



•Mulcahy Accounting & Risk Consulting•

William J. Mulcahy, CIA

Mayor and City Council, City of Dunwoody and  
City of Dunwoody Audit Committee  
Monday August 14, 2017

**Internal Audit work in this quarter –**

- a. Continuous Monitoring of Quarterly Financial Report
- b. Municipal Court
- c. Internal Audit Plan for next quarters

**Continuous Monitoring of Quarterly Financial Report –** As part of the 2017 Internal Audit Plan, I performed the procedures listed in the scope section below on the Financial Report through June 30, 2017.

**Scope –**

- a. Reviewed for reasonableness the Financial Report through June 30, 2017, noting reasonableness.

**Audit Summary -** In connection with the scope of my work described above, of the Financial Report through June 30, 2017, I identified no city expenditures or other financial matters that I as the internal auditor determined to be not in compliance with (a) the provisions of the charter, (b) the applicable city budget, and (c) applicable ordinances, resolutions, or other actions duly adopted under the provisions of the charter.

**2nd Quarter 2017 – Review of Municipal Court calculations and timely payments to State** for the funds collected in Municipal Court that must be transferred to the State. Review how collections by probation vendor are considered in those calculations.

**Scope –**

- a. Requested, received, and reviewed City of Dunwoody / State of Georgia Municipal Court policy and procedures, noting priority order for distribution of fines and fees collected.
- b. Selected two months, February and March 2017 for detail testing.
- c. Noted in detail test that when total collected fines and fees are paid on or before due date, that the fines and fees are distributed by category immediately, and the payment of the collected fees to the State are appropriately made the next month by the due date.
- d. Selected the accounts where partial payments are made to probation vendor. In these cases there is a priority order for where the cash collections are applied. The Tyler system is

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programed to allocate the payments to the appropriate category. In my detail testing, I noted no exceptions.

**Audit Summary** - In connection with the scope of my work described above, I identified no city expenditures or other financial matters that I as the internal auditor determined to be not in compliance with

- a. the provisions of the charter
- b. the applicable city budget, and
- c. applicable ordinances, resolutions, or other actions duly adopted under the provisions of the charter.

**Internal Audit plan for 2017 by quarter -**

- a. 1<sup>st</sup> Quarter 2017 – Payroll and 1099s processing, policy, practices and reporting.
- b. 2<sup>nd</sup> Quarter 2017 – Review of Municipal Court calculations and timely payments to State for the funds collected in Municipal Court that must be transferred to the State. Review how collections by probation vendor are considered in those calculations.
- c. 3<sup>rd</sup> Quarter 2017 – Property tax payments to Dunwoody from DeKalb County
- d. 4<sup>th</sup> Quarter 2017 - Procurement Card: This report will provide comments on the pcard policy, oversight of the policy and compliance with the policy, and includes fuel card purchases, used for police cars. In addition, the audit to include review of reimbursements to Mayor, and City Council, as they no longer have pcards.

Respectfully submitted,  
William J. Mulcahy, CIA  
City Internal Auditor  
City of Dunwoody

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