



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

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Thursday, June 1, 2023,

9:00 A.M.

Atlanta City Council  
Council Committee Room 2

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**Call to Order**

The regularly scheduled meeting of the **Audit Committee** was called to order **Thursday, June 1, 2023**, at **9:01 a.m.** by Danielle Hampton, Chair. The following members were present:

**Roll call/Introduction of Members:**

Attendees	Status
Danielle Hampton, Chair	Present
Daniel Ebersole, Vice Chair	Present
Don Penovi	Present
Dargan Burns III	Absent

**Others in Attendance:**

Auditor's Office: Amanda Noble, City Auditor, Stephanie Jackson, Deputy City Auditor, Duane Braithwaite, Myra Hagley, Princess Jones, Neeka Benton, Rebecca Robinson,  
Finance: Dr. Tina Wilson, Deputy Chief Financial Officer, Chukwufumnanya Johnson, Controller  
Mauldin & Jenkins: Doug Moses, Partner

**Adopt Agenda**

Mrs. Hampton moved to accept the agenda. Motion was seconded by Mr. Penovi and unanimously approved.

**Approve Minutes from February 2nd Meeting**

Mrs. Hampton moved to approve the minutes of the last meeting. Motion was seconded by Mr. Penovi and unanimously approved.

**Financial Audit Update**

Mr. Moses stated that we are good to start the upcoming year Audit. All documents have been submitted to proceed. Mrs. Hampton asked if there will be as many major programs reviewed in the

Single Audit and Mr. Moses stated that this would be determined once the Single Audit begins. Mr. Moses states he doesn't foresee any issues with the upcoming Audit. Ms. Noble informed the committee the contract for Mauldin & Jenkins was amended for \$140,000 to close out last year's Audit. Finance also made an amendment to the contract but for a different audit (to conduct a performance audit of the More MARTA program requested by City Council, which will be led by a different team).

### **Performance Audits for Review and Approval**

Business License Administration Audit was presented by Mr. Braithwaite. After discussion, Mr. Penovi moved approval of the audit and Mr. Ebersole seconded the motion. The members voted unanimously to approve its release.

### **Status of Current Projects**

Ms. Noble presented the status of current projects to the Committee as summarized in the report.

### **Audit Follow-up**

Ms. Noble presented the report on Open Audit Recommendations. 90 recommendations have been closed so far this year with 90% implemented. While the office has made improvements in closing recommendations, 68% of open recommendations remain open more than 6 months beyond their due dates. There was some discussion with AIM about automating emails to help with updating. Ms. Hampton expressed interest in prioritizing recommendations as High, Medium, and Low to better prioritize resources in follow up. Ms. Jackson said that we have a meeting with the vendor next week to explore feasibility – it looks like we have a field available to add a priority.

### **Risk Assessment Update**

Ms. Noble and Mathew Ervin met with the Director of Innovation and Performance, and she suggested the City Auditor's Office be involved with the Office's quarterly meeting with departments. This meeting will allow Audit to be more in depth with departments and would serve as a workshop for completing the Risk Assessment Scoring Worksheet. The Director also suggested that instead of calling it the Risk Assessment Update; the "Audit Selection Matrix" will be better to prevent any blurred lines with Finance.

### **City Auditor FY22 Performance Review**

Mrs. Hampton said that she would reach out to Mr. Burns to see where he was with the City Auditor FY22 Performance Review for Ms. Noble. If Mr. Burns has not started, Mrs. Hampton will take on the task of completed and plans to have completed by the next Committee meeting.

### **Other Business**

\*Conflict for October date – Ms. Noble and Ms. Jackson have a conflict for the meeting scheduled October 5, 2023. The Committee agreed to move the meeting to October 12, 2023, with room availability confirmation for that date. Ms. Jones will submit the conference room request for that date this week and provide an update by next week. Mr. Penovi will have to check his calendar.

### **Public Comment**

Mr. Matthew Kulinski, President for the Board of the Municipal Market Corporation, attended the meeting and stated that after the last meeting with the Audit team he believes the audit for Municipal Market still included several inaccuracies. His main concerns were that the auditors misstated that the Market had not consistently provided reports to the city when it is more likely that the city did not

maintain them; the audit states that the Market is responsible for maintenance while the lease agreement states the city is responsible for certain repairs; the audit states that public benefit of the market is unclear while the Market's articles of incorporation are clear; and the initial (uncorrected) version of the report stated that comparable rent in the Sweet Auburn area was \$22 per square foot while the correction stated \$31 per square foot. Mrs. Hampton responded that it would be good for Mr. Kulinski to respond in writing and perhaps his concerns could be addressed during audit follow-up.

**Adjournment**

There being no further business, Mrs. Hampton moved to adjourn the meeting at 10:45 a.m., Mr. Penovi seconded the motion, and the Committee voted unanimously in favor of the motion.