

**Performance Audit:  
Moving Atlanta Forward Infrastructure Program  
2023 Annual Review**

**December 2023**

**City Auditor's Office  
City of Atlanta**

File #23.07





**CITY OF ATLANTA**  
City Auditor's Office  
Amanda Noble, City Auditor  
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December 2023

## *Performance Audit:*

### **Moving Atlanta Forward Infrastructure Program 2023 Annual Review**

#### *What We Found*

The three project delivery departments—Transportation, Parks, and Enterprise Asset Management, are required to operate within the framework of the Strategic Delivery Plan to manage Moving Atlanta Forward Infrastructure Program projects. The Strategic Delivery Plan covers 16 of the 17 best practice principles from the GAO Green Book and establishes monitoring and control measures across each project's life cycle to ensure projects are compliant with the baseline schedule and budget.

Parks and Enterprise Asset Management did not complete the required documentation outlined in the Strategic Delivery Plan. The plan requires departments to retain project management plans, budget adjustment summaries, the RACI matrix, and monthly variance reports during and after the activation phase. We were unable to locate the project management plan, budget adjustment summary, and monthly variance report for either departments' projects, or any RACI matrices for Parks projects. Failure to implement Strategic Delivery Plan controls early in a project could result in lost opportunity to correct budget or schedule overruns.

Transportation worked with a consultant to develop a program dashboard to display the project status of Moving Atlanta Forward projects. The dashboard is still under development, and it does not contain up-to-date data. The program lacks written procedures for collecting and validating its data. The Strategic Delivery Plan does not include a process to track soft costs for the projects, so the program is in the process of developing one.

As of August 2023, 48 of 207 Moving Atlanta Forward projects had begun. According to ATLCLOUD data, as of August 2023, \$11.7 million had been spent, and \$9.7 million had been encumbered. The Strategic Delivery Plan requires departments to hire project managers, but they have faced challenges due to non-competitive salaries for positions and the limited candidate pool.

#### *Why We Did This Audit*

We undertook this audit in compliance with Ordinance No. 22-O-1369, adopted by the City Council in May 2022, which states that the city auditor should conduct an annual review of financials and project delivery for the program. The ordinance established increased oversight, accountability, and resident participation with the intent of improving project delivery for the Moving Atlanta Forward Infrastructure Program.

#### *What We Recommended*

To maintain project budgets and schedule, we recommend that the deputy chief operating officer:

- ensure that departments are completing project management plans, monthly variance reports, and the RACI matrix during the activation phase and that ongoing training is provided to departmental staff on those procedures
- assist the departments in developing written procedures for ensuring dashboard completeness and accuracy
- assist the departments in developing a system and written procedures for tracking soft costs

For more information regarding this report, please use the "contact" link on our website at [www.atlaudit.org](http://www.atlaudit.org)

## Management Responses to Audit Recommendations

Summary of Management Responses		
<b>Recommendation #1:</b> We recommend that the deputy chief operating officer ensure that departments are completing project management plans, monthly variance reports, and the RACI matrix during the activation phase and that ongoing training is provided to departmental staff on those procedures.		
<b>Response:</b> Agree	<b>Status:</b> Started	<b>Estimated Completion Date (M/Y):</b> 4/24
<b>Recommendation #2:</b> We recommend that the deputy chief operating officer assist the departments in developing written procedures for ensuring dashboard completeness and accuracy.		
<b>Response:</b> Partially Agree	<b>Status:</b> Started	<b>Estimated Completion Date (M/Y):</b> 1/24
<b>Recommendation #3:</b> We recommend that the deputy chief operating officer assist the departments in developing a system and written procedures for tracking soft costs.		
<b>Response:</b> Partially Agree	<b>Status:</b> Started	<b>Estimated Completion Date (M/Y):</b> 4/24



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**Daniel Ebersole, Vice Chair**  
**Donald T. Penovi, CPA**  
**Dargan Burns, III**

December 7, 2023

Honorable Mayor and Members of the City Council:

We conducted this audit as the first of five annual reviews of the Moving Atlanta Forward Infrastructure Program, as required by Ordinance No. 22-O-1369. The ordinance requires the city auditor to review the program's financials and project delivery. Our recommendations focus on ensuring that project monitoring controls are working as intended.

The Audit Committee has reviewed this report and is releasing it in accordance with Article 2, Chapter 6 of the City Charter. We sent a draft report to management on November 7, 2023, and received their response on November 28, 2023. We appreciate the courtesy and cooperation of city staff throughout the audit. The team for this project was Rebecca Robinson, Imani Adams, and Neeka Benton.

Amanda Noble  
City Auditor

Danielle Hampton  
Chair, Audit Committee



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# Moving Atlanta Forward Infrastructure Program

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# Introduction

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We undertook this audit as required by Ordinance No. 22-O-1369, adopted by the City Council in May 2022. The ordinance established increased oversight, accountability, and resident participation with the intent of improving project delivery for the Moving Atlanta Forward Infrastructure Program. City Council noted in the legislation that “both the Renew Atlanta and TSPLOST programs have seen project costs that are significantly higher than original estimates, experienced a significant increase in construction costs, and faced real challenges around project management and unacceptable delays in project delivery.” In addition to requiring quarterly reports from four city departments on project status, City Council also required the city auditor to conduct an annual review of financials and project delivery for the program and present findings to the Transportation and Finance-Executive Committees. This is the first of those required reports.

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## Background

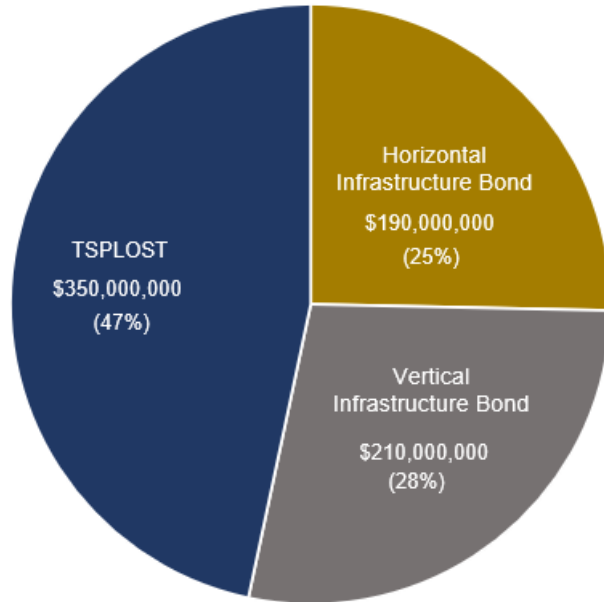
Atlanta voters approved the Moving Atlanta Forward Infrastructure Program through ballot measures in 2022, to provide funds over the next five years for improving the city’s streets, sidewalks, parks, recreation centers, and public safety facilities. In May 2022, voters approved Public Improvement Bonds for the Moving Atlanta Forward Infrastructure Program. The city had already begun addressing its estimated \$3 billion in infrastructure needs through Renew Atlanta, a bond program approved by voters in March 2015, and the (TSPLOST) Transportation Special Purpose Local Option Sales Tax—a 0.4-cent sales tax approved by voters in November 2016, and renewed in 2021 for the next five years.

### **Moving Atlanta Forward Is Funded by Tax Revenue and Bonds**

The \$750 million Moving Atlanta Forward Infrastructure Program is funded in part (47%) by TSPLOST, the renewed sales tax. The city anticipates the sales tax to generate \$350 million in funding. The revenue is mandated to be used for transportation capital projects that will include streets, sidewalks, and bridges. Voters also approved two general obligation bonds totaling approximately \$400 million, which represent a combined 53% of the funding. A horizontal infrastructure bond totaling \$190 million will be used for parks, trails, and transportation projects. A vertical infrastructure bond of \$210 million

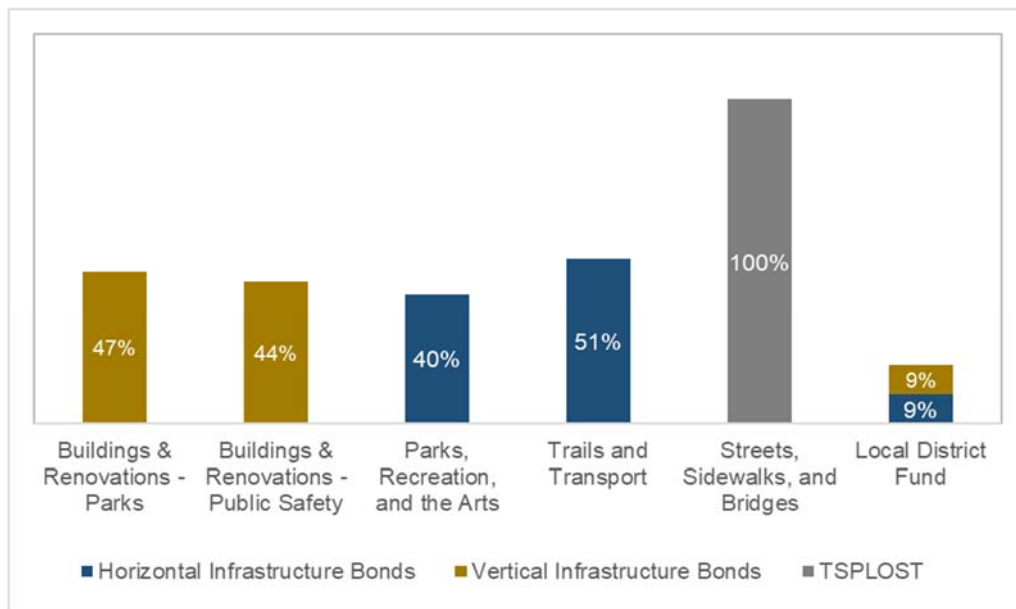
will fund new buildings and building renovations for public safety (police facilities and fire stations), and parks and recreation facilities. The funding allocation for the program and use of funds is shown in Exhibits 1 and 2.

**Exhibit 1: Moving Atlanta Forward Is Funded by Two Bonds and TSPLOST**



**Source:** Ordinance No. 22-O-1369; Resolution No. 21-R-3928; City of Atlanta website: [Moving Atlanta Forward: 2022 Infrastructure Package \(atlantaga.gov\)](https://www.atlantaga.gov/moving-atlanta-forward-2022-infrastructure-package)

**Exhibit 2: Funds Will Be Primarily Used for Horizontal and Vertical Infrastructure**



**Source:** Ordinance No. 22-O-1369; Resolution No. 21-R-3928; City of Atlanta website: [Moving Atlanta Forward: 2022 Infrastructure Package \(atlantaga.gov\)](https://www.atlantaga.gov/moving-atlanta-forward-2022-infrastructure-package)

The bonds also include \$36 million in local district discretionary funds, allowing the councilmember in each district to use \$3 million for neighborhood projects that are not already funded by the program. Ordinance No. 22-O-1369 requires City Council to adopt a preliminary plan for the 12 discretionary accounts consisting of \$1.5 million for horizontal projects and \$1.5 million for vertical projects per district. The plan is not binding, but all projects must fall within the categories or subcategories identified in the ballot language for use of the bonds. Although the date the plan is due has been extended several times, the latest extension, adopted by Ordinance No. 23-O-1366 on August 7, 2023, set the plan deadline to August 31, 2023. As of November 2023, the plan has not yet been adopted. Councilmembers have already begun approving donations for specific projects using these discretionary funds. Councilmembers must approve a binding plan encumbering discretionary dollars by December 31, 2025.

The bonds were issued November 3, 2022. Although the city does not have a binding deadline by which to spend the funds, the city expects that 85% of the bond funds will be spent within three years. If the funds are spent within the three-year period, the city can retain interest earnings on the bonds; if that time period is not met, the interest earnings must be returned to the U.S. Treasury.

### **City Council Put Guardrails in Place for Oversight and Accountability**

City Council acknowledged in the ordinance creating the Moving Atlanta Forward Infrastructure Program that the previous Renew Atlanta and TSPLOST infrastructure programs were over budget, did not meet deadlines, experienced project management challenges, and funding allocation and project lists were not transparent to citizens, undermining public trust. City officials intended to implement changes to address these issues in the new infrastructure program.

To improve oversight and transparency, City Council authorized creation of the Department of Transportation in 2019 to take the lead on managing transportation initiatives for the city; this function was previously under the Department of Public Works. Ordinance No. 22-O-1369 provides that the Departments of Transportation, Parks and Recreation, Enterprise Asset Management, and Procurement will be required to provide quarterly project status reports to their respective City Council committees, and that the city auditor is required to conduct an annual review of financial and project delivery and report findings to the Finance-Executive and Transportation committees. Also, the Executive Office staff plans to conduct routine reviews of the

program to ensure that departments are retaining required documentation and complying with project controls. Councilmembers are encouraged to hold community advisory meetings to solicit feedback from residents on projects within their districts. Unlike the Renew and earlier TSPLOST funded projects, the projects listed in Resolution Nos. 21-R-3927 and 21-R-3928 for the Moving Atlanta Forward Infrastructure Program are binding.

Ordinance No. 22-O-1369 established a 15-member Stakeholder Advisory Committee. The committee is intended to represent the interests of residents by ensuring the program is implemented in an “expedient, organized, and accountable manner.” Committee members are to focus on budget status, project scope and schedule, construction management practices, stakeholder satisfaction, environmental stewardship, safety, and risk. Advisory committee members are appointed by the Mayor and City Council districts, and should have construction, law, accounting, real estate, engineering, planning, auditing, finance, or project management experience. Members are expected to provide advice and recommendations to the public, the mayor, chief operating officer, and councilmembers on spending, budgeting, projects, and legislation related to the Moving Atlanta Forward Infrastructure Program. Members are to be appointed to two-year terms and are required to meet quarterly. City Council has approved 12 members, one member is pending City Council approval, and two seats remain vacant, as of October 2023.

City Council adopted a Strategic Delivery Plan for the program in Resolution No. 22-R-4827 in January 2023, intended to function as a guide for “increased oversight, accountability, resident participation, and a commitment to improved project delivery.” The Strategic Delivery Plan establishes a project management framework and identifies the role of each city department in delivering projects under the program and includes monitoring and control measures to ensure projects comply with schedule, budget, and scope. The plan also outlines a prioritization schedule for the departments to manage projects under the program.

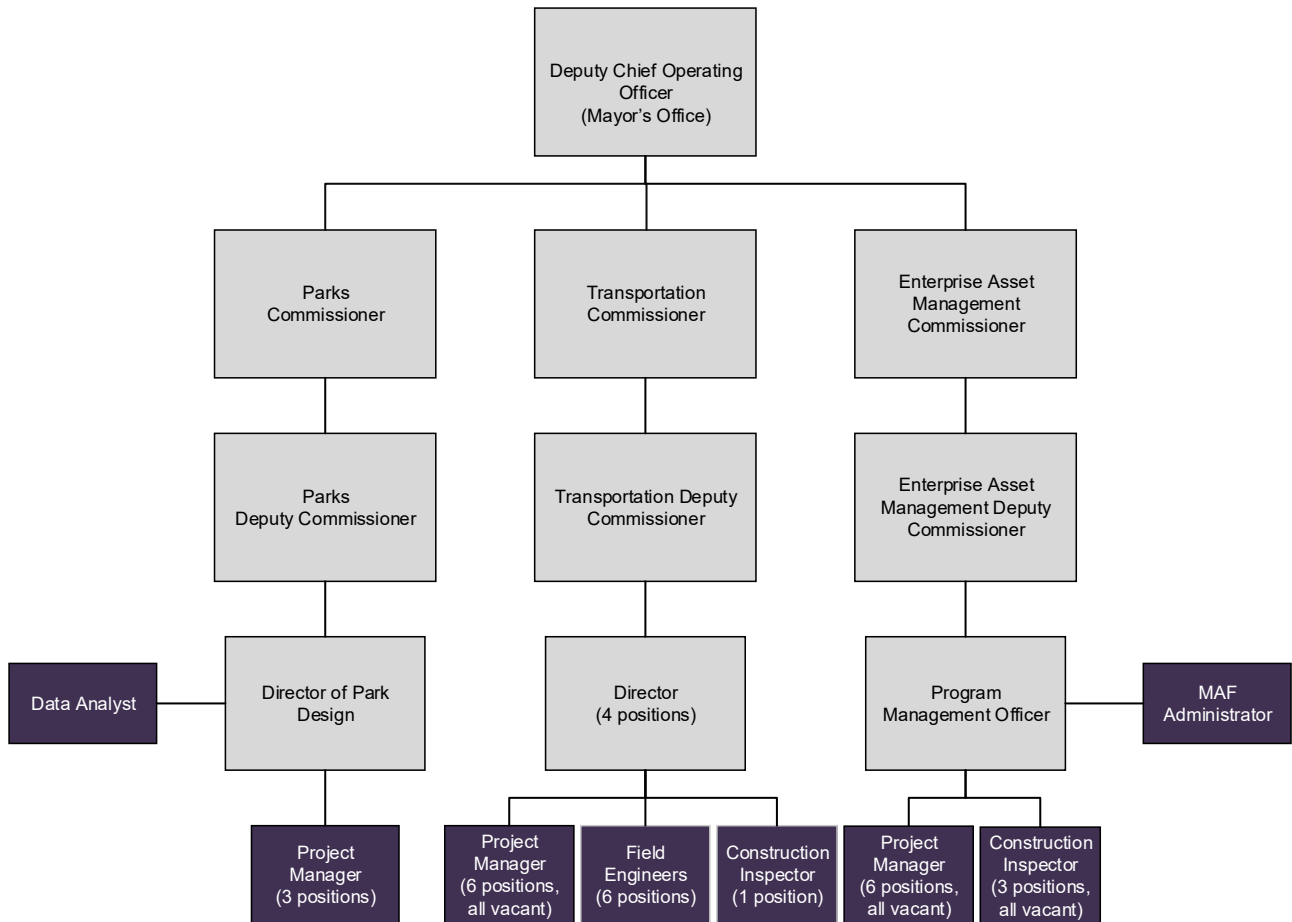
### **Three Departments Manage Projects Under the Program**

The overall Moving Atlanta Forward Infrastructure Program is administered through the Mayor’s Office, but three departments directly oversee projects—the Departments of Transportation, Enterprise Asset Management, and Parks and Recreation (see Exhibit 3). Three additional departments, Procurement, Finance, and Law, provide support. Transportation, Enterprise Asset Management, and Parks are each responsible for managing Moving Atlanta Forward Infrastructure

Program projects. Projects funded by the vertical infrastructure bond for new buildings and building renovations are to be managed by Enterprise Asset Management. Projects under the horizontal infrastructure bond for parks, trails, and transportation will be overseen by the Departments of Transportation and Parks and Recreation.

The Strategic Delivery Plan requires departments to designate project managers during the activation phase of individual projects. Project managers are responsible for ensuring that all of the internal and external requirements are incorporated into the planning, design, and construction of projects within the program. Project managers will be assigned to projects based on their years of experience and qualifications.

**Exhibit 3: Parks, Transportation, and Enterprise Asset Management Manage Projects**



**Source:** Developed by auditors based on departmental staffing information as of September 2023

The Department of Enterprise Asset Management uses a JOC (job order contract), which is a type of an IDIQ (Indefinite Delivery, Indefinite Quantity contract), to assist in its construction process. A job order contract is a procurement method used by state and federal agencies that largely outsources the procurement process. Enterprise Asset Management has contracted with a vendor under an umbrella professional services contract, and that contractor compiles a list of ready-to-deploy contractors from which the city can select for projects. Agreements with contractors for individual projects are issued through task orders under the umbrella consulting contract, and the primary vendor receives fees for each task order issued. Because each job is not individually bid, this type of arrangement allows the city to identify and deploy contractors more quickly.

Construction industry sources highlight some benefits and challenges of using job order contracts, as shown in Exhibit 4. Benefits include expedited project delivery and flexibility in the quantity and scope of work, while the challenges include potentially limiting competition and flexibility in acquiring products and services and added oversight for managing task orders. Due to a lack of structure and oversight, there is greater opportunity for fraud, waste, and abuse. Also, because these types of contracts emphasize completing projects quickly, controls to ensure projects are properly defined and competitively priced may be overlooked. This results in projects that are not competitively bid and potentially overpriced.

**Exhibit 4: JOCs Could Help Expedite Project Delivery**

Benefits	Challenges
<ul style="list-style-type: none"> <li>• Streamlined ordering increase potential to deliver products and services quickly</li> <li>• Reduces multiple procurements for similar products and services</li> <li>• Negotiated prices and labor rates for vetted, qualified contractors</li> <li>• Flexibility in quantity and scope of work</li> </ul>	<ul style="list-style-type: none"> <li>• Competition lies in awardees being given fair opportunity for consideration in contract</li> <li>• Reduced flexibility in acquiring products and services</li> <li>• Managing task orders requires attention and strong project management</li> </ul>

**Source:** Developed by auditors based on online research (Defensive Acquisition University, Trimble ProjectSight, and PMStudyCircle)

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## Audit Objective

This report addresses the following objective:

- Are controls in place to ensure that Moving Atlanta Forward projects adhere to established budget, scope, and schedule requirements?

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## Scope and Methodology

We conducted this audit in accordance with generally accepted government auditing standards. We focused on Moving Atlanta Forward Infrastructure Program's project delivery framework.

Our audit methods included:

- reviewing legislation related to the program to understand program governance and approved projects
- interviewing Parks, Enterprise Asset Management, and Transportation staff to understand program operations
- reviewing the program's dashboard data and comparing it to data in ATLCLOUD to assess reliability
- reviewing program budgets, encumbrances, and paid amounts in ATLCLOUD to analyze financial information
- reviewing program documentation included in SharePoint
- reviewing the U.S. Government Accountability Office's Standards for Internal Control in the Federal Government (Green Book) to identify best practices
- reviewing the Strategic Delivery Plan to identify program controls
- reviewing projects in the pre-construction phase for compliance with the Strategic Delivery Plan

Generally accepted government auditing standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.





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## Findings and Analysis

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### Control Design Is Consistent with Best Practices but Obstacles Delay Project Activation

City Council put controls in place for the Moving Atlanta Forward Infrastructure Program by approving the Strategic Delivery Plan, which provides a detailed framework for managing projects. The guidelines in the plan are generally consistent with best practices and include controls to track whether projects are within budget and on schedule, whether project deliverables are met, and changes in contract terms.

We found that two of the departments responsible for managing projects—Parks and Enterprise Asset Management—have not fully documented all controls in the Strategic Delivery Plan. Although many projects are in the initial phases, these departments had not completed project management plans, which are required to be completed prior to the construction phase. Project management plans serve to start projects in a structured manner and establish a baseline for future decision-making. The Department of Transportation’s projects had not yet begun.

The program dashboard, which users will rely on for information and decision-making, is still being developed and does not contain up-to-date or complete information. Additionally, processes should be implemented to track soft costs for the projects, which are not covered in the Strategic Delivery Plan. An Executive Office employee told us that the office is exploring options for tracking soft costs and planning to implement a system by the beginning of 2024.

As of August 2023, \$11.7 million had been spent, and \$9.7 million had been encumbered; of 207 projects slated for completion, 48 had begun. The Department of Transportation is responsible for the majority of the projects under the program. All departments have faced challenges hiring project managers due to the non-competitive salaries for the positions and limited candidate pool. Dedicated project managers are required by the Strategic Delivery Plan.

Our recommendations to the deputy chief operating officer focus on developing written procedures to implement and document the controls in the Strategic Delivery Plan and tracking soft costs.

## Strategic Delivery Plan Provides Control Framework

The Strategic Delivery Plan, approved by City Council, establishes controls for project execution that are consistent with best practices; however, program staff have faced challenges implementing the controls outlined in the plan. Departments have not created written procedures for dashboard data collection and validation and tracking soft costs. We recommend that the deputy chief operating officer ensure that departments are completing project management plans, monthly variance reports, and the RACI matrix during the activation phase and that ongoing training is provided to departmental staff on those procedures.

Program controls are consistent with best practices. The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (GAO's Green Book) outlines five components and 17 principles of internal control as a process to be used by management to help an entity achieve its goals. The five components are control environment, risk assessment, control activities, information and communication, and monitoring. The 17 principles support the design, implementation, and operation of the associated components and represent the requirements necessary to establish an effective internal control system, as shown in Exhibit 5. The Strategic Delivery Plan establishes monitoring and control measures across each project's life cycle to ensure the program and its projects adhere to a baseline schedule, budget, and project scope. The plan covers 16 of the 17 best practice principles.

**Exhibit 5: Strategic Delivery Plan Outlines Controls Consistent with Best Practices**

GAO Green Book Principle	In Strategic Delivery Plan
<b>Control Environment</b>	
1. Demonstrate Commitment to Integrity and Ethical Values	✓
2. Exercise Oversight Responsibility	✓
3. Establish Structure, Responsibility, and Authority	✓
4. Demonstrate Commitment to Competence	✓
5. Enforce Accountability	✓
<b>Risk Assessment</b>	
6. Define Objectives and Risk Tolerance	✓
7. Identify, Analyze, and Respond to Risks	✓
8. Assess Fraud Risk	✓
9. Identify, Analyze, and Respond to Change	✓
<b>Control Activities</b>	
10. Design Control Activities	✓
11. Design Activities for the Information System	x
12. Implement Control Activities	✓
<b>Information and Communication</b>	
13. Use Quality Information	✓
14. Communicate Internally	✓
15. Communicate Externally	✓
<b>Monitoring</b>	
16. Perform Monitoring Activities	✓
17. Evaluate Issues and Remediate Deficiencies	✓

**Source:** Developed by auditors based on the U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (GAO's Green Book), p.15

As shown in Exhibit 5, the Strategic Delivery Plan covers all internal control principles listed by the GAO Green Book, except designing information system controls.

Exhibit 6 highlights program risks, Strategic Delivery Plan controls (in Section 5.2 "Program Control"), and documentation associated with those controls. Based on the lessons learned from the Renew and first TSP/OST programs, two major risks to project delivery were projects exceeding the budget and deadline; therefore, the Strategic Delivery Plan attempts to outline controls and related documentation to mitigate those risks.

**Exhibit 6: Strategic Delivery Plan Controls to Maintain Project Budget and Schedule**

Risks	Controls	Risk Mitigation
Project Exceeds Deadline	<ul style="list-style-type: none"> <li>• Master Schedule</li> <li>• RACI Matrix (Risk, Accountable, Consulted, Informed)</li> <li>• Project Scope</li> <li>• Project Management Plan</li> <li>• Project Schedule</li> <li>• Monthly Variance Reports</li> </ul>	<ul style="list-style-type: none"> <li>• These controls are intended to keep projects on schedule               <ul style="list-style-type: none"> <li>○ the master schedule provides a programmatic approach to project delivery</li> <li>○ the RACI matrix specifies responsibilities for projects</li> <li>○ the project schedule and scope and the project management plan help project managers track deadlines</li> <li>○ the monthly variance report identifies projects that are not on schedule</li> </ul> </li> </ul>
Project Exceeds Budget	<ul style="list-style-type: none"> <li>• Project Charter</li> <li>• Project Scope</li> <li>• Budget Adjustment Summary</li> <li>• Monthly financial reporting to PMs</li> <li>• Monthly reporting to Council on discretionary funds</li> </ul>	<ul style="list-style-type: none"> <li>• These controls are intended to ensure that projects are delivered within budget               <ul style="list-style-type: none"> <li>○ the project charter and scope specify the initial project budget</li> <li>○ monthly financial reporting helps project managers analyze financial information at the cost code level</li> <li>○ monthly reporting on Council discretionary funds provides the status of funded projects</li> <li>○ the budget adjustment summary tracks approved budget changes</li> </ul> </li> </ul>

**Source:** Strategic Delivery Plan, Section 5.2

Departments did not complete the project management plan or monthly variance reports before the construction phase. The Strategic Delivery Plan outlines monitoring controls for projects in the program. Projects are to follow a five-step project life cycle, which includes activation, preconstruction, procurement, construction, and completion phases (see Exhibit 7).

## Exhibit 7: Project Life Cycle as Developed in Strategic Delivery Plan



Source: Strategic Delivery Plan, p. 9

During the project life cycle, a range of project monitoring and control measures are intended to ensure that projects, and ultimately the program, adhere to a baseline schedule, budget, and project scope. The plan outlines specific controls at each phase of the life cycle.

We identified eight key controls from the Strategic Delivery Plan:

1. Project charter
2. Baseline Schedule
3. Responsible, Accountable, Consulted, and Informed (RACI) Matrix
4. Risk Register
5. Project Management Plan
6. Budget Adjustment Summary
7. Monthly Variance Report
8. ATLCloud funding confirmation

The plan states that departments should create a project charter during the activation phase. The charter should provide an overview of the project scope, reference funding sources, detail project budget, define milestone dates, and identify project risks on the risk register.

A RACI (Responsible, Accountable, Consulted, and Informed) matrix (see Exhibit 8) describes the roles and responsibilities of the parties involved in the project and should be completed during the activation phase.

**Exhibit 8: RACI Matrix Identifies Role and Deliverables**



**Source:** Strategic Delivery Plan, p. 10

The Project Management Plan details the planning, monitoring, and implementation of a project. It should be prepared by the project manager and is a tool to help start off the project and assist in establishing a baseline for future decision making. The baseline schedule is intended to capture project milestones and identify risks with the schedule. The project schedules should be reviewed and updated monthly by the deputy commissioner of each department. Any monthly updates that vary from the baseline schedule should be reviewed and approved by the deputy commissioner of each department using a monthly variance report.

We reviewed documentation for all the projects overseen by the Departments of Enterprise Asset Management, Parks, and Transportation in the preconstruction phase to verify the implementation of the key controls outlined in the Strategic Delivery Plan for the activation phase. Enterprise Asset Management staff reported four of its projects were in the preconstruction phase:

1. Fire Station 26 Replacement
2. Fire Station 30
3. Fire Station 31
4. Zone 4 Police Precinct Replacement

We were unable to locate the project management plan, budget adjustment summary, and monthly variance report for any of the projects managed by the Department of Enterprise Asset Management. Staff told us it completes the project management plan in the construction phase.

Parks reported 11 projects were in preconstruction, listed below:

1. Bessie Branham Treehouse Improvements
2. Brownwood Park Improvements
3. Citywide Parks ADA Improvements
4. Cabbagetown Park
5. John Howell Park Improvements
6. Neighborhood Parks Projects CD 5 (Bessie Branham Amenities and East Lake Park Improvements)
7. Neighborhood Parks Projects CD 7 (Little Nancy Creek Pedestrian Bridge)
8. Rebel Valley Park Replacement Playground and Amenities
9. Sidney Marcus Park Improvements
10. Sunken Garden Park Improvements
11. Yonah Park Improvements

We were unable to locate the RACI matrix, project management plan, budget adjustment summary, and monthly variance report for any of the projects managed by Parks staff. Parks has projects with built-in sub projects, which made it difficult to confirm ATLCloud funding and track individual project costs.

As of August 2023, Transportation had no projects recorded in ATLCloud. Budget adjustment summaries are completed as needed, so they may not have been required during the scope of the audit, and the progress of these projects may not have triggered the need for monthly variance reports.

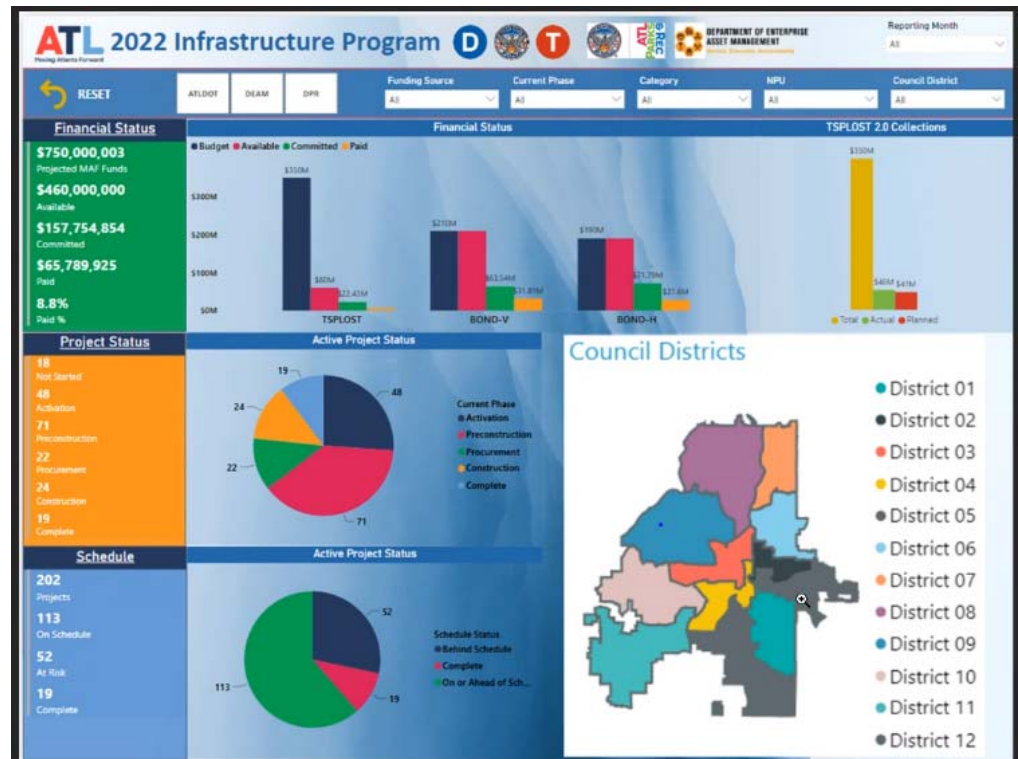
If departments do not comply with Strategic Delivery Plan procedures, projects may be delayed, and departments may overspend project budgets. We recommend that the deputy chief operating officer ensure that departments are completing project management plans, monthly variance reports, and the RACI matrix during the activation phase and that ongoing training is provided to departmental staff on those procedures. Executive Office staff told us the office is planning to implement training on the Strategic Delivery Plan through consultants.

The program dashboard should be fully implemented by developing written procedures to collect and validate data and keep the information up to date. The Strategic Delivery Plan states that the

program should use a master schedule to ensure consistent delivery across all the departments. It also states that reporting should include budgets and encumbered and paid amounts, which should be distributed to council members monthly to communicate project statuses, and reporting data should be maintained in a database. To accomplish this, a consultant in collaboration with Transportation staff developed a dashboard for the Moving Atlanta Forward Infrastructure Program. Transportation staff wanted city staff to administer the dashboard, so Transportation oversees it and AIM staff updates the data for it. The dashboard includes project status, budget, encumbrances, and paid amounts as required by the Strategic Delivery Plan.

The dashboard is populated through a Microsoft Excel spreadsheet. Employees from each department self-report information, and AIM employees enter the information into the spreadsheet. The dashboard allows users to filter program data (see Exhibit 9) by department and includes information such as the project phase (not started, activation, pre-construction, etc.), budget and expenses, and whether projects are on schedule, at risk (behind more than 30 days), or complete.

**Exhibit 9: Dashboard Tracks Program Costs and Schedule**



**Source:** Screenshot from Transportation on 6/20/2023



We identified discrepancies in the dashboard data, including missing line items in City Council discretionary funding and outdated data. Executive Office staff told us that the dashboard is still under design, which may explain some discrepancies, and will be assessed for functionality and compliance when complete. Furthermore, Transportation stated it is in the process of documenting its procedures for updating the dashboard.

AIM employees administering the dashboard do not validate any of the data beyond basic logical tests. We requested written procedures for updating the dashboard from Transportation, but none were provided. The program has not yet established written procedures for collecting and validating the dashboard data. The project delivery departments and the mayor have access to the dashboard through a link, but it is unclear how widely users have shared the link. Because users may rely on the data for information and decision-making purposes, the dashboard should be kept up-to-date and accurate. We recommend that the deputy chief operating officer assist the departments in developing written procedures for ensuring dashboard completeness and accuracy.

The infrastructure program should implement processes for tracking soft costs. The Strategic Delivery Plan does not outline steps for tracking soft costs, which are the administrative expenses associated with projects. In our previous audits of Renew construction projects, we found that the failure to track soft costs may have contributed to projects going over budget. Staff from Transportation, Parks, and Enterprise Asset Management told us that they have not received direction from the Executive Office on tracking soft costs. Executive Office staff told us in October 2023 that the office is exploring systems for tracking soft costs and plans to implement one by the beginning of 2024.

We recommend that the deputy chief operating officer assist the departments in developing a system and written procedures for tracking soft costs.

### **Project Activation Has Been Slow**

The Strategic Delivery Plan outlines a project schedule for the Moving Atlanta Forward Infrastructure Program. Projects are slated for activation in five batches, and the schedule includes a five-phase process that all projects should follow. Over half the projects in batch one that should be in the activation phase by the end of 2023 have not begun. For the projects that have begun, departments have encumbered \$9.7 million and paid \$11.7 million. Department staff told

us the projects are delayed because it has been difficult to hire project managers, which is a requirement of the Strategic Delivery Plan.

Of 207 projects slated for completion, only 48 have begun. The Strategic Delivery Plan separates the 207 total projects into five batches determined based on repair need, readiness, fund availability, and geographic location. The projects in each of the five batches are scheduled to begin activation in specific calendar years (see Exhibit 10).

**Exhibit 10: Majority of Projects are in Batch One**

Batch	Scheduled Calendar Year	Number of Projects
1	2023	94
2	2024	47
3	2025	44
4	2026	21
5	2027	1
Total Projects		207

**Source:** Moving Atlanta Forward Infrastructure Program Strategic Delivery Plan (p. 55-74)

We reviewed the departments’ self-reported status on the project dashboard and confirmed project status with Transportation, Parks, and Enterprise Asset Management. As of August 2023, 153 projects had not started and six had no reported status (see Exhibit 11). Parks employees said they started projects from different batches, as some projects have longer lead times than others.

**Exhibit 11: Over Half of Projects Have Yet to Begin**

Phase	Transportation	Parks	Enterprise Asset Management	Grand Total
Not Started	115	37	1	153
1. Activation	7	0	1	8
2. Preconstruction	0	9	4	13
3. Procurement	1	4	0	5
4. Construction	0	20	1	21
5. Complete	0	1	0	1
Not Reported	1	0	5	6
Total Projects	124	71	12	207

**Source:** Moving Atlanta Forward Infrastructure Program Strategic Delivery Plan (p. 55-74); Moving Atlanta Forward dashboard maintained by the Department of Transportation staff as of August 2023.

As shown in Exhibit 11, the majority (124 of 207) of the projects slated for completion will be managed by the Department of Transportation, followed by 71 projects under the oversight of Parks. The Department of Enterprise Asset Management will oversee 12 projects. Only Parks has completed a project—the department has completed acquisition of land that will be converted for greenspace restoration and preservation using the horizontal infrastructure bond.

The first batch of projects includes 94 of 207 total projects. These projects should be in the activation phase by the end of 2023. Departments reported that 49 of the batch one projects have not started, as shown in Exhibit 12.

**Exhibit 12: About Half the Projects in Batch One Have Begun**

Phase	Transportation	Parks	Enterprise Asset Management
Not Started	48	0	1
1. Activation	6	0	1
2. Preconstruction	0	9	3
3. Procurement	1	3	0
4. Construction	0	18	1
5. Complete	0	1	0
Not Reported	1	0	1
<b>Total Projects</b>	<b>56</b>	<b>31</b>	<b>7</b>

**Source:** Moving Atlanta Forward Infrastructure Program Strategic Delivery Plan (p. 55-74); Moving Atlanta Forward dashboard maintained by the Department of Transportation staff.

As of August 2023, total encumbrances and payments recorded in ATLCLOUD were \$9.7 million and \$11.7 million, respectively. Exhibit 13 shows the spending to date for the Moving Atlanta Forward Infrastructure Program projects as of August 17, 2023. We reviewed data in ATLCLOUD for the projects with invoices and encumbrances. The Department of Parks and Recreation encumbered about \$2.5 million and paid about \$10 million to date, and the Department of Enterprise Asset Management encumbered about \$7 million and paid almost \$1.4 million. The Department of Transportation had no reported encumbrances or expenses in ATLCLOUD at that time. Transportation staff told us in October 2023 that the department may revise the sequence of its projects.

**Exhibit 13: Expenses Total \$11.7 Million, as of August 2023**

Funding Source	Parks		Enterprise Asset Management		Transportation	
	Encumbered	Paid	Encumbered	Paid	Encumbered	Paid
Vertical Bond	\$0	\$0	\$7,013,706.56	\$1,358,526.10	\$0	\$0
Horizontal Bond	\$2,687,949.61	\$10,097,324.78	\$0	\$0	\$0	\$0
TSPLOST	\$0	\$0	\$0	\$0	\$0	\$0

**Source:** Developed by auditors based on ATLCLOUD data

Staff from the three departments told us they have faced challenges hiring project managers, a requirement of the activation phase. The Strategic Delivery Plan states that each department should have dedicated project managers. Project managers fall under three positions classes: project manager I, project manager II, and project manager III. Staff told us that the salaries have made it difficult to hire project managers. The salaries range from a minimum of \$50,900 for project manager I position to a maximum of \$98,000 for a project manager III (see Exhibit 14); staff told us that these salaries are not competitive for the minimum qualifications for the positions. Until project managers are hired, city employees in each department are functioning in those roles. According to Executive Office staff, the three project delivery departments have project manager positions available that they are actively trying to fill; staff told us that Parks and Enterprise Asset Management projects are not at risk of falling behind schedule because existing employees in those departments are administering them.

**Exhibit 14: Project Manager Salaries May Hinder Project Progression**

Classification	Minimum Years of Experience	Minimum Salary	Mid-range Salary	Maximum Salary
Project Manager I	5	\$50,900	\$67,800	\$84,800
Project Manager II	10	\$54,700	\$72,900	\$91,100
Project Manager III	15	\$58,800	\$78,400	\$98,000

**Source:** City Classification Table and Strategic Delivery Plan, p. 10

Because departments have been unable to fill vacant project manager positions and current staff have other obligations, projects may fall behind schedule and lack adequate oversight. Executive Office staff told us that they are authorized to hire project managers above the salary mid-point but are also concerned with ensuring that salaries of new hires are equitable compared to those of existing staff.

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## Recommendations

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In order to maintain project budgets and schedule, we recommend that the deputy chief operating officer:

1. ensure that departments are completing project management plans, monthly variance reports, and the RACI matrix during the activation phase and that ongoing training is provided to departmental staff on those procedures
2. assist the departments in developing written procedures for ensuring dashboard completeness and accuracy
3. assist the departments in developing a system and written procedures for tracking soft costs



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# Appendices

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## Appendix A: Management Review and Response to Audit Recommendations

Report # 23.07	Report Title: Moving Atlanta Forward Infrastructure Program 2023 Annual Review	Date: December 2023
<b>Recommendation 1:</b> We recommend that the deputy chief operating officer ensure that departments are completing project management plans, monthly variance reports, and the RACI matrix during the activation phase and that ongoing training is provided to departmental staff on those procedures.	<b>Risk Category:</b> Contract Management	<b>Response:</b> Agree
<b>Related Findings:</b> 1. Departments did not complete the project management plan or monthly variance reports before the construction phase.		
<b>Proposed Action:</b> Transportation: Educate staff on the requirements of the Strategic Delivery Plan. Verify completion of required documentation. Monitor compliance.  Parks: PMPs have since been implemented for majority of activated projects. Others are in progress. DPR has no monthly variances at this time.  Enterprise Asset Management: DEAM believes completing the PMP during the Pre-Construction phase makes more sense because you are finalizing the Design scope/Drawings and developing a more accurate project cost. As for the variance report, we can complete it once a standardized format is issued along with instructions.		<b>Current Status:</b> Started
<b>Business Owner:</b> Commissioners Caviness (Transportation) and Cutler (Parks), and Deputy Commissioner Davis (Enterprise Asset Management)		<b>Estimated Implementation Date (M/Y):</b> 4/24
<b>Additional Comments:</b> According to the Executive Office, commissioners are responsible for ensuring that each department lays out the procedures in the Strategic Delivery Plan. The deputy chief operating officer ensures commissioners are compliant with the Strategic Delivery Plan.		

<p><b>Recommendation 2:</b></p> <p>We recommend that the deputy chief operating officer assist the departments in developing written procedures for ensuring dashboard completeness and accuracy.</p>	<p><b>Risk Category:</b></p> <p>Monitoring and Reporting</p>	<p><b>Response:</b></p> <p>Partially Agree</p>
<p><b>Related Findings:</b></p> <p>1. The program dashboard was not fully implemented with up-to-date information through written procedures for collecting and validating associated data.</p>		
<p><b>Proposed Action:</b></p> <p>Transportation: Develop and implement written procedures consistent with the Strategic Delivery Plan to ensure monthly data is collected and validated.</p> <p>Parks: DPR recently updated information for Program Dashboard to ADOT dated November 8, 2023.</p> <p>Enterprise Asset Management: Agree- however, all dashboard items are filled in as currently required. We recommend the dashboard be updated directly in the software rather than holding it in Excel if possible, as this can lead to errors.</p>		<p><b>Current Status:</b></p> <p>Started</p>
<p><b>Business Owner:</b></p> <p>Commissioners Caviness (Transportation) and Cutler (Parks), and Deputy Commissioner Davis (Enterprise Asset Management)</p>		<p><b>Estimated Implementation Date (M/Y):</b></p> <p>1/24</p>
<p><b>Additional Comments:</b> According to the Executive Office, commissioners are responsible for ensuring that each department lays out the procedures in the Strategic Delivery Plan. The deputy chief operating officer ensures commissioners are compliant with the Strategic Delivery Plan.</p>		

<p><b>Recommendation 3:</b></p> <p>We recommend that the deputy chief operating officer assist the departments in developing a system and written procedures for tracking soft costs.</p>	<p><b>Risk Category:</b></p> <p>Monitoring and Reporting</p>	<p><b>Response:</b></p> <p>Partially Agree</p>
<p><b>Related Findings:</b></p> <p>1. The program had not yet developed a process for tracking soft cost.</p>		
<p><b>Proposed Action:</b></p> <p>Transportation: Develop a clear and concise definition of soft costs. Coordinate with other departments to identify tools and resources to track soft costs and develop written procedures.</p> <p>Parks: Awaiting direction from the Program concerning this matter.</p> <p>Enterprise Asset Management: Definitions of soft cost usually include everything that is not part of the construction and FF&amp;E; it might be simpler to subtract these costs from the total project budget to arrive at soft cost.</p>		<p><b>Current Status:</b></p> <p>Started</p>
<p><b>Business Owner:</b></p> <p>Commissioners Caviness (Transportation) and Cutler (Parks), and Deputy Commissioner Davis (Enterprise Asset Management)</p>		<p><b>Estimated Implementation Date (M/Y):</b></p> <p>4/24</p>
<p><b>Additional Comments:</b> According to the Executive Office, commissioners are responsible for ensuring that each department lays out the procedures in the Strategic Delivery Plan. The deputy chief operating officer ensures commissioners are compliant with the Strategic Delivery Plan.</p> <p>Executive Office says that soft costs are limited to impact and permitting fees, and the program is implementing a system to track staff time.</p>		