



INTEROFFICE MEMORANDUM

TO: Fulton County Board of Commissioners

FROM: *Anthony Nicks* (handwritten signature), Director, Office of Internal Audit

DATE: April 24, 2014

RE: Audit Response-Juvenile Court Gift Card Audit-4th Quarter 2013

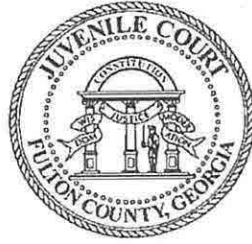
The Office of Internal Audit has completed the Juvenile Court Gift Card Audit-4th Quarter 2013 audit, which was distributed to you on April 18, 2014. Attached is the corresponding audit response received from Juvenile Court in relation to the finding(s) referenced in their audit.

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

Cc: Dwight Ferrell, County Manager
Herman Hicks, Assistant Audit Manager, Office of Internal Audit

Presiding Judges
Chief Judge Bradley J. Boyd
Willie J. Lovett, Jr.
Juliette W. Scales

Associate Judges
Wenona Belton
George G. Blau
Phillip Jackson
Cassandra Kirk



Chief Administrative Officer
Omotayo B. Alli

Clerk of Court
Avis K. Hornsby-Culpepper

Chief Probation Officer
Adolphus Graves

JUVENILE COURT OF FULTON COUNTY
Judge Romae T. Powell Juvenile Justice Center
395 Pryor Street, S.W., Atlanta, Georgia 30312-2713
Phone: 404-613-4402

April 21, 2014

Anthony Nicks, Director
Office of Internal Audit
141 Pryor Street SW
Atlanta, GA 30303

Dear Mr. Nicks,

Fulton County Juvenile Court would like to thank the Office of Internal Audit for its oversight of the Court and our use of incentive gift cards. This letter serves as Juvenile Court's response to the **Juvenile Court Gift Card Audit: 4th Quarter 2013** dated April 17, 2014.

Regarding **Finding 1 – Antiquated Juvenile Court Program Incentives Policy**, the audit recommends that "Juvenile Court regularly review and modify its Court Program Incentives Policies and Procedures to reflect its actual standard operating practices." The audit also found that "Juvenile Court's current policy addressed the needs of Family Drug Court and not the needs of Juvenile Drug Court." To address these concerns, Juvenile Court is developing new policies and procedures to eliminate any irregularities that exist between its written procedures and the actual procedures of Juvenile Drug Court. Furthermore, the Court will develop separate policies and procedures for Juvenile Drug Court and for Family Drug Court. Newly revised and updated policies specific to each Drug Court should eliminate any existing inconsistencies between policy and practice.

Regarding the **Gift Card Procurement Recommendation**, Juvenile Court will continue with its current procurement process. The proposed process, which utilizes the county's vendor protocols and requires vendors to register in AMS, is too resource intensive and time consuming to be practically implemented. The audit states, "the merchant fees and unused gift card balances associated with Juvenile Court's current process is immaterial and the associated internal controls are adequate." For these reasons, Juvenile Court will continue with its current procurement process.

cc: Dwight Ferrell, County Manager

Once again, Juvenile Court appreciates the Office of Internal Audit's oversight and assistance in ensuring that our gift card incentives are fiscally and procedurally sound. Please contact me if you have any further questions or concerns I can address. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read 'O. Alli', with a stylized flourish at the end.

Omotayo B. Alli,
Chief Administrative Officer

cc: Dwight Ferrell, County Manager
