



Office of Independent Internal Audit

LAVOIS CAMPBELL, INTERIM CHIEF AUDIT EXECUTIVE

FINAL

August 16, 2022

Robert Gordon, Director
Fleet Management Division
5350 Memorial Drive, Stone Mountain,
Georgia, 30083

Dianne McNabb, Chief Financial Officer
Finance Department
1300 Commerce Drive, Decatur Georgia, 30030

RE: Status of Management Action Plans - SPLOST VEHICLES AUDIT- Audit Report No. 2019-008-PS.

Dear Ms. McNabb and Mr. Gordon,

As required by DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A- Independent Internal Audit (I), I have attached the Office of Independent Internal Audit’s report on the status of management actions taken to address the findings contained in the referenced audit report. The conclusions in this follow-up report are limited to the status of the implementation and not the effectiveness of the completed action plans, which may be assessed in a future audit.

Fleet Management have completed their action plan, it is anticipated that Finance Department will complete their action plans by August 31, 2022. We will follow up after that date to verify the completion of the action plan.

Finding #	Report Finding	Status of Management Action Plans
1	Purchases Made Using SPLOST Funds Without BOC Approval	<div data-bbox="1013 1341 1485 1417" style="background-color: #d9ead3; padding: 2px;">Completed – Fleet Management</div> <div data-bbox="1013 1417 1485 1488" style="background-color: #f4cccc; padding: 2px;">Open - Finance</div>

Please contact me if you require additional information.

Sincerely,

Lavois M. Campbell

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



Office of Independent Internal Audit

LAVOIS CAMPBELL, INTERIM CHIEF AUDIT EXECUTIVE

FINAL

- cc. Michael L. Thurmond, Chief Executive Officer
- Robert Patrick, Board of Commissioners District 1
- Jeff Rader, Board of Commissioners District 2
- Larry Johnson, 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
- Lorraine Cochran-Johnson, Board of Commissioners District 7
- Adrienne T. McMillion, Chairperson, Audit Oversight Committee
- Harold Smith, Jr., Vice-Chairperson, Audit Oversight Committee
- Gloria G. Gray, Audit Oversight Committee
- Lisa Earls, Chairperson pro-tem, Audit Oversight Committee
- Tanja Christine Boyd-Witherspoon, Audit Oversight Committee
- Zachary L. Williams, Chief Operating Officer/ Executive Assistant
- La'Keitha D. Carlos, CEO's Chief of Staff
- Kwasi K. Obeng, Chief of Staff, Board of Commissioners

Dekalb County Government			
Office of Independent Internal Audit			
Date: August 16, 2022		Prepared by: Clenty Hinton	
Audit Findings Status Update Form			
Status Date	Report #	Report Title	
8/16/22	2019-008-PS	SPLOST Vehicles Audit	
Contact Person	Title	Phone No.	Email Address
Robert L Gordon	Director	(404) 297-3280	rlgordon1@dekalbcountyga.gov
Dianne McNabb	Chief Financial Officer	(404) 371-2745	dmcnabb@dekalbcountyga.gov
Activity	Accountability	Schedule	
SPLOST Vehicles Audit	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Fleet Management Division/Finance	No 1	8/31/22
Finding		Finding Detail	
No.	1		
Date	3/3/21		
Finding		Purchases Made Using SPLOST Funds Without BOC Approval	
Recommendations		<p>We recommend that the Fleet Management Division's management establish procedures to help ensure that purchases comply with BOC authorization and that BOC approval is obtained for expenditures outside of the BOC's authorization. In addition, to help ensure compliance, we recommend Finance implement procedures to verify BOC authorization prior to processing payments.</p>	
Management's Response		<p>Fleet Management Agreement: <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree</p> <p>Description of Management's Action Plan to Address Finding: Will implement in the current procedure that if any request falls outside of the normal purchasing process to confirm with Purchasing & Finance that all processes are in compliance.</p> <p>Estimated Timeline to Implement Action Plan: Effective Immediately</p> <p>***</p> <p>Finance Management Agreement: <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree</p> <p>Description of Management's Action Plan to Address Finding: The Accounts Payable standard operating procedures are being updated to include specific procedures that require staff processing invoices to verify BOC authorization prior to processing payments. Estimated Timeline to Implement Action Plan: The final draft procedures are scheduled to be completed and implemented by August 31, 2021.</p>	
Fleet Management Status Update-12 months		<p>Fleet Management has completed the Action Plan. The Vehicle Additions Requirements & Procedures Manual has been updated. Agenda Item - See updated verbiage below:</p> <p>"Vehicle addition requests that cannot be deferred to the next budget cycle due to safety concerns, newly enacted legal mandate(s), or material financial benefits due to timing, must be requested in an agenda item presented to the Board of Commissioners. It should be noted that such requests are not generally instantaneous; several meeting cycles may pass if the item is approved. The requesting department must have funds available for the request in the current budget. The department's budget analyst can assist in that determination. The Fleet Management Department should also be consulted regarding specifications and costs."</p>	
<input type="checkbox"/>	Open		
<input type="checkbox"/>	Management/Agency Assumes Risk		
<input type="checkbox"/>	Partially Complete		
<input type="checkbox"/>	Complete Pending Verification by OIIA		
<input checked="" type="checkbox"/>	Complete		
Finance Management Status Update-12 months		<p>Finance Management has not completed the Action Plan. The corrective action is being addressed as part of the Finance Department's response to the Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes-Audit Report No. 2019-011-FIN. It is anticipated that the action plan will be completed by 8/31/22, as Finance Management work to meet an external deadline for completion of the County's Annual Comprehensive Financial Reports (ACFR).</p>	
<input checked="" type="checkbox"/>	Open		
<input type="checkbox"/>	Management/Agency Assumes Risk		
<input type="checkbox"/>	Partially Complete		
<input type="checkbox"/>	Complete Pending Verification by OIIA		
<input type="checkbox"/>	Closed		