



CITY OF ATLANTA

City Auditor's Office
Leslie Ward, City Auditor
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Highlights:

Why We Did This Investigation

In October 2016, our office received information alleging that a city employee was manipulating BLIS to obtain a city business license without paying for it. As a result, we conducted an investigation as part of our responsibility under the Atlanta City Charter.

Distribution

Mayor Kasim Reed, Mayor of Atlanta

President Ceasar Mitchell and Members, Atlanta City Council

Dan Gordon, Chief Operating Officer

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Investigation Report:

Allegation of Integrity Violations Involving an Office of Revenue Employee

The purpose of this report is to inform you of the results of a recent investigation conducted by the City Auditor's Investigations Unit.

Objective

Our objective was to determine if Vincent Bursey fraudulently obtained a business license without paying for it or abused his position to manipulate his city registered business's account balance.

Background

In October 2016, we received an allegation from an anonymous informant that Vincent Bursey, revenue auditor in the Department of Finance, abused his position to zero out his business's account balance in the Business License Information System (BLIS) and fraudulently obtain a business license without paying for it.

What We Found

We determined that Bursey abused his position to adjust his account balance to zero in the fiscal year 2015 and underreported his business revenue in fiscal years 2015, 2011, and 2010. We obtained a copy of the customer billing adjustment request form Bursey used to adjust his account to a zero balance, automatically triggering BLIS to issue a business license. In addition, we obtained Bursey's tax returns and profit and loss statements for the years 2010 through 2015.

Bursey has operated a licensed business, V. Bursey Photography, LLC, formerly known as FotoJazzic.com, LLC, since 2004. However, the Ethics Office found that Bursey failed to disclose his business in his annual disclosures since 2011 when the business name changed to V. Bursey Photography, LLC. In an interview with us, Bursey admitted that he also failed to disclose his business to the Office of Revenue.

Businesses operating within city limits are required to annually report the prior year's gross revenue, which is used to calculate business tax owed the city to renew a business license. However, businesses are not required to provide supporting tax documentation when reporting revenue. Our review shows the revenue Bursey reported on his tax return and profit and loss statements does not reconcile to revenue he reported to the city. As a revenue auditor since December 2004, Bursey is responsible for auditing the accuracy of revenue reported to the city.

Bursey's actions appear to constitute a violation of:

- City Charter Section 5-401 – Conflict of interest provisions applicable to city officials and employees

We appreciate the cooperation and assistance we received from personnel in the Office of Revenue during this investigation.

Leslie Ward, City Auditor