



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

Thursday, December 17, 2020

9:00 A.M.

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

A meeting of the Audit Committee was held remotely on Thursday, December 17, 2020, at 9:00 a.m. via Public Conference Bridge. The following members were present:

Attendees	Status
Marion Cameron, Chair (former)	Present
Daniel Ebersole	Present
Danielle Hampton	Present
Amanda Beck	Present
Dargan Burns	Present

Others in attendance included:

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

KPMG: Karen Mitchell, Crystal Lee

Finance: Youlanda Carr

Before the meeting commenced, the Committee Members, Auditor's Office Staff, and City Staff took the opportunity to acknowledge and thank Ms. Marion Cameron for her many years of service as a member and chair of the Audit Committee.

1. Introduce new members

Ms. Amanda Noble, City Auditor, chaired the meeting and introduced the two newly appointed members of the Audit Committee, Mr. Dargan Burns and Mr. Don Penovi (not present).

2. Elect chair

Ms. Amanda Beck nominated Ms. Danielle Hampton to serve as the chair of the Audit Committee. Mr. Daniel Ebersole seconded the motion and it passed with a unanimous vote by the committee.

3. Adopt agenda

Mr. Ebersole moved to adopt the agenda. Mr. Dargan Burns seconded the motion and the Committee voted unanimously in favor.

4. Approve minutes of September 17, 2020 meeting

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

5. KPMG presentation of FY20 Financial Audit results

Ms. Karen Mitchell, with KPMG, presented the FY20 Financial Audit Results to the Committee. Ms. Mitchell pointed out that there were no additional audit procedures being performed, that there were three (3) material weakness in internal control that were identified in the previous audit that have not been resolved and that there are two new weakness identified in the 2020 audit. Mr. Ebersole questioned whether this was the first year that the OPEB data was calculated. Mr. Ebersole also questioned the three (3) weakness remaining from last year and asked what can be done to make the department heads take them seriously and do something about them. Ms. Noble stated that she believes that the departments are working on them. Ms. Youlanda Carr, Finance Department, confirmed that the pension issues have been elevated to the Mayor's Office and that additional resources have been requested to work on resolving the issues. Ms. Hampton stated that she would like the items to be follow-up items on the February 2021 meeting agenda. Ms. Carr suggested that she and other Finance staff come before the board quarterly to give updates. Mr. Ebersole commented that there was an overall improvement, that the audit was as good as last year's and that he is seeing the progress made by the city. Ms. Noble suggested that an audit of the benefits division be added to the next audit plan.

6. Consideration of audit report to be released

a. DWM Capital Projects Management

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

7. Status of current projects

Ms. Noble presented the status of current projects to the Committee. Ms. Hampton asked when will the Forensic Audit be wrapped up. Ms. Noble stated that she expects it will be finished in January and that she thinks they are finishing up the fieldwork at this time. Ms. Noble also updated the Committee on the Independent Procurement Reviews and that she anticipates that the function will be moving soon. She also stated that approximately 40 reports have been completed during the year. Mr. Micheal Jones, I-PRO team manager, updated the Committee and thanked Ms. Noble and Ms. Jackson for their support.

8. Public comments

There were no comments from the public.

9. Executive Session to discuss personnel matter

Mr. Ebersole moved that the committee go into executive session to discuss a personnel matter. Ms. Beck seconded the motion and the committee voted unanimously in favor.

Ms. Beck moved for the committee to come out of the executive session and Mr. Burns seconded. The Committee voted unanimously in favor of the motion.

10. City Auditor annual evaluation

Ms. Hampton stated that the committee had voted on the evaluation but would like to receive further directions from Human Resources regarding the next steps. Ms. Beck moved to hold the evaluation discussion until the next meeting. Mr. Ebersole seconded the motion and the committee voted unanimously in favor.

Ms. Noble stated that she would look into getting a Zoom account for the next meeting in February. Ms. Noble also stated that she still did not have an update on the Committee's request for City e-mail addresses since there is still no updated policy in place.

There being no further business, Ms. Beck moved to adjourn the meeting. Mr. Ebersole seconded the motion. The meeting adjourned at 10:20 a.m.