



City of Atlanta
CITY AUDITOR'S OFFICE
AUDIT COMMITTEE MEETING
MINUTES

Thursday, February 4, 2021

9:00 A.M.

Public Conference Bridge
(877) 499-2930
Access Code: 4354262

CALL TO ORDER

The regularly scheduled meeting of the **Audit Committee** was held on **Thursday, February 4, 2021** at **9:00 AM Remotely via Public Conference Bridge**. The following members were present:

INTRODUCTION OF MEMBERS:

Attendees	Status
Danielle Hampton, Chair	Present
Daniel Ebersole	Present
Amanda Beck	Present
Don Penovi	Present
Dargan Burns, III	Present

Others in Attendance:

Auditor's Office: Amanda Noble, City Auditor, Stephanie Jackson, Deputy City Auditor, Matthew Ervin, Micheal Jones, Nia Young and Jackie Ragan

AIM: Tye Hayes

HR: Jeffrey Norman

Adopt agenda

Mr. Dan Ebersole moved to adopt the agenda. Mr. Don Penovi seconded the motion and the Committee voted unanimously in favor.

Approve minutes of December 17, 2020 meeting

Ms. Amanda Beck moved to approve the minutes of the last meeting. Mr. Dargan Burns seconded the motion. The motion passed with a unanimous vote by the committee

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Mr. Ebersole moved to switch items number three and four on the agenda to hear from AIM and Human Resources representatives. The Committee voted in favor of the motion.

Update on City of Atlanta's Material Weaknesses; Current plan to remediate, progress, etc.:

IT: Ms. Tye Hayes updated the Committee on AIM progress on resolving the findings in the KPMG Audit Report and answered the Committee Members' questions.

Pensions: Mr. Jeffrey Norman addressed the Committee regarding the HR findings in the KPMG Audit Report and answered the Committee Members' questions.

Following the discussion, Ms. Hampton asked Ms. Hayes and Mr. Norman if they would come back to the next meeting in April with any updates.

Consideration of audit report to be released

- a. Controls Over CARES Act and FEMA Funding in Response to COVID-19

Mr. Ebersole moved to release the report. Ms. Beck seconded and the committee voted unanimously in favor to release the report.

Status of current projects

Ms. Noble updated the Committee on the status of current projects. The Forensic Audit fieldwork is completed but the report had not been written; the technical review has started for the liquor licensing and enforcement report; the fieldwork has been completed for both the Office of Contract Compliance and APD Hiring reports. A meeting has been scheduled for February 11, 2021 with Finance to discuss the Continuous Audit; however, there is no clear agreed upon process and is not sure what the product will be at this time. Meetings have started with AIM regarding the NIST Cybersecurity audit but there are concerns about issuing a public report. The City Attorney wanted to hold off on the Solid Waste report. A meeting was held in January 2020; however, the Auditor's Office is trying to see if City Council wants to move ahead or not.

Audit Committee Independence

Ms. Noble stated that an e-mail was sent out to the Committee Members asking for a response from them.

Upcoming Committee Activities

RFP for external audit: Mr. Ebersole will be taking the lead as the facilitator and will work with Ms. Noble on a draft to be considered by the Committee at the next meeting in April.

Planning for FY2022: Ms. Noble stated that the Committee could began planning now for FY2022; the risk assessment will be completed in April and a list of potential audit topics provided.

Staffing updates

Ms. Noble updated the Committee on the status of staff. The office is currently fully staffed as of November with 18 positions. Three of the positions are scheduled to be moved to the Inspector General's Office. The office has two monthly staff meetings and a team strengthening meeting. Everything is going well with teleworking.

FY2021 Goals

Ms. Noble shared her FY2021 goals and was open to input for other goals from the Committee. Ms. Noble also shared that the policies and procedures had been updated.

Update on City e-mail accounts

No update made.

Public Comments

There were no comments from the public.

There being no further business, Mr. Burns moved to adjourn the meeting and Ms. Beck seconded the motion. The meeting adjourned at 10:45 a.m.