

**To the Superintendent and Members of
the Cobb County Board of Education
Marietta, Georgia**

This letter includes comments and suggestions with respect to matters that came to our attention in connection with our audit of the basic financial statements of the Cobb County Board of Education (“Board”) for the year ended June 30, 2010.

The following items are offered as constructive suggestions to be considered part of the ongoing process of modifying and improving the Board's practices and procedures.

- 1) Per testing of grant drawdown requests it was noted that the same person’s name was in the “prepared by” and “authorized by” line. Per further discussions with personnel we noted that someone other than the person inputting the information and releasing the drawdown request is gathering the information to prepare the request. There was a noted lack of physical evidence to show that the drawdown requests were being prepared and reviewed by two different individuals. We recommend someone other than the person preparing the request sign off on drawdown requests either electronically or physically to document the review process.

Management’s Response

Currently grant drawdown requests are prepared by our Grant Accountant and then reviewed and submitted by another Accountant. We will now formally document this process by having the preparer initial and date the printed drawdown requisition before it is filed in the appropriate grant accounting records. Each drawdown requisition will then contain the printed name of the employee submitting the requisition and the initials of the employee who prepared it.

- 2) Per testing of ARRA reporting there was no evidence that the information input into the reporting system had been reviewed prior to submission. We recommend someone other than the person preparing the report review the report prior to submission.

Management’s Response

Currently ARRA reporting is prepared and reported by the Grant Accountant and the Budget Analyst. They discuss and review each other’s reports. We will now formally document this process by having the preparer initial the supporting documentation and the reviewer also initial the supporting documentation prior to submitting the report to the Georgia Department of Education via their online reporting system.

This letter is intended solely for the information and use of the Board of the Cobb County Board of Education, its management and other officials, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate serving Cobb County Board of Education and would be happy to assist you in addressing and implementing any of the suggestions in this letter.

Mauldin & Jenkins, LLC

Atlanta, Georgia
January 20, 2011