



Columbus Consolidated Government

Georgia's First Consolidated Government

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TRANSITION AUDIT OF THE MAYOR'S OFFICE

December 10, 2019

AUDIT AUTHORIZATION

Internal Auditor, John Redmond requested approval of a Transition Audit of the Mayor's Office. City Council approved the request on December 11, 2018 at the City Council Meeting.

AUDIT SCOPE

The Transition Audit includes Access Controls, Fixed Assets Verification, Payroll Audit, Budgetary Performance, and Office Operations. The purpose of a transition audit is to access the status of the aforementioned items upon the departure of the elected official and benchmarks the beginning status of the incoming elected official. Its goal is provide a smooth transition from one administration to the next and establish baseline accountability for the incoming official.

The Mayor serves as the Chief Executive Officer of the Columbus Consolidated Government and establishes the overarching direction and goals for the City during their term of office. This audit does not attempt to evaluate the outgoing mayor's performance toward their established goals, nor the impact of their efforts on the long-term status of the City. That type of assessment shall lie with the citizens of the community, and the mayor's contribution may not be known or accurately assessed for some time after a mayor leaves office.

AUDIT PROCESS

The audit process includes the evaluation of several aspects through the review of information obtained directly from the department or another source within or outside of the city government. Asset listings, financial statements, and payroll information is obtained from the City's Finance Department, and access control information is obtained from departments such as Information Technology and the Sheriff's Office. The information is reviewed, tested, and evaluated to develop the audit findings and recommendations. Certain aspects of the audit are achieved through inspection of records assets and physical observation during or immediately following the incumbent's term of service. Payroll audits are conducted on a surprise basis, requesting and intercepting the department's payroll vouchers from the source of preparation, and the physical distribution of such to employees, with their identity confirmed by a government issued photo identification card, such as an employee identification badge, driver's license or military identification card. Asset listings are used to verify the physical existence of the assets under control of the departmental leadership. Portable office equipment and electronic devices are physically inspected to ensure that such remains with the office as the official vacates it. Employee badge access to the premises must be deactivated by the Sheriff's Office, and computer access must be disabled by the Information Technology Department. The controls actions are verified with officials of the controlling department. Financial reports of the office were reviewed for the latest three years to assess adherence to budgets. The operations of the office are made via physical inspection and intermittent observation.

AUDIT FINDINGS

The payroll audit indicated that all persons paid in the Mayor's Office were authorized and physically at work.

The fixed asset audit indicated that all scheduled fixed assets were physically present in the Mayor's Office.

Badges and physical access for former Mayor Tomlinson were deactivated and office keys were turned in upon departure. Personal assets were removed from the premises.

The budgetary review for the most recent three-year period reflected that the Office operated within its City Council appropriated budget each year.

AUDIT RECOMMENDATIONS

None.

John D. Redmond

12/10/19

John D. Redmond

Date