



INTEROFFICE MEMORANDUM

TO: Fulton County Board of Commissioners

FROM: *Anthony Nicks*, County Auditor

DATE: January 26, 2015

RE: Audit Response- Cooperative Extension Audit Report
dated 6/30/2014

The Office of the County Auditor completed the Department of Information Technology (DoIT) Audit Report dated June 30, 2014. Attached is the corresponding official audit response received from The University of Georgia System on behalf of Cooperative Extension per the request of the former County Manager.

If you have any questions or need additional information, please contact me at extension 21019. Thank you.

Attachment: Audit Response-Cooperative Extension Audit Response

Cc: Patrick O'Connor, Interim County Manager



The University of Georgia

Sheldon Hammond
District Extension Director

College of Agricultural and Environmental Sciences
Cooperative Extension

Northwest District
1109 Experiment Street
Flynt Building, Rm 223
Griffin, Georgia 30223
770-228-7274
shammond@uga.edu

Mr. Anthony Nicks
Fulton County Office of Internal Audit
141 Pryor Street
Atlanta, Georgia 30303

Mr. Nicks,

It is the policy of the University of Georgia Cooperative Extension that all checking accounts under the management of UGA County Extension personnel must follow the UGA County Funds policy. This UGA Extension policy can be found at

<http://www.caes.uga.edu/intranet/coextopr/reporting/documents/2014CountyFundsPolicy-June2014.pdf>

The Fulton County Extension/4-H checking account falls under this policy and it is my expectation that the Fulton County Extension office personnel follow this policy. I would like to point out that the policy states:

- All funds collected by Cooperative Extension employees in support of an Extension program must be maintained and administered in accordance with these guidelines.
- All county Extension office accounts should be examined annually by a certified public accountant, or the county auditing department, or a qualified county administrator / commissioner, or an approved account reviewer with financial experience and not associated with the office, or a committee of three volunteers with at least one having financial experience.
- Each month the CEC shall review the checking account balances, revenues, and expenditures with the agent or staff member who is responsible for each program area in the county.
- Failure to implement or carry out these procedures can result in disciplinary action including possible termination. Any loss of funds due to fraud or misappropriation can result in similar disciplinary action including possible criminal prosecution.

Per this policy, I have received a copy of the Fulton County Audit report performed by Mr. Tim Gray our fiscal compliance coordinator dated June 6, 2014. I can supply you a copy if requested. If you have any further questions please feel free to contact me.

Sincerely,

Sheldon Hammond
Northwest District Extension Director



OFFICE OF INTERNAL AUDIT

Correspondence Subject: Cooperative Extension Audit Response

Correspondence Dated: January 26, 2015

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Commissioner Bob Ellis District 2	JC		
Commissioner Lee Morris District 3	LAM		
Commissioner Joan P. Garner District 4			left in office/ reception desk 1/26/15
Commissioner Marvin S. Arrington, Jr. District 5			
Commissioner Emma I. Darnell District 6 <small>(2 copies)</small>			
Patrick O'Conner- Interim County Manager		1/26/15	
David Ware, County Attorney			

Delivered By: Date: 1/26/15