



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

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Thursday, October 6, 2022

9:00 A.M.

Atlanta City Hall  
Committee Room 2

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**CALL TO ORDER**

The regularly scheduled meeting of the **Audit Committee** was called to order on **Thursday, October 6, 2022, at 9:02 a.m. by Ms. Danielle Hampton, Chair.** 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, Micheal Jones, Rebecca Robinson, Duane Braithwaite, Myra Hagley, Lindsay Kuhn, Neeka Benton, and Jackie Ragan

AURA: Nino Chiappetta, Ken Neighbors, Asia Mustkeem, Roslyn Newell

ABI: Nicole Kimes

COA: Stephen Stewart

Roll Call

Adopt Agenda

Mr. Daniel Ebersole moved to accept the agenda. Ms. Amanda Beck second and the motion passed unanimously.

Approve minutes from August 4<sup>th</sup> meeting

Mr. Ebersole moved to approve the minutes of the last meeting. The motion was seconded by Mr. Dargan Burns and passed unanimously.

#### Draft performance audit reports for review and approval

a. BeltLine Special Service District Financial Review

Ms. Lindsay Kuhn presented the report to the Committee. Mr. Ebersole asked a question regarding the spend down on bond proceeds. Mr. Don Penovi stated that the report was clear, objective and well done. Following the discussion, Ms. Beck moved to approve the report for release. Mr. Penovi seconded the motion and the motion passed with a unanimous vote by the Committee.

b. Citywide Cash Handling

Mr. Duane Braithwaite presented the report to the Committee. Mr. Penovi asked if paying a water bill with a credit card online considered as cash payment. Mr. Braithwaite stated that yes but is secure and no problems were detected. Mr. Braithwaite also stated that Management had agreed partially with one recommendation and completely with the other nine. Ms. Hampton wanted to see a stronger language about unmitigated risk in the highlights page. Mr. Ebersole moved to approve the release of the report pending the Chair's review to add language to the highlights page. Ms. Beck seconded the motion and the Committee voted unanimously in favor.

c. Employee Benefits

Mr. Micheal Jones presented the report to the Committee. Mr. Jones stated that the Department of Human Resources agreed with all of the recommendations. Ms. Beck moved to approve the release of the report and the Committee voted unanimously in favor.

d. AFRD Financial Transactions

The report was presented to the Committee by Ms. Rebecca Robinson. Ms. Robinson stated that there were four major findings, and that Management has agreed with all of the recommendations. Following the discussion, Ms. Beck moved to approve the release of the report and the motion passed with a unanimous vote by the Committee.

#### Financial audit update

Ms. Amanda Noble, City Auditor, updated the Committee on the financial audit. Ms. Noble stated that Mauldin and Jenkins were here and working and that everything is progressing with no major hang ups. Ms. Noble informed the Committee that Mauldin and Jenkins is asking for a change order related to the Single Audit, however, she is seeking advice from Procurement. The Committee suggested that Ms. Noble seek more information and ask for an informed estimate.

#### FY23 audit planning

a. Review audit universe

Ms. Noble provided a matrix of Audit Universe for FY23 as context for selecting possible audits.

b. Potential topics

Ms. Noble also provided a list of potential audit topic for the Committee's review and consideration.

c. Top 5 list of projects

The topics selected by Committee to add to the list of audits for the current year were:

- NIST cybersecurity (including Offboarding)

- Procurement efficiency
- Water Billing and Collections
- City Council Expenditures
- 311
- Aviation capital program
- Financial Review of Moving Atlanta Forward.

Following the discussion, Mr. Penovi moved to approve the list. The motion was seconded by Ms. Beck and the Committee voted unanimously in favor.

#### Status of current projects

Ms. Noble presented the status of current projects to the Committee. Ms. Noble gave the following updates: the BeltLine Special Services District, Cash Handling, AFRD Financial procedures and Employee Benefits are all ready for the Committee's review and approval; In-Rem Process fell a little behind but is now being edited and prepared for technical review; Solid Waste Services, which was held at Law's request has resumed; Oracle Timekeeping Configuration - the City is doing a two phased approach but will be going live next week. The second phase will depend on the purchase of time capture devices; Grants Management – will be working on audit planning this afternoon; Business Licensing has resumed; OCC – not sure we will be able to do this audit because the historic data is not reliable and the Auditor need to determine if information is flawed (during the migration from Prism to SDMS); Municipal Market Lease – the field work has begun; Management of Plane Train Contract has started; and Continuous Audit – going well and has completed Procurement clean-ups and working on APs.

#### Audit follow-up

Mr. Jones stated that 222 recommendations were issued; 74 has been implemented; 148 recommendations remain open; 83 still needs to be addressed and 24 has not started.

#### City Auditor FY22 performance review

Ms. Hampton stated that previously she would get feedback from a couple of staff members and Committee Members and prepare the evaluation for the Committee's approval. Ms. Hampton asked if any other Committee Member would be interested in writing the evaluation. Mr. Burns volunteered to write up the evaluation and get back with the team for feedback. The evaluation will be presented at the next meeting to be voted on by the Committee.

#### Other Business

Ms. Noble informed the Committee that the office is up to full staff as of nextweek since the hiring for the methodology position. Ms. Noble also informed the Committee that Jackie Ragan will be retiring.

#### Public Comment

There were no comments from the public.

#### Adjournment

There being no further business, Mr. Ebersole moved to adjourn the meeting at 11:01 a.m. and the Committee voted unanimously in favor of the motion.