



City of Atlanta

CITY AUDITOR'S OFFICE

AUDIT COMMITTEE MEETING

MINUTES

Thursday, August 3, 2023,

9:03 A.M.

Atlanta City Council
Council Committee Room 2

Call to Order

The regularly scheduled meeting of the **Audit Committee** was called to order **Thursday, August 3, 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	Present

Others in Attendance:

Auditor's Office: Amanda Noble, City Auditor, Stephanie Jackson, Deputy City Auditor, Duane Braithwaite, Myra Hagley, Princess Jones, Imani Adams, Lindsay Kuhn, Rebecca Robinson, Micheal Jones

Adopt Agenda

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

Approve Minutes from June 1st Meeting

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

Performance Audits for Review and Approval

Aviation Plan Train Audit was presented by Rebecca Robinson. After discussion, Mrs. Hampton suggested revising recommendation one to be more specific and removing the recommendation that the department did not agree with because it was redundant. Mrs. Hampton moved to approve audit on

condition that it be amended as described. The motion was seconded by Mr. Penovi and approved unanimously.

Status of Current Projects

Ms. Noble presented the status of current projects to the Committee as summarized in the report. Members discussed reasons for the delay in completing fieldwork Aviation Capital Projects.

Audit Follow-up

Mr. Jones presented the report on Open Audit Recommendations. 10 recommendations have been closed for July – 2 dropped and 8 implemented. Mrs. Hampton proposed looking at recommendations dated back to 2013 -2017 to see if any the recommendations can be closed based on age. Amanda stated that they would investigate the recommendations for 2013 – 2017 to see why they are open and whether they can be closed. Mr. Jones spoke on how Missionmark allows better tracking and provides more updates for the Open Audit Recommendations.

Risk Assessment Update

Ms. Noble stated that the Audit Universe is being updated; they are waiting for the Adopted Budget to be posted online to finalize. Ms. Noble is planning to present before Cabinet and to schedule a risk assessment workshop with executives.

Benchmarking Comparison

Ms. Noble presented the Benchmarking Comparison as summarized in the report. Committee members asked some of the auditors present about barriers to seeking certification.

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City Auditor FY22 Performance Review

Mrs. Hampton stated the FY22 Performance Review for Ms. Noble was completed and moved to go into executive session to discuss a personnel matter. Mr. Ebersole seconded the motion, which was approved unanimously. Following discussion, Mrs. Hampton motion to approve the review and was seconded by Mr. Burns. Mrs. Hampton moved to go back into regular session, which was seconded by Mr. Ebersole and approved unanimously by the members.

Other Business

Agreed that meeting for October will be scheduled for October 12, 2023. Meeting reminder will be sent out one week prior to meeting to confirm attendance. December meeting will be moved to December 7, 2023. Princess will confirm room availability and send out updated meeting invite by Monday, August 7, 2023. Mr. Burns posed looking into scheduling a Retreat for the Audit Office within the next three – six months. Mr. Burns proposed retreat can be held at the State Farm Arena. Amanda will ask the Transparency Officer to ensure this is allowed under the state Open Meetings Act. Mr. Burns asked if companies owned need to be presented to the Transparency Officer as well to ensure all guidelines are being followed to do business with COA. Mr. Ebersole stated this would be addressed when completed the annual financial disclosure.

Public Comment

No Public Comment.

Adjournment

There being no further business, Mrs. Hampton moved to adjourn the meeting at 10:50 a.m., Mr. Penovi seconded the motion, and the Committee voted unanimously in favor of the motion.