvement. | Code Enforcement | 3/14/2022 | 2 | PC |
| 2019-010-CE | Code Enforcement Administration Audit | Finding 7: Website Access and Accuracy for Code Compliance Administration Needs Improvement | Code Enforcement | 3/14/2022 | 2 | PC |
| FACILITIES MANAGEMENT | | | | | | |
| 2017-018-FM | Audit of Animal Shelter Post Contract Completion | Finding 1 – Notice to proceed letter not prepared | Facilities Management | 6/25/2018 | 1 | C |
| 2017-018-FM | Audit of Animal Shelter Post Contract Completion | Finding 2 – Final inspection report not available in file | Facilities Management | 6/25/2018 | 1 | C |
| FINANCE | | | | | | |
| 2017-013-UCO | Audit of Finance - Utility Customer Operations, Temporary Personnel Services Contracts | Finding 1 - Low Retention Rate Among Temporary Hires | Finance | 10/19/2018 | 1 | CPV |
| 2017-013-UCO | Audit of Finance - Utility Customer Operations, Temporary Personnel Services Contracts | Finding 2 - Vendor Not Compliant with Requirement 17 | Finance | 10/19/2018 | 1 | CPV |
| 2017-013-UCO | Audit of Finance - Utility Customer Operations, | Finding 3 - Vendor Not Compliant with Requirements 18 & 19 | Finance | 10/19/2018 | 1 | CPV |

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| | Temporary Personnel Services Contracts | | | | | |
| 2018-011-FN | Finance Dept. Off-Cycle Payroll Online Manual Checks | Finding 1 - Payroll Policy Manual (PPM) Needs Improvement | Finance | 1/28/2021 | 2 | PC |
| 2018-011-FN | Finance Dept. Off-Cycle Payroll Online Manual Checks | Finding 2 - OCP Transactions Not Compliant with PPM | Finance | 1/28/2021 | 2 | PC |
| 2019-011-FIN | Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes | Finding 1- Data and Information in Reports Provided Could Not Be Validated | Finance | 6/23/2021 | 2 | O |
| 2019-011-FIN | Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes | Finding 2- Missing Monitoring Controls | Finance | 6/23/2021 | 2 | O |
| 2019-011-FIN | Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes | Finding 3- Supplier Master File Management and Maintenance Needs Improvements | Finance | 6/23/2021 | 2 | O |
| 2019-011-FIN | Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes | Finding 4 - Non-compliance With County's Conflict Of Interest Ordinance | Finance | 6/23/2021 | 2 | O |
| 2019-011-FIN | Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes | Finding 5 - Some Invoice Payment Processing Procedures Not Centrally Located | Finance | 6/23/2021 | 2 | O |
| 2019-011-FIN | Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes | Finding 6 - Invoices On Hold (IOH) Are Not Resolved Timely | Finance | 6/23/2021 | 2 | O |

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| 2019-011-FIN | Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes | Finding 7 - Invoices Processed Prior To An Approved Purchase Order | Finance | 6/23/2021 | 2 | O |
| 2019-011-FIN | Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes | Finding 8 - UDs Not Always Compliant With Standard Operating Procedures | Finance | 6/23/2021 | 2 | O |
| 2019-011-FIN | Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes | Finding 9 - Access Controls For AP Module Need Improvement | Finance | 6/23/2021 | 2 | O |
| IA-2020-003-FN | Purchasing Card Audit | Finding 1: P-Card Policies and Procedures Need to be Strengthened | Finance | 6/30/2023 | 1 | O |
| IA-2020-003-FN | Purchasing Card Audit | Finding 2: P-Card Purchases Were Not in Compliance with County P-Card Policies | Finance | 6/30/2023 | 1 | C |
| IA-2020-003-FN | Purchasing Card Audit | Finding 3: Monthly P-Card Reconciliation Practices Were Not in Compliance with County P-Card Policies and Procedures | Finance | 6/30/2023 | 1 | CPV |
| IA-2020-003-FN | Purchasing Card Audit | Finding 4: P-Card Administration Documents are not Adequately Stored and backed up. | Finance | 6/30/2023 | 1 | C |
| IA-2020-003-FN | Purchasing Card Audit | Finding 5: The P-Card Administrator Can Obtain an Unauthorized P-Card Without Anyone's Knowledge. | Finance | 6/30/2023 | 1 | PC |
| IA-2020-003-FN | Purchasing Card Audit | Finding 6: P-Cards for Some Terminated Cardholders Not Canceled in a Timely Manner | Finance | 6/30/2023 | 1 | CPV |
| IA-2021-018-FN | AUDIT OF THE DEKALB COUNTY PAYROLL PROCESSES | Finding 1: FLSA Exempt Employees Inappropriately Received Overtime (OT) Payments. | Finance | 6/22/2023 | 1 | PC |
| IA-2021-018-FN | AUDIT OF THE DEKALB COUNTY | Finding 2: Terminated Employees Owe Retention Incentive Bonuses. | Finance | 6/22/2023 | 1 | CPV |

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| | PAYROLL PROCESSES | | | | | |
| IA-2021-018-FN | AUDIT OF THE DEKALB COUNTY PAYROLL PROCESSES | Finding 3: COVID Incentive Pay Was Incorrectly Calculated. | Finance | 6/22/2023 | 1 | C |
| IA-2021-018-FN | AUDIT OF THE DEKALB COUNTY PAYROLL PROCESSES | Finding 4: User Departments Not Always Compliant with Standard Operating Procedures. | Finance | 6/22/2023 | 1 | PC |
| IA-2022-080-FN | Audit of Revenue Collections and Deposits Processes | Finding 1: Current Written Policies and Procedures Need to Be Strengthened. | Finance | 8/25/2023 | 1 | FIP |
| IA-2022-080-FN | Audit of Revenue Collections and Deposits Processes | Finding 2: Segregation of Conflicting Duties in the Revenue Collection and Deposit Processes Need to Be Strengthened. | Finance | 8/25/2023 | 1 | FIP |
| IA-2022-080-FN | Audit of Revenue Collections and Deposits Processes | Finding 3: The Safeguarding of Revenue Needs to Be Strengthened. | Finance | 8/25/2023 | 1 | FIP |
| IA-2022-080-FN | Audit of Revenue Collections and Deposits Processes | Finding 4: Controls for Change of Custody of Revenue Need to Be Strengthened. | Finance | 8/25/2023 | 1 | FIP |
| IA-2022-081-FN | Audit of Wire Transfer Processes | Finding 1: Unauthorized User Department (UD) Employees “Initiated” and “Approved” Manual Wire Transfers Payments. | Finance | 8/23/2023 | 1 | FIP |
| IA-2022-081-FN | Audit of Wire Transfer Processes | Finding 2: Some Manual Wire Transfer Payments, Requested by UD’s, Were Not Supported with Documented Evidence of Authorization. | Finance | 8/23/2023 | 1 | FIP |
| IA-2022-081-FN | Audit of Wire Transfer Processes | 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 | 8/23/2023 | 1 | FIP |

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| IA-2022-081-FN | Audit of Wire Transfer Processes | Finding 4: No Evidence Senior Management Authorized the Opening of Some County Bank Accounts Used to Make Wire Transfer Payments. | Finance | 8/23/2023 | 1 | FIP |
| IA-2022-081-FN | Audit of Wire Transfer Processes | Finding 5: Treasury Management Monitoring Controls Were Not in Place for Wire Transfer Activities. | Finance | 8/23/2023 | 1 | FIP |
| IA-2022-081-FN | Audit of Wire Transfer Processes | Finding 6: Operating Policies and Procedures Are Not Current or Complete and Need to be Updated. | Finance | 8/23/2023 | 1 | FIP |
| IA-2022-082-FN | County Debt and Investments Process Audit | Finding 1: Assessment of County Capital Planning: Alignment with GFOA Standards Could be Improved. | Finance | 12/16/2024 | 0 | FND |
| IA-2022-082-FN | County Debt and Investments Process Audit | Finding 2: Duplicate Recordings of Loan Obligations Resulted in a \$6.5 Million Overstatement of Liabilities in the 2022 Annual Comprehensive Financial Report (ACFR). | Finance | 12/16/2024 | 0 | FND |
| IA-2022-082-FN | County Debt and Investments Process Audit | Finding 3: Identified Gaps in the County's Documented Continuing Disclosure Policy and Procedures. | Finance | 12/16/2024 | 0 | FND |
| IA-2022-082-FN | County Debt and Investments Process Audit | Finding 4: The County's Debt Management Policy Should be Strengthened to Include Additional Guidelines for Entering Debt Other Than Bonds. | Finance | 12/16/2024 | 0 | FND |
| IA-2023-150-FN | Audit of DeKalb County COVID-19 Vaccination Incentive Gift Card Program | Finding 1: Lack of Documented Evidence to Support the Distribution of Gift Cards to Eligible Recipients in Some Cases. | Finance | 12/20/2024 | 0 | FND |
| IA-2023-150-FN | Audit of DeKalb County COVID-19 Vaccination Incentive Gift Card Program | Finding 2: Incentive Gift Card Purchases Were Made Without Adherence to Current Purchasing Policy. | Finance | 12/20/2024 | 0 | FND |
| IA-2023-150-FN | Audit of DeKalb County COVID-19 Vaccination Incentive Gift Card Program | Finding 3: Inadequate Written Documentation and Controls Over Gift Card Inventory and Distribution of Cards at COVID-19 Vaccination Events. | Finance | 12/20/2024 | 0 | FND |

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| IA-2023-150-FN | Audit of DeKalb County COVID-19 Vaccination Incentive Gift Card Program | Finding 4: Improvements Were Needed in Safeguarding Monetary Gift Cards. | Finance | 12/20/2024 | 0 | FND |
| IA-2023-150-FN | Audit of DeKalb County COVID-19 Vaccination Incentive Gift Card Program | Finding 5: Segregation of Duties Needed to be Strengthened in the Gift Card Program Management. | Finance | 12/20/2024 | 0 | FND |
| IA-2023-150-FN | Audit of DeKalb County COVID-19 Vaccination Incentive Gift Card Program | Finding 6: The County Needs a Written Policy for Gift Card Management. | Finance | 12/20/2024 | 0 | FND |
| HUMAN RESOURCES & MERIT SYSTEM | | | | | | |
| 2017-009-HRMS | Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit | Finding 1 - Positions Were Not Classified Consistently with the Criteria Provided | Human Resources & Merit System | 10/8/2020 | 1 | C |
| 2017-009-HRMS | Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit | Finding 2 - Annual Drug and Alcohol Testing Documentation Was Not Maintained | Human Resources & Merit System | 10/8/2020 | 1 | C |
| 2017-009-HRMS | Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit | Finding 3 - Drug and Alcohol Testing Was Not Completed for Some Safety-Sensitive Employees | Human Resources & Merit System | 10/8/2020 | 1 | C |
| 2017-009-HRMS | Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit | Finding 4 - Key Requirements Were Not Completed for Safety-Sensitive Employees Who Tested Positive for Drugs or Alcohol | Human Resources & Merit System | 10/8/2020 | 1 | C |
| 2017-009-HRMS | Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit | Finding 5 - Medical Certifications Were Not Renewed Timely | Human Resources & Merit System | 10/8/2020 | 2 | C |
| 2017-009-HRMS | Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit | Finding 6 - Applicants Who Did Not Pass the Pre-employment Drug and Alcohol Testing were Hired for Safety-Sensitive Positions | Human Resources & Merit System | 10/8/2020 | 1 | C |
| 2018-006-HRMS | Human Resources & Merit System (HRMS) Dept. Audit of | Finding 1 - Employee file management and maintenance procedures need improvement | Human Resources & Merit System | 9/24/2020 | 1 | C |

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| | Employee File Management Process | | | | | |
| 2018-006-HRMS | Human Resources & Merit System (HRMS) Dept. Audit of Employee File Management Process | Finding 2 - Employee File and Maintenance Training not Performed | Human Resources & Merit System | 9/24/2020 | 2 | PC |
| INNOVATION AND TECHNOLOGY | | | | | | |
| IA-2022-120-IT | Audit of Cybersecurity Governance | Finding 1 - Confidential | Innovation & Technology | 7/5/2024 | 0 | FIP |
| IA-2022-120-IT | Audit of Cybersecurity Governance | Finding 10 - Confidential | Innovation & Technology | 7/5/2024 | 0 | FIP |
| IA-2022-120-IT | Audit of Cybersecurity Governance | Finding 2 - Confidential | Innovation & Technology | 7/5/2024 | 0 | FIP |
| IA-2022-120-IT | Audit of Cybersecurity Governance | Finding 3 - Confidential | Innovation & Technology | 7/5/2024 | 0 | FIP |
| IA-2022-120-IT | Audit of Cybersecurity Governance | Finding 4 - Confidential | Innovation & Technology | 7/5/2024 | 0 | FIP |
| IA-2022-120-IT | Audit of Cybersecurity Governance | Finding 5 - Confidential | Innovation & Technology | 7/5/2024 | 0 | FIP |
| IA-2022-120-IT | Audit of Cybersecurity Governance | Finding 6 - Confidential | Innovation & Technology | 7/5/2024 | 0 | FIP |
| IA-2022-120-IT | Audit of Cybersecurity Governance | Finding 7 - Confidential | Innovation & Technology | 7/5/2024 | 0 | FIP |
| IA-2022-120-IT | Audit of Cybersecurity Governance | Finding 8 - Confidential | Innovation & Technology | 7/5/2024 | 0 | FIP |
| IA-2022-120-IT | Audit of Cybersecurity Governance | Finding 9 - Confidential | Innovation & Technology | 7/5/2024 | 0 | FIP |
| 2018-007-IT | Audit of Data Center Physical Security | Finding 1 - Confidential | Innovation & Technology | 8/13/2019 | 3 | MA |
| 2018-007-IT | Audit of Data Center Physical Security | Finding 10- Confidential | Innovation & Technology | 8/13/2019 | 1 | CPV |
| 2018-007-IT | Audit of Data Center Physical Security | Finding 11- Confidential | Innovation & Technology | 8/13/2019 | 1 | CPV |

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| 2018-007-IT | Audit of Data Center Physical Security | Finding 12- Confidential | Innovation & Technology | 8/13/2019 | 1 | CPV |
| 2018-007-IT | Audit of Data Center Physical Security | Finding 13 - Disaster Recovery Plan for Vital Support Systems Within the Data Center Needs Improvement | Innovation & Technology | 8/13/2019 | 2 | C |
| 2018-007-IT | Audit of Data Center Physical Security | Finding 14- Confidential | Innovation & Technology | 8/13/2019 | 1 | CPV |
| 2018-007-IT | Audit of Data Center Physical Security | Finding 15 - The Data Backup Software Needs an Upgrade | Innovation & Technology | 8/13/2019 | 2 | C |
| 2018-007-IT | Audit of Data Center Physical Security | Finding 16 - Security Awareness Training Needs Improvement | Innovation & Technology | 8/13/2019 | 2 | C |
| 2018-007-IT | Audit of Data Center Physical Security | Finding 17- Confidential | Innovation & Technology | 8/13/2019 | 1 | CPV |
| 2018-007-IT | Audit of Data Center Physical Security | Finding 2- Confidential | Innovation & Technology | 8/13/2019 | 1 | CPV |
| 2018-007-IT | Audit of Data Center Physical Security | Finding 3 - Non-enforcement of Data Center Site Inspection | Innovation & Technology | 8/13/2019 | 2 | C |
| 2018-007-IT | Audit of Data Center Physical Security | Finding 4- Confidential | Innovation & Technology | 8/13/2019 | 1 | CPV |
| 2018-007-IT | Audit of Data Center Physical Security | Finding 5- Confidential | Innovation & Technology | 8/13/2019 | 1 | CPV |
| 2018-007-IT | Audit of Data Center Physical Security | Finding 6- Confidential | Innovation & Technology | 8/13/2019 | 1 | CPV |
| 2018-007-IT | Audit of Data Center Physical Security | Finding 7- Confidential | Innovation & Technology | 8/13/2019 | 3 | MA |
| 2018-007-IT | Audit of Data Center Physical Security | Finding 8- Confidential | Innovation & Technology | 8/13/2019 | 1 | CPV |
| 2018-007-IT | Audit of Data Center Physical Security | Finding 9 - Access Management (badge administration) Needs Improvement | Innovation & Technology | 8/13/2019 | 2 | C |
| 2019-009-IT | Audit of the Management of Personally Identifiable Information | Finding 1 - The County Has Not Designated a Process Owner to Manage PII | Innovation & Technology | 8/24/2021 | 1 | C |
| 2019-009-IT | Audit of the Management of Personally | Finding 2 - Confidential | Innovation & Technology | 8/24/2021 | 2 | PC |

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| | Identifiable Information | | | | | |
| 2019-009-IT | Audit of the Management of Personally Identifiable Information | Finding 3 - Confidential | Innovation & Technology | 8/24/2021 | 2 | PC |
| 2019-009-IT | Audit of the Management of Personally Identifiable Information | Finding 4 - The County Did Not Have an Incident Response Process in Place for PII | Innovation & Technology | 8/24/2021 | 1 | C |
| 2019-009-IT | Audit of the Management of Personally Identifiable Information | Finding 5 - There Were No Guidelines in Place for Managing PII With Third-Party Service Providers | Innovation & Technology | 8/24/2021 | 1 | C |
| IA-2020-005-IT | Oracle Information Technology General Controls Audit | Finding 1: Unauthorized Oracle Application Access by Newly Hired and Transferred Employees | Innovation & Technology | 9/13/2022 | 1 | C |
| IA-2020-005-IT | Oracle Information Technology General Controls Audit | Finding 10: Confidential | Innovation & Technology | 9/13/2022 | 1 | O |
| IA-2020-005-IT | Oracle Information Technology General Controls Audit | Finding 2: Untimely Deactivation of Terminated Employee Access on the Oracle Application | Innovation & Technology | 9/13/2022 | 1 | C |
| IA-2020-005-IT | Oracle Information Technology General Controls Audit | Finding 3: Untimely Deactivation of Former Employees' Access to the Oracle Operating System | Innovation & Technology | 9/13/2022 | 1 | C |
| IA-2020-005-IT | Oracle Information Technology General Controls Audit | Finding 4: Confidential | Innovation & Technology | 9/13/2022 | 1 | O |
| IA-2020-005-IT | Oracle Information Technology General Controls Audit | Finding 5: The Oracle Database User Authentication Procedure Does Not Comply with the DoIT | Innovation & Technology | 9/13/2022 | 1 | C |
| IA-2020-005-IT | Oracle Information Technology General Controls Audit | Finding 6: Oracle Application User Access Review Procedures Need Improvement | Innovation & Technology | 9/13/2022 | 1 | C |

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| IA-2020-005-IT | Oracle Information Technology General Controls Audit | Finding 7: Confidential | Innovation & Technology | 9/13/2022 | 1 | PC |
| IA-2020-005-IT | Oracle Information Technology General Controls Audit | Finding 8: Untimely Review and Deactivation of Dormant Oracle Database User Accounts | Innovation & Technology | 9/13/2022 | 1 | C |
| IA-2020-005-IT | Oracle Information Technology General Controls Audit | Finding 9: Confidential | Innovation & Technology | 9/13/2022 | 1 | PC |
| IA-2021-007-IT | Audit of the termination and transfer of employees process | Finding 1 - County Policies and Procedures Governing the Employee Termination and Transfer Process Need Improvement | Innovation & Technology | 5/30/2023 | 1 | PC |
| IA-2021-007-IT | Audit of the termination and transfer of employees process | Finding 2 - Untimely Deactivation of Application User Accounts After Employees are Terminated or Transferred | Innovation & Technology | 5/30/2023 | 1 | PC |
| IA-2021-007-IT | Audit of the termination and transfer of employees process | Finding 3 - Untimely Deactivation of Network Access for Terminated Employees | Innovation & Technology | 5/30/2023 | 1 | PC |
| IA-2021-007-IT | Audit of the termination and transfer of employees process fin | Finding 4 - Untimely Deactivation of Access from Email Distribution and Security Groups for Transferred Employees | Innovation & Technology | 5/30/2023 | 1 | PC |
| IA-2021-007-IT | Audit of the termination and transfer of employees process fin | Finding 5 - Periodic Reviews of Application User Account Access Were Not Performed | Innovation & Technology | 5/30/2023 | 1 | PC |
| IA-2023-181-PW | Audit of Recycling Processes | Finding 1: Terms of Recycling Vendor Contract That Provide Potential Revenue and Cost Savings Were Not Utilized | Innovation & Technology | 12/2/2024 | 0 | FND |
| IA-2023-181-PW | Audit of Recycling Processes | Finding 2: The Vendor Contract was Not Finalized in a Timely Manner, Resulting in Extra Financial Costs to the County | Innovation & Technology | 12/2/2024 | 0 | FND |
| IA-2023-181-PW | Audit of Recycling Processes | Finding 3: Improvement Needed in Controls for Effective Review and | Innovation & Technology | 12/2/2024 | 0 | FND |

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| | | Verification of Vendor Invoices | | | | |
| IA-2023-181-PW | Audit of Recycling Processes | Finding 4: Vendor's Materials Composition Audit Revealed a 38% Contamination Rate in Recycling Material Collected by County from Residential and Commercial Customers. | Innovation & Technology | 12/2/2024 | 0 | FND |
| IA-2023-181-PW | Audit of Recycling Processes | Finding 5: Responses from Sanitation Staff and Residential Customers Indicate a Need to Enhance Commingling Prevention and Detection Controls. | Innovation & Technology | 12/2/2024 | 0 | FND |
| IA-2023-181-PW | Audit of Recycling Processes | Finding 6: Opportunities Exist to Further Strengthen County Residents' Awareness of Recycling Requirements and Best Practices. | Innovation & Technology | 12/2/2024 | 0 | FND |
| IA-2024-0208-IT | Final Report-Application Change Management Audit | Finding 1: Change Management Policies Need Improvement | Innovation & Technology | 4/3/2025 | 0 | FND |
| IA-2024-0208-IT | Final Report-Application Change Management Audit | Finding 2: Incomplete Documentation for Change Request | Innovation & Technology | 4/3/2025 | 0 | FND |
| IA-2024-0208-IT | Final Report-Application Change Management Audit | Finding 3: Testing, Validation, and Change Management Oversight Need Improvement | Innovation & Technology | 4/3/2025 | 0 | FND |
| IA-2024-0208-IT | Final Report-Application Change Management Audit | Finding 4: Inadequate Risk and Impact Analysis Before Migration to Production Environment | Innovation & Technology | 4/3/2025 | 0 | FND |
| IA-2024-0208-IT | Final Report-Application Change Management Audit | Finding 5: Change Approval Process Needs Improvement | Innovation & Technology | 4/3/2025 | 0 | FND |
| IA-2024-0208-IT | Final Report-Application Change Management Audit | Finding 6: Monitoring of Application Changes Needs Improvement | Innovation & Technology | 4/3/2025 | 0 | FND |
| JUVENILE COURT | | | | | | |

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| IA-2022-076-IT | Audit of Juvenile Court's Termination and Transfer of Employees | Finding 1 - Untimely Deactivation of System Access of Terminated and Transferred Employees on JCAT and CPRS Applications. | Juvenile | 12/30/2022 | 2 | C |
| IA-2022-076-IT | Audit of Juvenile Court's Termination and Transfer of Employees | Finding 2 - Non-Performance of Periodic Reviews of User System Access. | Juvenile | 12/30/2022 | 1 | C |
| IA-2022-076-IT | Audit of Juvenile Court's Termination and Transfer of Employees | Finding 3 - Untimely Deactivation of Network Access for Terminated Employees. | Juvenile | 12/30/2022 | 1 | C |
| Planning and Sustainability | | | | | | |
| 2019-013-PS | Alcohol Privilege License Audit | Finding 1: Written Policies And Procedures Not Consistent With Current Ordinances And Practices | Planning and Sustainability | 4/29/2022 | 1 | O |
| 2019-013-PS | Alcohol Privilege License Audit | Finding 2: Licenses Issued and Renewed Without Required Documentation | Planning and Sustainability | 4/29/2022 | 1 | PC |
| IA-2021-015-IT | Audit of Information Technology General Control for Hansen | Finding 1 - The Application's Password Configuration Does Not Align With The County's Password Policy | Planning and Sustainability | 1/25/2023 | 2 | C |
| IA-2021-015-IT | Audit of Information Technology General Control for Hansen | Finding 2 - Existence Of Dormant User Accounts On The Hansen Application | Planning and Sustainability | 1/25/2023 | 2 | PC |
| IA-2021-015-IT | Audit of Information Technology General Control for Hansen | Finding 3 - Unauthorized Hansen Access By New Users | Planning and Sustainability | 1/25/2023 | 2 | C |
| IA-2021-015-IT | Audit of Information Technology General Control for Hansen | Finding 4 - Users and Roles' Privilege Assignment Needs Review | Planning and Sustainability | 1/25/2023 | 2 | PC |
| IA-2021-015-IT | Audit of Information Technology General Control for Hansen | Finding 5 - Superuser Use Roles' Assignment To User Accounts Needs Review | Planning and Sustainability | 1/25/2023 | 2 | C |
| IA-2021-015-IT | Audit of Information Technology | Finding 6 - Hansen Audit Logs' Use Needs Optimization | Planning and Sustainability | 1/25/2023 | 2 | O |

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| | General Control for Hansen | | | | | |
| IA-2021-015-IT | Audit of Information Technology General Control for Hansen | Finding 7 - Hansen Incident Tickets Not Resolved Timely | Planning and Sustainability | 1/25/2023 | 2 | O |
| IA-2021-015-IT | Audit of Information Technology General Control for Hansen | Finding 8 - Contract Management Processes Need Improvement | Planning and Sustainability | 1/25/2023 | 2 | PC |
| IA-2021-015-IT | Audit of Information Technology General Control for Hansen | Finding 9 - The Hansen Application Patch Management Needs Improvement | Planning and Sustainability | 1/25/2023 | 2 | PC |
| Probate Court | | | | | | |
| IA-2022-077-IT | Audit of Probate Court's Termination and Transfer of Employees | Finding 1 - Untimely Deactivation of System Access of Terminated and Transferred Employees on Odyssey, Eagle, and eFileGA Applications. | Probate | 12/30/2022 | 1 | C |
| IA-2022-077-IT | Audit of Probate Court's Termination and Transfer of Employees | Finding 2 - Non-Performance of Periodic Reviews of User System Access. | Probate | 12/30/2022 | 1 | C |
| IA-2022-077-IT | Audit of Probate Court's Termination and Transfer of Employees | Finding 3 - Untimely Deactivation of Network Access for Terminated Employees. | Probate | 12/30/2022 | 1 | C |
| Public Safety | | | | | | |
| 2018-003-PSAE | Audit of Animal Enforcement | Finding 1 - Standard Operating Procedures Were Not Current | Public Safety | 7/8/2020 | 1 | C |
| 2018-003-PSAE | Audit of Animal Enforcement | Finding 2 - Training Procedures for Animal Control Officers Need Improvement | Public Safety | 7/8/2020 | 1 | C |
| 2018-003-PSAE | Audit of Animal Enforcement | Finding 3 - Some Officers Have Not Completed Training for Chemical Immobilization | Public Safety | 7/8/2020 | 1 | C |
| 2018-003-PSAE | Audit of Animal Enforcement | Finding 4 - Records Are Not Maintained For Dangerous Animal Registration | Public Safety | 7/8/2020 | 1 | C |
| 2018-003-PSAE | Audit of Animal Enforcement | Finding 5 - Petpoint System Was Not Always Updated | Public Safety | 7/8/2020 | 1 | C |

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| | | With The Court Dispositions For Animal Incidents | | | | |
| 2019-008-PS | Fleet Management Division SPLOST Vehicles Audit | Finding 1- Purchases Made Using SPLOST Funds Without BOC Approval | Public Safety | 3/3/2021 | 1 | PC |
| Public Works | | | | | | |
| 2019-007-PW | Fleet Management Division Vehicle Fuel Administration Audit | Finding 1 - FM Administration and Application Security Controls Were Not Utilized | Public Works | 8/24/2021 | 2 | PC |
| 2019-007-PW | Fleet Management Division Vehicle Fuel Administration Audit | Finding 2- Current Application Support for the FM Application is Limited | Public Works | 8/24/2021 | 1 | MA |
| 2019-007-PW | Fleet Management Division Vehicle Fuel Administration Audit | Finding 3 -Unauthorized Personal Fuel Code Use | Public Works | 8/24/2021 | 1 | C |
| 2019-007-PW | Fleet Management Division Vehicle Fuel Administration Audit | Finding 4 - Limited Monitoring Controls in Place to Manage Fuel Usage | Public Works | 8/24/2021 | 1 | MA |
| 2019-007-PW | Fleet Management Division Vehicle Fuel Administration Audit | Finding 5 -Confidential | Public Works | 8/24/2021 | 1 | MA |
| 2019-007-PW | Fleet Management Division Vehicle Fuel Administration Audit | Finding 6 - Limited Controls In Place to Manage Fuel Keys | Public Works | 8/24/2021 | 2 | C |
| 2019-007-PW | Fleet Management Division Vehicle Fuel Administration Audit | Finding 7 - Vehicles Fueled Without Recording Odometer Reading | Public Works | 8/24/2021 | 2 | C |
| Purchasing and Contracting | | | | | | |

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| 2017-004-PC | Low Bid Procurement Process | Finding 1 – Insufficient documentation to verify performance of key ITB activities/ compliance with policies and procedures. | Purchasing & Contracting | 5/11/2018 | 1 | PC |
| 2017-004-PC | Low Bid Procurement Process | Finding 2 – The user department's role and responsibilities in the bid evaluation process need to be clarified. | Purchasing & Contracting | 5/11/2018 | 1 | PC |
| 2017-005-PC | Sole Source Contracting Process | Finding 1- Insufficient maintenance of documentation for sole-source vendor request | Purchasing & Contracting | 3/21/2018 | 1 | O |
| 2017-005-PC | Sole Source Contracting Process | Finding 2- Incomplete sole-source vendor request application | Purchasing & Contracting | 3/21/2018 | 1 | PC |
| 2017-005-PC | Sole Source Contracting Process | Finding 3- Inadequate evidence to validate the sole source vendor's status | Purchasing & Contracting | 3/21/2018 | 1 | C |
| 2017-005-PC | Sole Source Contracting Process | Finding 4- Insufficient evidence of the approval process of sole source requests | Purchasing & Contracting | 3/21/2018 | 1 | C |
| 2017-005-PC | Sole Source Contracting Process | Finding 5- Inadequate evidence of board approval on sole source requests over \$100,000 and change orders. | Purchasing & Contracting | 3/21/2018 | 1 | C |
| 2017-006-PC | Emergency Contracting | Finding 1- Use of emergency purchases as an alternative for lack of planning and risk management | Purchasing & Contracting | 2/21/2018 | 1 | O |
| 2017-006-PC | Emergency Contracting | Finding 2- Emergency purchases were not ratified by the BOC | Purchasing & Contracting | 2/21/2018 | 1 | O |
| 2017-006-PC | Emergency Contracting | Finding 3- Improvement in the approval process of the non-competitive purchase request form | Purchasing & Contracting | 2/21/2018 | 1 | C |
| 2017-006-PC | Emergency Contracting | Finding 4- Lack of accurate reporting of emergency purchases | Purchasing & Contracting | 2/21/2018 | 1 | C |
| 2017-006-PC | Emergency Contracting | Finding 5- Lack of compensating controls when segregation of duties is inadequate | Purchasing & Contracting | 2/21/2018 | 1 | O |
| 2017-006-PC | Emergency Contracting | Finding 6- Ineffective procedures to communicate contract information before expiration | Purchasing & Contracting | 2/21/2018 | 1 | O |
| 2017-006-PC | Emergency Contracting | Finding 7- Inconsistency between the policy and the procedures manual | Purchasing & Contracting | 2/21/2018 | 1 | O |

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| 2017-007-PC | Informal and Formal Procurements | Finding 1- Inadequate quotes | Purchasing & Contracting | 4/23/2018 | 1 | C |
| 2017-007-PC | Informal and Formal Procurements | Finding 2- Inconsistent policies and procedures | Purchasing & Contracting | 4/23/2018 | 1 | O |
| 2017-007-PC | Informal and Formal Procurements | Finding 3- Inappropriate application of exemptions and vendor performance on expired contracts | Purchasing & Contracting | 4/23/2018 | 1 | C |
| 2017-008-PC | Procurement Policy Review | Finding 1 - Several key procurement areas are not included or need improvement in the purchasing policy. | Purchasing & Contracting | 1/12/2018 | 2 | O |
| 2017-020-PC | Local Small Business Enterprise (LSBE) Program | Finding 1 - Lack Of Formal Operating Procedures | Purchasing & Contracting | 2/27/2020 | 2 | PC |
| 2017-020-PC | Local Small Business Enterprise (LSBE) Program | Finding 2 - Insufficient Monitoring/Oversight Of LSBE Program Services | Purchasing & Contracting | 2/27/2020 | 2 | PC |
| 2017-020-PC | Local Small Business Enterprise (LSBE) Program | Finding 3 - Program Administration Reporting Requirements Not Fulfilled | Purchasing & Contracting | 2/27/2020 | 2 | PC |
| 2017-020-PC | Local Small Business Enterprise (LSBE) Program | Finding 4 - LSBE Applications Certified/Recertified Without Required Documentation | Purchasing & Contracting | 2/27/2020 | 2 | PC |
| 2017-020-PC | Local Small Business Enterprise (LSBE) Program | Finding 5 - Nonconformity With LSBE Graduation Requirements | Purchasing & Contracting | 2/27/2020 | 2 | PC |
| 2017-020-PC | Local Small Business Enterprise (LSBE) Program | Finding 6 - Lack Of Documentation To Support Consistent Contract Compliance | Purchasing & Contracting | 2/27/2020 | 2 | PC |
| 2017-020-PC | Local Small Business Enterprise (LSBE) Program | Finding 7 - No Evidence To Demonstrate Enforcement Of Mentor-Protégé Initiative | Purchasing & Contracting | 2/27/2020 | 2 | PC |
| 2017-020-PC | Local Small Business Enterprise (LSBE) Program | Finding 8 - All Users Granted Administrator Rights To Dekalb Links Software - Confidential | Purchasing & Contracting | 2/27/2020 | 2 | CPV |
| 2017-020-PC | Local Small Business Enterprise (LSBE) Program | Finding 9 - Incomplete Vendor Profile Information In Dekalb Links Software | Purchasing & Contracting | 2/27/2020 | 2 | PC |
| Recreation, Parks and Cultural Affairs | | | | | | |

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| 2017-011-RPCA | Audit of Cash Handling Procedures for Recreation, Parks, and Cultural Affairs | Finding 1 – Insufficient Documentation and Controls to Accurately Account for all Revenue Collected | Recreation, Parks, and Cultural Affairs | 10/12/2018 | 2 | C |
| 2017-011-RPCA | Audit of Cash Handling Procedures for Recreation, Parks, and Cultural Affairs | Finding 2 – Inadequate Security/ Safeguarding of Cash Collected | Recreation, Parks, and Cultural Affairs | 10/12/2018 | 2 | C |
| 2017-011-RPCA | Audit of Cash Handling Procedures for Recreation, Parks, and Cultural Affairs | Finding 3 – Discrepancies and Inadequacies in Documentation Showing Transfer of Custody of Revenue Collected | Recreation, Parks, and Cultural Affairs | 10/12/2018 | 2 | C |
| 2017-011-RPCA | Audit of Cash Handling Procedures for Recreation, Parks, and Cultural Affairs | Finding 4 – All Revenue is not deposited within 24 hours of Receipt, and Aquatics Revenue is not Deposited Daily | Recreation, Parks, and Cultural Affairs | 10/12/2018 | 2 | C |
| 2017-011-RPCA | Audit of Cash Handling Procedures for Recreation, Parks, and Cultural Affairs | Finding 5 – Lack of Segregation of Duties | Recreation, Parks, and Cultural Affairs | 10/12/2018 | 2 | CPV |
| 2017-011-RPCA | Audit of Cash Handling Procedures for Recreation, Parks, and Cultural Affairs | Finding 6 – Inadequate Management Oversight /Monitoring | Recreation, Parks, and Cultural Affairs | 10/12/2018 | 2 | C |
| Sanitation | | | | | | |
| 2017-012-SAN | Audit of Other Professional Services | Finding 1 - Lack of Written Standard Operating Procedures | Sanitation | 11/20/2018 | 1 | CPV |
| 2017-012-SAN | Audit of Other Professional Services | Finding 2 - Noncompliance with the County Procurement Policy | Sanitation | 11/20/2018 | 1 | CPV |
| 2017-012-SAN | Audit of Other Professional Services | Finding 3 - Inadequate Segregation of Duties within the Sanitation's Purchasing Cycle | Sanitation | 11/20/2018 | 1 | CPV |
| 2017-012-SAN | Audit of Other Professional Services | Finding 4 - Insufficient Documentation to Support Goods and Services Received | Sanitation | 11/20/2018 | 1 | CPV |

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| 2017-012-SAN | Audit of Other Professional Services | Finding 5 - Classifying Expenditures Incorrectly as Ops | Sanitation | 11/20/2018 | 1 | CPV |
| Watershed Management | | | | | | |
| 2017-013-WMCS | Audit of Temporary Personnel Services Contract | Finding 1 - Vendor Not Compliant with Requirements 17 & 18 of Contract | Watershed Management | 11/1/2018 | 1 | CPV |
| 2018-010-WM | Audit of Sewer Cleaning Contracts 971933, 971934, and 971935 | Finding 1 - Contract Award Procedures | Watershed Management | 1/23/2019 | 1 | CPV |
| 2018-010-WM | Audit of Sewer Cleaning Contracts 971933, 971934, and 971935 | Finding 2 - Contract Administration Procedures | Watershed Management | 1/23/2019 | 1 | CPV |
| IA-2023-128-DWM | Renee Group, Inc. Contract Performance Audit | Finding 1: Justification for Some Work Orders Was Not Documented. | Watershed Management | 12/17/2024 | 0 | FND |
| IA-2023-128-DWM | Renee Group, Inc. Contract Performance Audit | Finding 2: Variances Between Initial Work Order Estimates and Actual Work Completed Due to Undocumented Field Assessment Amendments. | Watershed Management | 12/17/2024 | 0 | FND |
| IA-2023-128-DWM | Renee Group, Inc. Contract Performance Audit | Finding 3: Inconsistencies Between Vendor Invoices/Payment Application Line-Item Descriptions and Contractual Item Descriptions. | Watershed Management | 12/17/2024 | 0 | FND |
| IA-2023-128-DWM | Renee Group, Inc. Contract Performance Audit | Finding 4: Some Inspection Reports and Before-and-After Photos Were Not Available to Confirm Verification of Work Execution Prior to Payment. | Watershed Management | 12/17/2024 | 0 | FND |
| IA-2023-128-DWM | Renee Group, Inc. Contract Performance Audit | Finding 5: There is No Evidence that DWM Evaluated RGI's Contract Performance and Certified Requirements Prior to Renewal of Contracts. | Watershed Management | 12/17/2024 | 0 | FND |
| IA-2023-128-DWM | Renee Group, Inc. Contract | Finding 6: P&C Did Not Have Proof of Verifiable Contractor Experience for | Watershed Management | 12/17/2024 | 0 | FND |

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| | Performance Audit | One of the Four RGI Contracts Reviewed. | | | | |
| IA-2023-128-DWM | Renee Group, Inc. Contract Performance Audit | Finding 7: P&C Management Does Not Perform Credit and Background Checks on Contractors. | Watershed Management | 12/17/2024 | 0 | FND |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 1 - Lack of a Common Leadership Structure | Watershed Management | 12/15/2017 | 1 | MA |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 10 - Lack of Route Optimization | Watershed Management | 12/15/2017 | 1 | C |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 11 - Minimal Use of Auto Read System Reports | Watershed Management | 12/15/2017 | 1 | C |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 12 - AMI/AMR Technology Capability | Watershed Management | 12/15/2017 | 1 | PC |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 13 - Frequent Malfunction with Handheld Technology | Watershed Management | 12/15/2017 | 1 | C |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 14 - Inconsistent Ability to Effectively | Watershed Management | 12/15/2017 | 1 | C |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 15 - High Volume of Exceptions | Watershed Management | 12/15/2017 | 1 | C |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 16 - Errors from Manual Meter Reading Processes | Watershed Management | 12/15/2017 | 1 | C |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 17 - Limited Controls in Bill Estimation/Correction Procedures | Watershed Management | 12/15/2017 | 1 | PC |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 18 - Insufficient Processing of the Routine Exception Process | Watershed Management | 12/15/2017 | 1 | C |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 19 - Complexity from Use of Multiple and Aging Information Systems | Watershed Management | 12/15/2017 | 1 | PC |
| N/A | KPMG DeKalb County Water | Finding 2 - Reliance on Temporary Employees and Internal Promotion | Watershed Management | 12/15/2017 | 1 | C |

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| | and Billing Audit Report | | | | | |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 20 - Limited Management Capacity | Watershed Management | 12/15/2017 | 1 | C |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 21 - Work Processes | Watershed Management | 12/15/2017 | 1 | PC |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 22 - Reduced Data Quality | Watershed Management | 12/15/2017 | 1 | C |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 3 - Insufficient Knowledge Retention | Watershed Management | 12/15/2017 | 1 | C |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 4 - Inefficiencies and Risks of Paper-based and Manual Processes | Watershed Management | 12/15/2017 | 1 | C |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 5 - Limited Customer Service Focus | Watershed Management | 12/15/2017 | 1 | MA |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 6 - Lack of Optimization of Information Systems | Watershed Management | 12/15/2017 | 1 | PC |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 7 - Overreliance on Third-Party Contractor | Watershed Management | 12/15/2017 | 1 | C |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 8 - Limited Staffing Capacity | Watershed Management | 12/15/2017 | 1 | C |
| N/A | KPMG DeKalb County Water and Billing Audit Report | Finding 9 - Aging Meters | Watershed Management | 12/15/2017 | 1 | PC |
| WorkSource | | | | | | |
| 2017-019-WSD | Audit of WorkSource DeKalb - Adult and Dislocated Program Grants | Finding 1 - Participants Received Training Services That Did Not Meet Eligibility Requirements' Criteria | WorkSource | 9/9/2020 | 1 | C |
| 2017-019-WSD | Audit of WorkSource DeKalb - Adult | Finding 2 - Maintenance of Program Participant Files Needs Improvement | WorkSource | 9/9/2020 | 1 | C |

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| | and Dislocated Program Grants | | | | | |

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