



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

Thursday, June 3, 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 called to order on **Thursday, June 3, 2021** at **9:03 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	- -

Others in Attendance:

Auditor's Office: Amanda Noble, City Auditor, Stephanie Jackson, Deputy City Auditor, Randi Hadeen, Nia Young, Micheal Jones, Rebecca Robinson, and Jackie Ragan

Finance: Youlanda Carr

KPMG: Karen Mitchell

Adopt Agenda

Mr. Dan Ebersole moved to adopt the agenda as presented. Mr. Don Penovi seconded the motion. The motion passed unanimously.

Approve minutes for April 1, 2021 meeting

Ms. Amanda Beck moved to approve the minutes of the last meeting on April 1, 2021. The motion was seconded by Mr. Penovi. The motion passed unanimously.

KPMG – Audit plan and strategy for the year ending June 30, 2021

Ms. Karen Mitchell, with KPMG, presented the Audit plan and strategy to the Committee. Ms. Mitchell updated the committee on how the audit would be performed for 2021 stating that the scope of the audit would not change; they would continue to work remotely but might adopt a hybrid method by coming out to the site as needed and that there would be the Implementation of the new Accounting Standard which is the adoption of GASB No. 84. Ms. Mitchell also discussed the significant risks relating to the Pension and Benefits Plans, OPEB, Information Technology and Inaccurate Financial Reporting (Department of Watershed).

Update on solicitation for external financial audit services

Ms. Amanda Noble, City Auditor, stated that the Auditor's Office had submitted a completed trigger package to the Department of Procurement and that everything was in good shape to advertise this month.

Consideration of performance audit reports to be released

a. Office of Contract Compliance

Mr. Ebersole moved to approve and release the report as drafted. Ms. Beck seconded the motion. The motion passed unanimously.

b. Forensic Audit Services

Ms. Beck moved to release the report with any suggested changes and with Department of Law approval. Mr. Penovi seconded the motion. The motion passed unanimously.

Status of current projects

Ms. Noble provided the Committee with updates on current projects.

Update on budget development for FY22

Ms. Noble stated that the Budget hearing was held last week, and that the City Council hearing would be on Monday. Ms. Noble also stated that three (3) IPRO positions were being transferred in the budget, that a vacant position would be filled and that a permanent part time position was created.

Update on risk assessment

Ms. Noble stated that the risk assessment model from 2019 was sent to everyone and that she was in the process of looking for a shorter model to be used.

Update on Missionmark implementation

Ms. Noble stated that the implementation of the software is occurring this month with plans to rollout to departments around July. Ms. Noble will update the Committee at the next meeting on August 5th.

Return to Office plan

Ms. Stephanie Jackson, Deputy Auditor, updated the Committee on the return-to-work plan for the Auditor's Office. Ms. Jackson stated that the City has provided updated teleworking policies, that the Office would be following the City's protocol, that the Office would have PPEs available, and that the Office had conducted two (2) staff surveys to assist with planning for the return to work.

Public Comments

There were no public comments.

There being no further business, Mr. Ebersole moved to adjourn the meeting at 10:46 a.m.