



City of Atlanta

CITY AUDITOR'S OFFICE

AUDIT COMMITTEE MEETING

MINUTES

Thursday, December 16, 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, December 16, 2021, at 9:04 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

Others in Attendance:

Auditor's Office: Amanda Noble, City Auditor, Stephanie Jackson, Deputy City Auditor, Randi Hadeen, Rebecca Robinson, Myra Hagley, Duane Braithwaite, and Jackie Ragan

Finance: Mohamed Balla, CFO, Youlanda Carr, Controller

KPMG: Karen Mitchell, Erica Kim

Roll Call

Adopt Agenda

Mr. Dan Ebersole moved to adopt the agenda and Ms. Amanda Beck seconded the motion. The Committee voted unanimously in favor of the motion.

Approve minutes for October 7, 2021, meeting

Ms. Beck moved to approve the minutes from the last meeting. The motion was seconded by Mr. Ebersole and passed unanimously by the Committee.

KPMG present results of financial audit for FY21

Ms. Karen Mitchell, with KPMG, presented the report to the Committee. Ms. Mitchell highlighted that the client learning portal setup had been completed during the year. She stated that there were no outstanding audit matters and that they were issuing a formal letter with the financial audit report on the following day (Friday). Ms. Mitchell stated that there were weaknesses and deficiencies regarding the pension plans in the previous audit that were carried forward and weaknesses and deficiencies relating to the Department of Watershed and the Department of Aviation for the fiscal year 2021. Mr. Ebersole questioned the overpayments and underpayments of the retirement benefits and asked if and how the errors are being corrected. Mr. Mohamad Balla, Chief Financial Officer, indicated that steps were being taken to resolve the issues.

Report for consideration of release

a. Enforcement of Building and Zoning Code

Mr. Ebersole questioned the recommendation of reorganizing the City by moving an office from one department to another. Following the discussion, Mr. Ebersole moved to issue the report as written. Ms. Beck seconded the motion and the Committee voted unanimously in favor.

Update on solicitation for external financial audit services starting FY22

Ms. Amanda Noble, City Auditor, updated the Committee on the status of the solicitation. Ms. Noble stated that the RFP needed to be cancelled because the City received no responsive proposals. The preproposal conference for the re-solicitation is scheduled for next week. She also stated that the Committee should have responses to evaluate in January.

Status of current projects

Ms. Noble stated that most of the projects were pushed back due to the Missionmark implementation. Ms. Noble updated that the Aviation Maintenance report is delayed due to the Airport General Manager's family emergency; the Streetlighting report is ready to go to management by Monday; the Direct Payment report draft is being edited; the Contract Compliance report, testing is finished, and the memo is being drafted. Ms. Noble also stated that the Extra Help report is in the finishing of fieldwork stage; the DWM report – staff is preparing to review the location and do the count at one or two of the sites; the Timekeeping schedule has been pushed back; Open Audit Recommendations - rolling out the new Missionmark project; Continuous Audit - one auditor is dedicated to this project and it is going pretty well; and Solid Waste Services is still on hold due to the pending litigation.

Update on Missionmark implementation

Ms. Stephanie Jackson, Deputy Auditor, updated the Committee on the status of the implementation of Missionmark. Ms. Jackson stated that everything is going well; that there was a good turn out from the departments at the townhall meetings; and that they were moving forward communications with the departments and the Mayor's Office. Ms. Jackson also stated that the Watershed Department had already uploaded information addressing open recommendations; and that the Auditor's Office was working on writing up procedures. Ms. Hampton stated that she would like access to Missionmark for herself and any other interested Committee member.

Evaluation of City Auditor (FY21)

Ms. Hampton stated that she was trying to get one more piece of information and has a target date of January to complete the evaluation.

Other business

Ms. Hampton questioned if it would be possible to get on the mayor's schedule to reintroduce the Committee and to let him know the purpose of the Committee. She would like to establish a relationship with the Mayor's Office. Ms. Noble indicated that the staff would reach out to the transition team to see if the Committee can get on his schedule. Ms. Noble also indicated that she would like to schedule meetings with all the Councilmembers.

Mr. Ebersole asked to confirm the meeting schedule for the next year. It was confirmed that the next meeting will be held on February 3, 2022, and the Committee will meet on the first Thursday of every other month except December, which meeting will be held on the third Thursday.

Public Comments

There were no comments from the public.

Adjournment

There being no further business, Mr. Ebersole moved to adjourn. Mr. Penovi seconded the motion and the meeting adjourned at 10:35 a.m.