



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

Thursday, August 5, 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, August 5, 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, Vice Chair	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, Nia Young, Rebecca Robinson, and Jackie Ragan

KPMG: Karen Mitchell

Roll Call

Adopt Agenda

Mr. Don Penovi moved to adopt the agenda with the addition of another item, Other Business, 10A, being included after Public Comments and before Adjournment. Mr. Dargan Burns seconded the motion and the Committee voted unanimously in favor.

Approve minutes for June 3, 2021 meeting

Ms. Amanda Beck moved to approve the minutes of the last meeting and Mr. Burns seconded. The motion passed unanimously by the Committee.

Update on solicitation for external financial audit services

Ms. Amanda Noble, City Auditor, informed the Committee that the solicitation is still being reviewed by the Law Department; however, it should be advertised soon, and proposals should be ready for reviewing by early October.

Mr. Dan Ebersole questioned the process for the Audit Committee Members' participation and was informed that a training session will be provided. Ms. Noble also provided the steps of the review process to the Committee. Mr. Ebersole asked for a ballpark of the number of responses that are usually received for the RFPs. Ms. Noble estimated approximately six.

Remediation of 2020 Financial Audit material deficiencies

Ms. Noble reported that she had requested an update from the Human Resources (HR) Commissioner and AIM regarding the deficiencies. The HR Commissioner was to get back with her but had not at the time of the meeting. Ms. Noble was told by AIM that the issues with removing employees that are no longer with the City from the system had been completed.

Status of current projects

Ms. Noble provided the Committee with an update on the status of current projects. Ms. Noble reported that NIST Cybersecurity, Recreation Fees and Enforcement of Building and Zoning Code reports are being drafted and are expected to be sent for review and approval at the next meeting. The Streelighting project has a completion date of mid-October but will depend on staff receiving more information from Georgia Power. Ms. Noble reported, regarding the Continuous Audit project, staff is working with Finance and Deloitte on configurating the advance access controls and advance financial controls modular in Oracle and testing is expected to be completed in late September. Ms. Noble stated that she had spoken with the City Attorney regarding the Solid Waste project and was told that the city is still doing its fee study and would like to continue to hold the project until the next calendar year. On the Aviation Maintenance Staffing project, Ms. Noble informed the Committee that staff is still conducting field work.

Annual Audit Planning for FY22

Ms. Noble presented the Committee with a list of 24 possible audit topics for FY22. Ms. Noble stated that the updated risk assessment model has not been completed. Ms. Noble proposed the Committee select 10 topics from the list. Ms. Noble briefly described each of the items on the list. Following a discussion, the Committed selected Watershed Inventory, Direct Payments, Cash Handling, Oracle Timekeeping Configuration and Follow ups as priorities. The Committee agreed to review and select additional topics later via emails.

Update on Missionmark implementation

Ms. Stephanie Jackson, Deputy Auditor, presented the Missionmark Audit Platform to the Committee. Ms. Jackson stated that the implementation is currently in the user acceptance phase; that training sessions are being held by Missionmark and AIM staff; that training videos are being developed; that the audit recommendations from 2006 have been loaded in the system; and that the plans are to start using the system with the next audits for the new year.

Update on staffing

Ms. Noble informed the Committee that the IPRO team is now in the Inspector General's Office and that a part time position has been created for the office. She also informed the Committee that offers have gone out to fill 2 vacancies and 1 offer has been accepted and she is waiting to hear from the other offer.

Public Comments

There were no comments from the public.

Other Business

Ms. Danielle Hampton alerted members that it was time to begin the annual performance evaluation process for the City Auditor for fiscal year 2021 and that Ms. Noble would submit a self-evaluation. Ms. Hampton also noted that Ms. Noble's first term would expire at the end of May 2022 and Mr. Ebersole's second term would expire in August 2022. Mr. Burns raised the issue of considering term limits for the external audit firm. The Committee agreed to add the item to the October agenda.

Adjournment

There being no further business, the meeting adjourned at 11:00 a.m.