



OFFICE OF INDEPENDENT INTERNAL AUDIT
2022 ANNUAL REPORT



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

2022 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, 2022, to December 31, 2022**. The OIIA team rose above the challenges of 2022 to accomplish the OIIA's 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 five audit reports** with twenty-four findings and recommendations **and completed ten follow-up reports** on the statuses 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 fifty-four (54) non-audit reviews of contracts**, prior to award by the DeKalb Board of Commissioners. **These contract activities** had a total initial value of \$706,981,349. Our non-audit reviews resulted in a **\$42,292,936** or **6%** reduction from the initial proposed contract value!

As required by the Generally Accepted Government Auditing Standards, an independent peer review of the OIIA's internal quality control system was completed by the Association of Local Government Auditors (ALGA) in October 2022. **The OIIA received the highest rating possible, a pass, with no exceptions or comments.** The independent external peer review certification recognizes that the OIIA's internal quality control system is designed and operating effectively to provide reasonable assurance of compliance with Generally Accepted Government Auditing Standards for audit and attestation engagements during the period of the review.

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 the support and encouragement you have provided, and the cooperation extended to us as we continue to work together for the people of DeKalb County, GA.
Sincerely,

A handwritten signature in black ink, appearing to read 'Lavois Campbell'.

Lavois Campbell, CIA, CISA, CFE, CGA-CPA
Chief Audit Executive
March 29, 2023

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INTRODUCTION

The Office of Independent Internal Audit 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 Section10A- Independent Internal Audit.

OIIA Duties and responsibilities

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

1. Activities and programs have been authorized by 2015 Ga. Law 3826, other Georgia laws, or applicable federal laws or regulations, and funds are expended in compliance with applicable laws.
2. The department, office, board, or agency is acquiring, managing, protecting, and using its resources, including public funds, personnel, property, equipment, and space, 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. 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 to establish a proper basis for evaluating the programs and activities 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 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, 2022:**

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

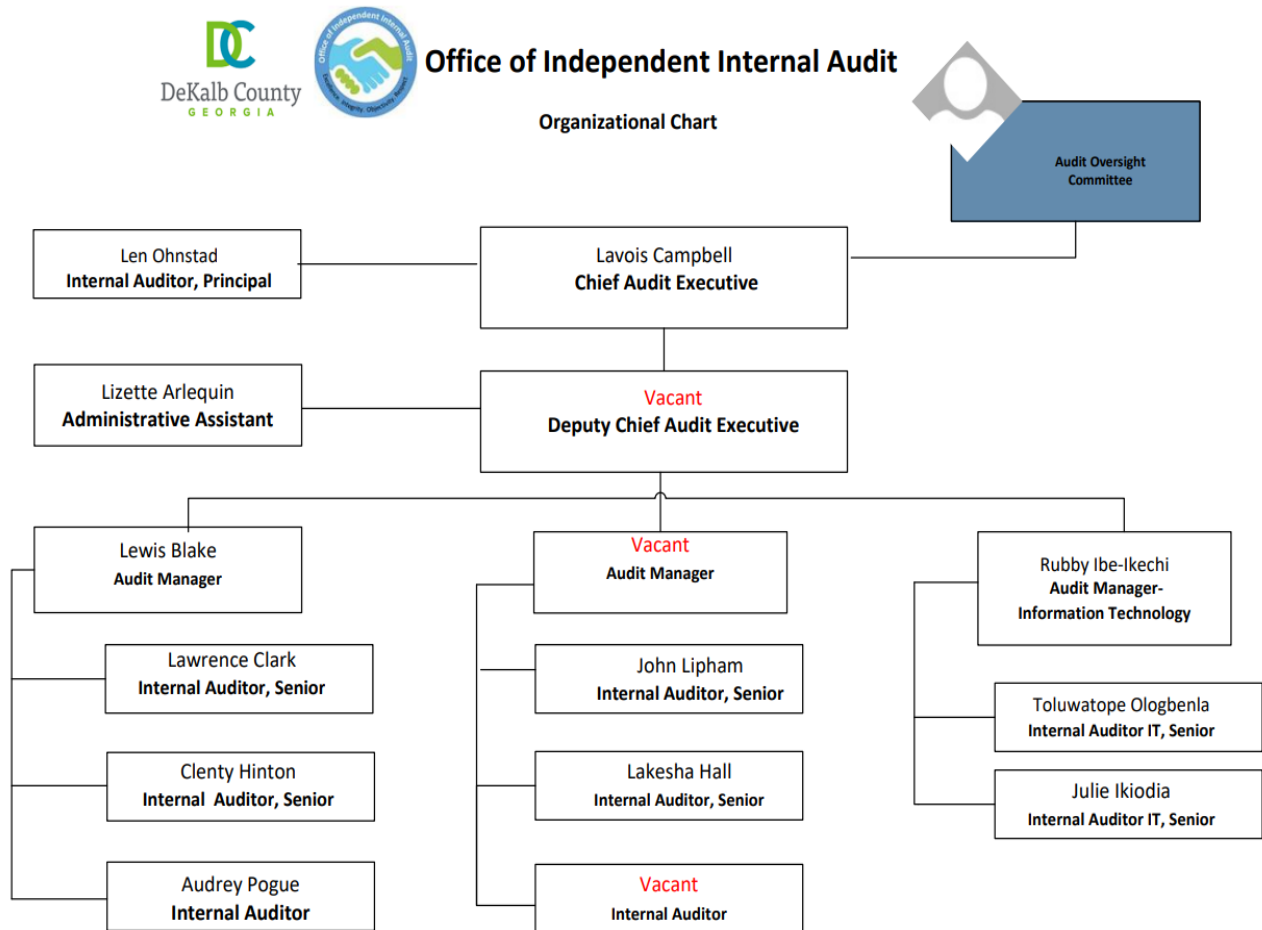
At the December 2022 AOC meeting, Ms. Lisa Earls was elected to be the Chairperson and Ms. Gloria Gray, the Vice Chairperson. Ms. Tanja Christine Boyd-Witherspoon was elected to the position of Chairperson Pro-tem. Their roles began on January 1st, 2023.

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 internal audit activity's performance 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 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 and one administrative assistant, as detailed below:



During 2022, the OIIA welcomed three new members to our team: Mr. Lewis Blake, CPA, Audit Manager; Ms. Toluwatope, CISA, IT Internal Audit Senior; and Ms. Lizette Arlequin, Administrative Assistant.

Our office currently has three vacancies: Deputy Chief Audit Executive, Audit Manager, and a Staff Auditor position. 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. The entire audit staff individually receives a minimal number of approved Continuing Professional Education (CPE) training hours.

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 CPEs for the professional designations they hold.

Collectively, the OIIA team has background and experience in a variety of disciplines in the public and private sectors. These disciplines include accounting, auditing, fraud investigations, program evaluation, computer science, and project management. Also, the staff possesses professional certifications, and some staff members have advanced degrees. OIIA Internal Procedure 5.03 – *Continuous Development and CPE*, provides guidance and incentives to help ensure staff 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:



Professional Certifications/Certificate	Count
Certified Internal Auditor (CIA)	3
Certified Fraud Examiner (CFE)	2
Certified Information Systems Auditor (CISA)	3
COSO Internal Control Certificate	2
Certified Public Accountant (CPA)	2
Chartered Professional Accountant (CPA)	1
Certified Government Audit Professional (CGAP)	1
PECB Certified ISO/IEC 27001 Lead Auditor	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 House Bill 599 (2015 Ga. Laws 3826) the OIIA conducted a risk assessment as a basis for preparing the 2022 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; 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). OIIA considers the following risk factors and overall criteria during the performance of each assessment:

- Complexity of operations
- Financial exposure
- Public Reputation
- Regulatory compliance
- Results of the assessment of management controls during prior internal audits and the Annual Comprehensive Financial Report (ACFR) and single audits.
- Information technology
- County-wide impact.

Step 3: Translated Risks into Audit Topics and Objectives

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 include consideration for resource availability and expertise. The CAE reviewed the potential audit projects and the current staffing levels. The CAE then determined the additional audit projects included in the 2022 audit work plan, based on the assessed risk level and resource competency and availability.

AUDIT ACTIVITIES

The OIIA issued **five** audit reports with **twenty-four findings** and recommendations. The information contained in this section of this report was extracted from reports issued by the OIIA during 2022 and only discloses essential information.

1. Audit of Code Compliance Administration - Report No. 2019 -010-CE

We conducted a performance audit of the processes surrounding DeKalb County's Code Compliance Administration (CCA) Division. The objectives of this audit were to:

- Assess the adequacy of internal controls over complaints submitted to the Code Compliance Administration.
- Assess the adequacy of internal controls over complaints that were closed by the Code Compliance Administration.

The audit focused on complaints (service requests) submitted to CCA during the period January 1, 2019, through March 31, 2020 (the audit period).

What We Found

The audit identified challenges with code enforcement operations in addressing service requests, complaints, and violations. The audit findings included:

1. Standard Operating Procedures (SOPs) and Administrative Procedures Have Not Been Updated.
2. Performance Measures for Complaint Case Activities Need to Be Established and Implemented.
3. Priority Levels Assigned to Cases Did Not Align with Standard Operating Procedures.
4. Inspections Were Not Performed Within the Required Timelines.
5. Documentation to Support Field Investigations Was Missing from The Hansen Application Files.
6. Systems and processes for sharing case data between the Courts and Code Compliance Administration Need Improvement.
7. Website Access and Accuracy for Code Compliance Administration Needs Improvement.

What We Recommended

We offered the following seven recommendations to management:

1. Review SOPs and administrative policies and procedures prior to the implementation of application upgrades to ensure issues noted in the prior audit and this audit will be included in the updates.
2. Implement a process to clean up older cases within the application prior to implementing application upgrades, establish specific performance measures, and implement procedures for monitoring and reviewing performance results.
3. Review the business model, SOPs, and priority levels in the Hansen application to ensure they are aligned with expectations and division goals.

4. Implement the required software application to provide complainants with the ability to readily determine the statuses of their complaints.
5. Implement monitoring procedures to help ensure inspection activity occurs according to SOP requirements.
6. Collaborate with the Magistrate Court to help ensure complaints are successfully resolved.
7. Update the County's website to ensure information regarding Code Compliance Administration is accurate, reliable, and complete.

How Management Responded

The management of the Code Enforcement Administration **agreed** with 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 March 31, 2023.** OIIA will follow up at that time to verify the status.

2. Audit of Alcohol Privilege License Process - Report No. 2019-013-PS

We conducted a performance audit of DeKalb County's alcohol privilege license processes.

The objectives were to assess whether adequate controls existed over the issuance of alcohol privilege licenses and to determine compliance with applicable policies, procedures, and DeKalb County (County) Code of Ordinances (Ordinances).

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

What We Found

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

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

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

1. Written Policies and Procedures Not Consistent with Current Ordinances and Practices.
2. Licenses Issued and Renewed Without Required Documentation.

What We Recommended

We offered the following recommendations to management:

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

- Consider implementation of procedures to assess provisional excise tax based on payment history for licensees that fail to file returns.

How Management Responded

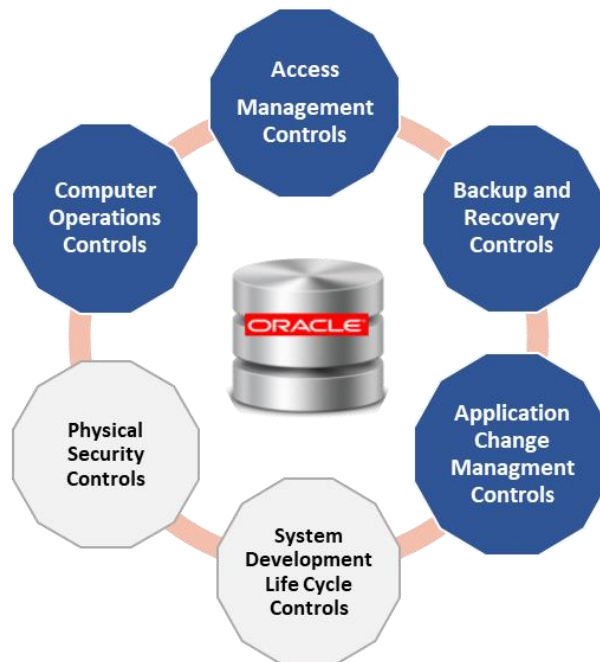
The management of the Planning & Sustainability Department **agreed** with the findings of this report and has committed to continue to implement the required processes to address them. **Management anticipates completing the implementation of action plans by the end of the second quarter of 2023.** OIIA will follow up at that time to verify the status.

3. Oracle Information Technology General Controls Audit - Report No. IA-2020-005-IT

We conducted a performance audit of the Information Technology General Control (ITGC) processes within the County's Oracle Solution (Oracle). The objectives of the audit were to assess the adequacy of the information technology general controls within the Oracle solution in the Department of Innovation and Technology. We assessed whether the controls were sufficient to support the County's financial business processes and reporting. The audit focused on the ITGCs related to Oracle solution from January 1, 2019, through the present.

What We Found

The audit noted that the custodians of Oracle, the Department of Innovation and Technology (DoIT), have effective controls in place to help ensure effective application change management. Additionally, we noted that management had policies and procedures in place to help manage the backup processes including performing daily incremental and weekly full backups of Oracle transactional data. However, the audit also identified control gaps between current practices and the documented County policies and information technology better practices and standards. The audit identified **nine confidential** findings within the control areas highlighted in blue in the diagram below:



Sections of this audit report were redacted to protect the information, “which if made public could compromise security against sabotage, criminal, or terroristic acts.” O.C.G.A. § 50-18-72(25)(A).

The decision to publish only in redacted form was determined after a review of the material with legal counsel and by reference to the Georgia Open Records Act, which authorizes withholding information “which if made public could compromise security against sabotage, criminal, or terroristic acts.”

What We Recommended

We recommended that DoIT management collaborate with the Purchasing & Contracting and Finance Departments to address the internal control deficiencies and recommended process improvements identified in this report.

How Management Responded

The management of the Department of Innovation and Technology **agreed** with the findings of this report and has committed to continue to implement the required processes to address them. **Management anticipates completing the implementation of action plans by March 2023 to December 2023.** OIIA will follow up to verify the status.

4. Audit of The Probate Court Termination and Transfer of Employees Process - Report. IA-2022-077-IT

We conducted a performance audit of the termination and transfer of employees process within the Probate Court. The purpose of the audit was to evaluate the effectiveness of the procedures and processes specifically related to the disabling and updating of terminated and transferred employees’ access to County applications and networks.

The Probate Court utilizes the Odyssey application for streamlining the case and document workflow; financial assessments and collections, calendars and caseload management; Eagle (an integrated land and official records management solution); and eFileGA (an electronic filing solution to process cases and licenses that involve the County residents’ sensitive data that require optimized data security). The timely deactivation of terminated employees and transferred employees’ user access on these applications and the County network is critical to the security of sensitive citizens’ information. Gaps and weaknesses in the controls would be an opportunity for unauthorized access and breach of data that could result in reputational, regulatory, and/or financial loss to the County.

According to a recent *Chief Information Officers’ Leadership insights report*, 20% of organizations experienced data breaches by former employees. Of those, 47% admitted that ex-employees have been responsible for more than 10% of all their data breaches².

The audit focused on the period of January 1, 2020, through December 31, 2021. The Dekalb County Probate Court carries out the duties assigned to it under the Constitution and laws of Georgia as a Court of Record with exclusive jurisdiction over Marriage Licenses, Wills, Administrations, Year’s Support, Temporary Guardianship of Minors,

² <https://www.cioinsight.com/security/ex-employees-still-cause-data-breaches/>

Adult Guardianships/Conservatorships, and Weapons Carry Licenses. On average, the Court handles about 3,664 probate wills administration and petitions; issues certifies about 12,673 marriage license certificates, issues 6,282 first-time and 2,594 renewals of weapon carry licenses, and handles about 287 adult and 312 minor guardianships and conservatorship cases yearly.

What We Found

The audit noted that the Probate Court used the Human Resource Administrative Policies and Procedures as a guide for the termination and transfer process. The three major applications (Odyssey, Eagle, and eFileGA) are managed by court personnel. However, we also found:

1. Untimely Deactivation of System Access of Terminated and Transferred Employees on Odyssey, Eagle, and eFileGA Applications.
2. Non-Performance of Periodic Reviews of User System Access.
3. Untimely Deactivation of Network Access for Terminated Employees.

What We Recommend

We recommended that the Probate Court management collaborates with the Human Resource and Merit System Department (HR) and the Department of Innovation and Technology (DoIT) to address the control process deficiencies identified in this report.

How Management Responded

The management of the Probate Court **agreed** with the findings of this report and has committed to continue to implement the required processes to address them. **Management anticipates completing the implementation of action plans by the end of the first quarter of 2023.** OIIA will follow up at that time to verify the status.

5. Audit of The Juvenile Court Termination and Transfer of Employees Process - Audit Report. IA-2022-076-IT

We conducted a performance audit of the termination and transfer of employees process within the Juvenile Court. The purpose of the audit was to evaluate the effectiveness of the procedures and processes specifically related to the management of terminated and transferred employees' access to key court applications and the County network.

The Juvenile Court utilizes the Judicial Court Activity Tracking System (JCAT) and the Court Process Reporting System (CPRS) applications to process the County's sensitive child-related data that require optimized data security. The timely deactivation of terminated and transferred employees' user access on these applications and the County network is critical to the security of sensitive citizens' information. Gaps and weaknesses in the controls would be an opportunity for unauthorized access and breach of data that could result in reputational, regulatory, and or financial loss to the County.

According to a recent Chief Information Officers' Leadership insights report, 20% of organizations experienced data breaches by former employees. Of those, 47% admitted that ex-employees have been responsible for more than 10% of all their data breaches.

The audit focused on the period of January 1, 2020, through December 31, 2021. The DeKalb County Juvenile Court has a responsibility to protect the best interests of children and the community, to restore the lives of children who have been neglected or abused, to redirect children who have admitted to or have been found in violation of the law to become law-abiding, productive citizens, and to support the continuity of families by leaving children in their homes whenever possible. On average the court processes about 2,000 child-related cases yearly. In accomplishing its goals, the Court utilizes the JCAT and CPRS applications. The management and administration of system user access to these applications is the responsibility of the Juvenile Court and the application vendor.

What We Found

The audit noted that the Juvenile Court has a good practice of maintaining the records of terminated and transferred employees. They use the Human Resource Administrative Policies and Procedures as a guide for the termination and transfer process. The two major applications (JCAT and CPRS) that the court personnel use is managed by the court and the vendor. Specifically, the access administration is managed by the vendor in collaboration with the court's information technology administrator. However, we also found:

1. Untimely Deactivation of System Access of Terminated and Transferred Employees on JCAT and CPRS Applications.
2. Non-Performance of Periodic Reviews of User System Access.
3. Untimely Deactivation of County Network Access for Terminated Employees. No exceptions were noted.

What We Recommended

We recommended that the Juvenile Court management collaborate with the Human Resources & Merit System (HR) and the Department of Innovation and Technology (DoIT) to address the control process deficiencies identified in this report.

Management Response

The management of the Juvenile Court **agreed** with the findings of this report and has committed to continue to implement the required processes to address them.

Management anticipates completing the implementation of action plans by the end of the first quarter of 2023. OIIA will follow up at that time to verify the status.

Coordination with External Auditors DeKalb County 2021 Financial Audit

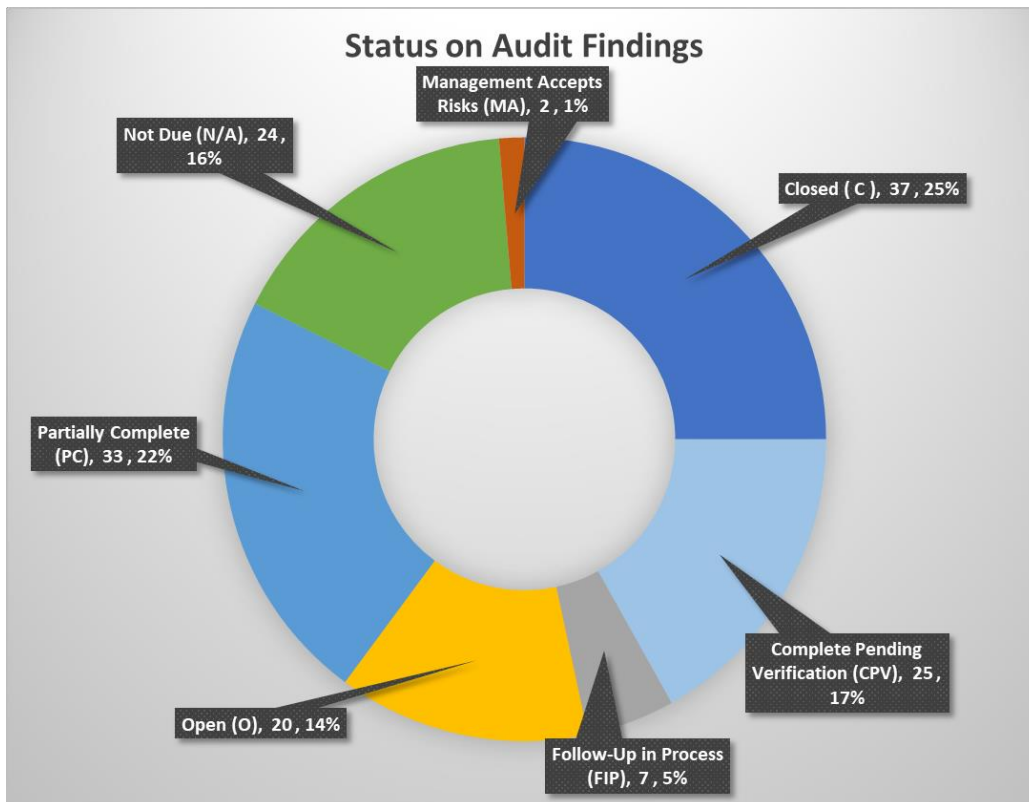
During 2022, the OIIA coordinated and monitored the external auditing services performed by Mauldin and Jenkins, LLC (M&J) under their contract. M&J provided an independent audit of the DeKalb County, Georgia financial statements and DeKalb County, Georgia Single Audit Reports for the year ended December 31, 2021. The OIIA verified that the County was in compliance with submission deadlines and had documented approval for an extension to the June 30, 2022, 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 (l) 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 2022, the OIIA followed up on the status of management action plans for ten (10) previously issued audit reports with a total of **fifty-five (55)** findings and recommendations:

1. Animal Enforcement Audit - Report No. IA-2021-031-AS
2. WorkSource Audit - Report No. 2017-019-WSD
3. CDL and Non-CDL Compliance Audit - Report No. IA-2022-064-HR
4. Audit to Human Resources Merit System File Management. Report No. IA-2022-063-HR
5. Audit of Off-Cycle Payroll Online Manual Checks - Report No. IA-2022-073-FN
6. Fleet Management Division SPLOST Vehicles Audit - Report No. 2019-008-PS
7. DeKalb County Procurement Policy Audit - Report No. 2017-008-PC
8. Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes (Accounts Payable) - Report No. 2019-011-FN.
9. Audit of Management of Personal Identifiable Information - Report No. 2019-009-IT
10. 2017 KPMG Audit of DeKalb County Water Metering and Billing

A total of **28** audit reports with **148 findings** have been issued from December 2017 to December 31, 2022. The following chart summarizes the status of audit findings as of December 31, 2022.



A detailed listing of OIIA's Audit Report Findings and the status of corrective actions are outlined in **Appendix I**.

NON-AUDIT ACTIVITIES

BOC Requested Contract Reviews



During 2022 the OIIA performed **54 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 **\$706,981,349**. The OIIA reviews identified contract value reductions of approximately:

\$42,292,936 or 6%!

The reduced contract values were approved by the Board of Commissioners.

Interesting FACTS

- The 2022 contract value reduction of \$42,292,936 was approximately **equal to the total reductions over the previous four years combined**.
- The 2022 amount is also **20 times the 2022 operating budget of the OIIA**.

These reviews provide the BOC with an assurance of the processes performed by management in performing their 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 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 audit 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. 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.



The external peer review certification recognizes that the OIIA's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Generally Accepted Government Auditing Standards for audit and attestation engagements during the period.



Certificate of Compliance issued by the Association of Local Government Auditors



The Association of Local Government Auditors
Awards this

Certificate of Compliance

to

***DeKalb County Georgia Government
Office of Independent Internal Audit***

Recognizing that the organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audit and attestation engagements during the period May 1, 2019 through April 30, 2022.

Corrie Stokes

Corrie Stokes
ALGA Peer Review Committee Chair

**OFFICE OF INDEPENDENT INTERNAL AUDIT
DEKALB COUNTY GOVERNMENT
2022 OIIA ANNUAL REPORT**

APPENDIX I - STATUS OF OIIA AUDIT REPORT FINDINGS

Status Legend

<p>O = Open, MA = Management Assumed Risk PC = Partially Complete CPV = Complete Pending Verification by OIIA</p>	<p>C = Closed/Completed, FIP= Follow-up in Process FND= Follow-up Not Due</p>
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Audit Reports Issued during the period: 2017 to December 31, 2022

Audit Report No.	Audit Report Title	Date Issued	Issue	Entity	Status
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	Juvenile	FND
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	FND
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	FND
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	Probate	FND
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	FND
IA-2022-077-IT	Audit of Probate Court's Termination and Transfer of Employees	12/30/2022	Finding 3: Untimely Deactivation of County Network Access for Terminated Employees.	Probate	FND
IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 1: Confidential	Innovation & Technology	FND
IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 2: Confidential	Innovation & Technology	FND
IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 3: Confidential	Innovation & Technology	FND

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IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 4: Confidential	Innovation & Technology	FND
IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 5: Confidential	Innovation & Technology	FND
IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 6: Confidential	Innovation & Technology	FND
IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 7: Confidential	Innovation & Technology	FND
IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 8: Confidential	Innovation & Technology	FND
IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 9: Confidential	Innovation & Technology	FND
IA-2020-005-IT	Oracle Information Technology General Controls Audit	9/13/2022	Finding 10: Confidential	Innovation & Technology	FND
2019-010-CE	Code Enforcement Administration Audit	3/11/2022	Finding 1: Standard Operating Procedures and Administrative Procedures Have Not Been Updated.	Code Enforcement	FND
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	FND
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	FND
2019-010-CE	Code Enforcement Administration Audit	3/11/2022	Finding 4: Inspections Were Not Performed Within the Required Timelines.	Code Enforcement	FND
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	FND

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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 Needs Improvement.	Code Enforcement	FND
2019-009-FIN	Audit of the Management of Personally Identifiable Information	8/24/2021	Finding 1 - Confidential	Enterprise-Wide	C
2019-009-FIN	Audit of the Management of Personally Identifiable Information	8/24/2021	Finding–2 - Confidential	Enterprise-Wide	PC
2019-009-FIN	Audit of the Management of Personally Identifiable Information	8/24/2021	Finding–3 - Confidential	Enterprise-Wide	PC
2019-009-FIN	Audit of the Management of Personally Identifiable Information	8/24/2021	Finding–4 - Confidential	Enterprise-Wide	C
2019-009-FIN	Audit of the Management of Personally Identifiable Information	8/24/2021	Finding–5 - Confidential	Enterprise-Wide	C
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	FIP
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	FIP
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding 3 -Unauthorized Personal Fuel Code Use	Public Works	FIP
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	FIP
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding 5 -Confidential	Public Works	FIP
2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding–6 - Limited Controls in Place to Manage Fuel Keys	Public Works	FIP

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2019-007-PW	Fleet Management Division Vehicle Fuel Administration Audit	8/24/2021	Finding-7 - Vehicles Fueled Without Recording Odometer Reading	Public Works	FIP
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	6/23/2021	Finding 1- Data and Information in the Reports Provided Could Not Be Validated	Finance	O
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
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
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 the County's Conflict of Interest Ordinance	Finance	PC
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 are Not Centrally Located	Finance	O
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 in a Timely Manner	Finance	O
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
2019-011-FIN	Audit of the Internal Controls Related to the Invoice Payment and Cash Disbursement Processes	6/23/2021	Finding-8 - UDs Not Always Compliant with Standard Operating Procedures	Finance	O
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

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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
2018-011-FM	Finance Dept. Off-Cycle Payroll Online Manual Checks	1/28/2021	Finding–1 - Payroll Policy Manual (PPM) Needs Improvement	Finance	O
2018-011-FM	Finance Dept. Off-Cycle Payroll Online Manual Checks	1/28/2021	Finding–2 - OCP Transactions Not Compliant with PPM	Finance	O
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
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
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
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
2017-009-HRMS	Safety-Sensitive Employee (DOT and Non-DOT) Compliance Audit	10/8/2020	Finding 5 -Medical Certifications Were Not Renewed in a Timely Manner	Human Resources & Merit System	PC
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
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
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
2017-019-WSD	Audit of WorkSource Deka–b - Adult and Dislocated Program Grants	9/9/2020	Finding–1 - Participants Received Training Services That Did Not Meet Eligibility Requirements' Criteria	WorkSource	C

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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
2018-003-PSAE	Audit of Animal Enforcement	7/8/2020	Finding-1 - Standard Operating Procedures Were Not Current	Public Safety	C
2018-003-PSAE	Audit of Animal Enforcement	7/8/2020	Finding-2 - Training Procedures for Animal Control Officers Need Improvement	Public Safety	C
2018-003-PSAE	Audit of Animal Enforcement	7/8/2020	Finding-3 - Some Officers Have Not Completed Training for Chemical Immobilization	Public Safety	C
2018-003-PSAE	Audit of Animal Enforcement	7/8/2020	Finding-4 - Records Are Not Maintained for Dangerous Animal Registration	Public Safety	C
2018-003-PSAE	Audit of Animal Enforcement	7/8/2020	Finding 5 - Pet-point System Was Not Always Updated With The Court Dispositions For Animal Incidents	Public Safety	C
2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 1 - Lack of Formal Operating Procedures	Purchasing/Procurement	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 2 - Insufficient Monitoring/Oversight of LSBE Program Services	Purchasing/Procurement	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 3 - Program Administration Reporting Requirements Not Fulfilled	Purchasing/Procurement	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 4 - LSBE Applications Certified/Recertified Without Required Documentation	Purchasing/Procurement	PC
2017-020-PC	Local Small Business Enterprise (LSBE) Program	2/27/2020	Finding 5 - Nonconformity the LSBE Graduation Requirements	Purchasing/Procurement	PC
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
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
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

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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
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding-1 - Confidential	Innovation & Technology	O
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 2- Confidential	Innovation & Technology	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 3- Confidential	Innovation & Technology	PC
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 4- Confidential	Innovation & Technology	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 5- Confidential	Innovation & Technology	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 6- Confidential	Innovation & Technology	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 7- Confidential	Innovation & Technology	PC
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 8- Confidential	Innovation & Technology	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 9- Confidential	Innovation & Technology	O
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 10- Confidential	Innovation & Technology	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 11- Confidential	Innovation & Technology	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 12- Confidential	Innovation & Technology	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 13- Confidential	Innovation & Technology	PC
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 14- Confidential	Innovation & Technology	CPV
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 15- Confidential	Innovation & Technology	PC
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 16- Confidential	Innovation & Technology	PC
2018-007-IT	Audit of Data Center Physical Security	8/13/2019	Finding 17- Confidential	Innovation & Technology	CPV
2018-010-WM	Audit of Sewer Cleaning Contracts 971933, 971934, and 971935	1/23/2019	Finding-1 - Contract Award Procedures	Watershed Management	CPV

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2018-010-WM	Audit of Sewer Cleaning Contracts 971933, 971934, and 971935	1/23/2019	Finding–2 - Contract Administration Procedures	Watershed Management	CPV
2017-012-SAN	Audit of Other Professional Services	11/20/2018	Finding–1 - Lack of Written Standard Operating Procedures	Sanitation	CPV
2017-012-SAN	Audit of Other Professional Services	11/20/2018	Finding–2 - Noncompliance with the County Procurement Policy	Sanitation	CPV
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
2017-012-SAN	Audit of Other Professional Services	11/20/2018	Finding–4 - Insufficient Documentation to Support Goods and Services Received	Sanitation	CPV
2017-012-SAN	Audit of Other Professional Services	11/20/2018	Finding–5 - Classifying Expenditures Incorrectly as Ops	Sanitation	CPV
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
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
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
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
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	PC
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	CPV

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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	CPV
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	CPV
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
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	PC
2017-018-FM	Audit of Animal Shelter Post Contract Completion	6/25/2018	Finding 1 – Notice to proceed letter not prepared	Facilities Management	C
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
2017-004-PC	Low Bid Procurement Process	5/11/2018	Finding 1 – Insufficient documentation to verify the performance of key ITB activities/ compliance with policies and procedures	Purchasing/ Procurement	PC
2017-004-PC	Low Bid Procurement Process	5/11/2018	Finding 2 – The user department's role and responsibilities in the bid evaluation process needs to be clarified	Purchasing/ Procurement	PC
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
2017-007-PC	Informal and Formal Procurements	4/23/2018	Finding 1- Inadequate quotes	Purchasing/ Procurement	PC
2017-007-PC	Informal and Formal Procurements	4/23/2018	Finding 2- Inconsistent policies and procedures	Purchasing/ Procurement	O
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
2017-005-PC	Sole Source Contracting Process	3/21/2018	Finding 1- Insufficient maintenance of documentation for sole source vendor request	Purchasing/ Procurement	O

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2017-005-PC	Sole Source Contracting Process	3/21/2018	Finding 2- Incomplete sole source vendor request application	Purchasing/Procurement	PC
2017-005-PC	Sole Source Contracting Process	3/21/2018	Finding 3- Inadequate evidence to validate sole source vendor's status	Purchasing/Procurement	C
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
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
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
2017-006-PC	Emergency Contracting	2/21/2018	Finding 2- Emergency purchases were not ratified by the BOC	Purchasing/Procurement	O
2017-006-PC	Emergency Contracting	2/21/2018	Finding 3- Improvement in the approval process of the non-competitive purchase request form	Purchasing/Procurement	C
2017-006-PC	Emergency Contracting	2/21/2018	Finding 4- Lack of accurate reporting of emergency purchases	Purchasing/Procurement	C
2017-006-PC	Emergency Contracting	2/21/2018	Finding 5- Lack of compensating controls when segregation of duties is inadequate	Purchasing/Procurement	O
2017-006-PC	Emergency Contracting	2/21/2018	Finding 6- Ineffective procedures to communicate contract information prior to the expiration	Purchasing/Procurement	O
2017-006-PC	Emergency Contracting	2/21/2018	Finding 7- Inconsistency between the policy and procedures manual	Purchasing/Procurement	O
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 1 - Lack of a Common Leadership Structure	Watershed Management	MA
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
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 3 - Insufficient Knowledge Retention	Watershed Management	C

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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
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 5 - Limited Customer Service Focus	Watershed Management	MA
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 6 - Lack of Optimization of Information Systems	Watershed Management	PC
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 7 - Overreliance on Third-Party Contractors	Watershed Management	C
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 8 - Limited Staffing Capacity	Watershed Management	C
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 9 - Aging Meters	Watershed Management	PC
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 10 - Lack of Route Optimization	Watershed Management	C
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 11 - Minimal Use of AutoRead System Reports	Watershed Management	C
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 12 - AMI/AMR Technology Capability	Watershed Management	PC
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 13 - Frequent Malfunctions with Handheld Technology	Watershed Management	C
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 14 - Inconsistent Ability to Effectively Read Meters	Watershed Management	C
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 15 - High Volume of Exceptions	Watershed Management	C
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 16 - Errors from Manual Meter Reading Processes	Watershed Management	C

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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
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 18 - Insufficient Processing of Routine Exception Process	Watershed Management	C
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
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 20 - Limited Management Capacity	Watershed Management	C
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 21 - Work Processes	Watershed Management	PC
N/A	KPMG DeKalb County Water and Billing Audit Report	12/15/2017	Finding 22 - Reduced Data Quality	Watershed Management	C
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
2019-013-PS	Alcohol Privilege License Audit	4/29/2022	Finding 2: Licenses Issued and Renewed Without Required Documentation	Planning and Sus.	FND

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