

# OFFICE OF THE FULTON COUNTY DISTRICT ATTORNEY

Atlanta Judicial Circuit  
136 Pryor Street, SW, 3rd Floor  
Atlanta, Georgia 30303-3477

PAUL L. HOWARD, JR.  
District Attorney



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August 9, 2019

Office of the County Auditor  
Fulton County Government  
141 Pryor Street, Suite 8052  
Atlanta, GA 30303  
Attn: Mr. Anthony Nicks, County Auditor

Re: Response to 2018 Audit of the Fulton County District Attorney's Office

Dear Mr. Nicks,

Thank you for meeting with me and my staff to discuss our 2018 audit. We would like to acknowledge and commend your office on the professionalism and diligence exhibited by you and your staff during the audit process.

We have reviewed your findings and acknowledge that there are areas in this office that need improvement in order to be compliant with the county policies. We would like to respond to your finding and to highlight our progress in these areas:

### **Finding #1 - Inconsistent Implementation of an Accounting System**

Although many departments in the County are tasked with this effort, we will begin to utilize our *Quickbooks* on-line system to record all financial activity until the County's IT department can procure or create a system which will protect the confidential information this office retains. It was brought to our attention that the Odyssey system which we utilize in our Complaint Room contains a Financial Management component. Because of the confidential nature of the District Attorney's office, we could not utilize this service as part of our Accounting processes; however, we are interested in seeking new and innovative ways to improve our current processes. As discussed, we await your assistance and input.

### **Finding # 2 - Lack of Segregation of Duties**

The audit noted that the duties of the employee who receives checks in this department should record them on the department Daily Incoming Check Log; however, this employee should not perform the monthly bank reconciliations. We will ensure that all

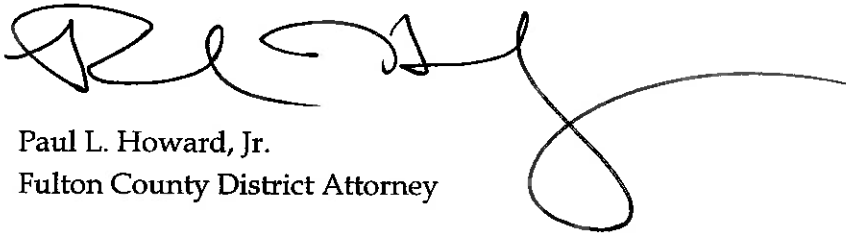
checks are received and recorded by one individual. We will also include a review and approval by a supervisor.

**Finding #3 - Lack of Supervisor's Review**

We perform several types of reconciliations in our offices which include, banking, purchase cards and travel cards. We will now perform and require a supervisor's review on all monthly reconciliations prior to the approval by the District Attorney.

We will continue to seek ways to improve the processes of our office and provide the highest level of safety and customer service to the Fulton County Community.

Sincerely,

A handwritten signature in black ink, appearing to read "P. Howard, Jr.", with a long, sweeping horizontal line extending to the right.

Paul L. Howard, Jr.  
Fulton County District Attorney