



## MEMORANDUM

**TO:** Anthony Nicks, Office of Internal Audit  
**FROM:** Patrick O'Connor, Finance Director  
**DATE:** February 25, 2014  
**SUBJECT:** Audit Response Follow-Up – 1Q2011 Audit

We have reviewed the Treasury Gift Card Audit dated April 27, 2011 and respond to the Audit findings as follows.

The Finance Department's Treasury Unit received three separate Gift Card Request Forms (GCRF) on December 20, 2010 from the HHS Department. They were all processed and the Gift Cards disbursed to the HHS Department as outlined within the Treasury Gift Card Policy. As required by Policy the Treasury Unit did not disburse any additional cards to the HHS Department until the outstanding reconciliations were received, which was on April 20, 2011. The Finance Department continued to follow up with the HHS Department throughout this timeframe as to the status of the outstanding reconciliations.

The findings of the Audit Report indicate that the HHS Department did not submit the reconcilements to the Finance Department's Treasury Unit in a timely manner. All of the recommendations within the Audit were recommendations for the HHS Department's Financial Systems Supervisor and Program Manager. There were no audit findings directed towards the Finance Department and no recommendations made to the Finance Department within the 1Q2011 Audit.

Since all findings and recommendations were specific to the HHS Department, they would need to respond as to what corrective actions were implemented by the HHS Department subject to the findings and recommendations of the Audit.

**cc:** Dwight A. Ferrell, County Manager  
Sharon Whitmore, Deputy Finance Director  
Tammy Goebeler, Investment Officer

## INTEROFFICE MEMORANDUM



**TO:** Anthony Nicks  
Director, Internal Audit

**FROM:** Linda Jefferson *Linda Jefferson*  
Director, Administrative Services

**DATE:** March 12, 2014

**SUBJECT:** Treasury Gift Card Audit Response

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Attached is the requested response to the audit conducted on the Treasury Gift Card findings dated April 27, 2011 for the Department of Housing and Human Services, Teen Dads Program. Health and Human Services, Administrative Services was not included in the request from Auditing to respond nor did the Director of Housing and Human Services request this division to respond, however, please accept this report and if you have questions or need clarification, feel free to call me at 404-612-8738.



## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### *Inter Office Memorandum*

*HHS Departmental Response to Treasury Gift Card Audit, Dated April 27, 2011*

#### **Findings:**

Finding #1 – Program's Failure to Properly Reconcile

Finding #2 – Program Not Verifying Purchases Timely

#### **Response:**

The HHS Department submitted a reconciled report for all outstanding Gift Cards through the Teen Dads Program as of April 21, 2011. This has been confirmed by Kisha Johnson and Tammy Goebeler on April 21, 2011, email reference has been attached. The reconciliation of the gift cards by the Teen Dads program was delayed and obscured by mitigating circumstances:

- 1) Clients within this program might receive cards and did not come back with the receipts because they may have gone to jail
- 2) The clients would make purchases and might spend only \$13.00 from the \$25.00 gift cards – balances were remaining on the cards; Program would try to extend the time to allow the client to expense all of the availability on their issued gift card.
- 3) The Teen dads would misplace receipts

The above are examples of circumstances that would impact the reconciliations of the gift cards by the Program, thus impacting reconciliation by HHS Financial Systems Supervisor.

This has been remedied as follows:

- 1) The Program Manager now takes the teen dads shopping. This ensures that a) All funds are used on the cards; b) Receipts are immediately submitted to Program Manager at the time of purchase, which allows the Program to submit timely reconciliations of the gift cards to the Financial Systems Supervisor. Thus, the Financial Systems Supervisor is able to ensure timely reconciliations to Treasury.

**Robinson, Dorothy**

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**From:** Goebeler, Tammy  
**Sent:** Thursday, April 21, 2011 8:07 AM  
**To:** Robinson, Dorothy  
**Cc:** Whitmore, Sharon  
**Subject:** RE: visa cards for HHS

Hi Dorothy – I checked with Kisha and yes she has all of the reconcilements. Therefore, all of the previous fulfilled Gift Card Request Forms have been satisfied and we are ready to proceed with issuing additional cards to HHS. Thanks!

kindest Regards,  
Tammy Goebeler

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**From:** Robinson, Dorothy  
**Sent:** Wednesday, April 20, 2011 2:49 PM  
**To:** Goebeler, Tammy  
**Cc:** Whitmore, Sharon  
**Subject:** FW: visa cards for HHS

Tammy:

They were submitted to the attention of Kisha Johnson. Let me know if she does not have them in her box.

Dorothy

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**From:** Goebeler, Tammy  
**Sent:** Wednesday, April 20, 2011 2:14 PM  
**To:** Robinson, Dorothy  
**Cc:** Whitmore, Sharon  
**Subject:** RE: visa cards for HHS

That is great news Dorothy. Can you have someone bring Treasury a copy of the three signed off on reconciled Gift Card Request Forms so that Treasury can close out these three files? We will then be able to proceed with issuing additional cards to HHS. Thank you so very much for your assistance in this matter. ☺

kindest Regards,  
Tammy Goebeler

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**From:** Whitmore, Sharon  
**Sent:** Wednesday, April 20, 2011 2:05 PM  
**To:** Robinson, Dorothy  
**Cc:** Goebeler, Tammy  
**Subject:** RE: visa cards for HHS

Awesome.

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**From:** Robinson, Dorothy  
**Sent:** Wednesday, April 20, 2011 2:04 PM  
**To:** Whitmore, Sharon  
**Subject:** RE: visa cards for HHS

Yes. They were completed before today. The supervisor had to sign the documents.  
Dorothy

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**From:** Whitmore, Sharon  
**Sent:** Wednesday, April 20, 2011 2:02 PM  
**To:** Robinson, Dorothy; Jefferson, Linda  
**Cc:** Hicks, Herman  
**Subject:** RE: visa cards for HHS

Today?

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**From:** Robinson, Dorothy  
**Sent:** Wednesday, April 20, 2011 1:59 PM  
**To:** Whitmore, Sharon; Jefferson, Linda  
**Cc:** Hicks, Herman  
**Subject:** RE: visa cards for HHS

Sharon and Linda:

The reconciliation report has been submitted.

Dorothy

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**From:** Whitmore, Sharon  
**Sent:** Wednesday, April 20, 2011 12:28 PM  
**To:** Jefferson, Linda; Robinson, Dorothy  
**Cc:** Hicks, Herman  
**Subject:** FW: visa cards for HHS

We need the reconciliation of the visa gift cards resolved ASAP. Can you provide an update on this issue?

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**From:** Goebeler, Tammy  
**Sent:** Wednesday, April 20, 2011 12:26 PM  
**To:** Whitmore, Sharon  
**Subject:** RE: visa cards for HHS

Nope, we have not received the signoff showing the reconciliation complete therefore we have not issued any additional cards to them. We have three distribution requests (all done the same day in December) waiting on the "reconciliation" signoffs to come back.

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**From:** Whitmore, Sharon  
**Sent:** Wednesday, April 20, 2011 12:00 PM  
**To:** Goebeler, Tammy  
**Subject:** visa cards for HHS

Did we ever get the visa gift card reconciliation cleaned up by HHS? I just saw an article in the AJC where we are looking for 40 new dads for that program.