



**City of Atlanta**

**CITY AUDITOR'S OFFICE**

**AUDIT COMMITTEE MEETING**

**MINUTES**

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Thursday, October 12, 2023

9:03 A.M.

Atlanta City Hall Tower  
Old Council Chambers

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**Call to Order**

The regularly scheduled meeting of the Audit Committee was called to order **Thursday, October 12, 2023**, at **9:03 a.m.** by Danielle Hampton, Chair. The following members were present:

**Roll Call/Introduction of Members:**

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

**Others in Attendance:**

Auditor's Office: Amanda Noble, City Auditor, Stephanie Jackson, Deputy City Auditor, Micheal Jones, Duane Braithwaite, Myra Hagley, Zoë Geiger, Lindsay Kuhn

Finance: Youlanda Carr, Deputy Chief Financial Officer

Mauldin & Jenkins: Doug Moses, Partner

**Adopt Agenda**

Mrs. Hampton proposed a change to the agenda to move the risk assessment discussion to right after the performance audit. Motion was seconded by Mr. Ebersole and unanimously approved.

**Approve minutes from August 3rd meeting**

Mrs. Hampton asked if any member wanted to move to approve the minutes of the last meeting. Mr. Ebersole moved to approve these minutes, Mr. Burns seconded, and it was unanimously approved.

#### **Financial audit update from Mauldin & Jenkins**

Mr. Moses presented an update on the financial statement and pension audits, saying that Mauldin & Jenkins is working through the schedule of expenditures and on track to meet the deadline. Mrs. Hampton asked Mr. Moses if he had any observations or unexpected items come up. Mr. Moses said no, Mauldin & Jenkins dealt with most of those in the previous year. Mr. Ebersole asked Mr. Moses if there were any impediments. Mr. Moses responded that there are always hiccups when implementing new standards, but that Mauldin & Jenkins had met with the city on GASB 94 regulation on public-private partnerships and would be following up with Invest Atlanta.

Mrs. Hampton asked Ms. Carr if this matched the Department of Finance's perspective. Ms. Carr said it did and mentioned that the department is waiting on several GASB forms from the actuary. Mrs. Hampton asked Ms. Carr if the department was having any issues with turnover this year, which Mrs. Hampton noted was an issue in the previous year. Ms. Carr said there have been some delays in getting the person in the right place, but that the department is cross-training staff.

Mr. Moses noted that the city of Atlanta is one of the few jurisdictions that prepares its own financial statements. Ms. Carr concurred, adding that most jurisdictions have third parties like Mauldin & Jenkins prepare financial statements.

#### **Performance audit for review and approval**

Landscape Contract Audit was presented by Ms. Hagley. After discussion, Mr. Burns moved approval of the audit as amended, and Mr. Ebersole seconded the motion. The members voted unanimously to approve its release.

#### **Risk Assessment/Audit Selection**

Mrs. Hampton suggested several areas to look at for the audit plan: controls around city revenue from films/entertainment, management of the police's asset seizure and forfeiture fund, the Public Defender's Office, the Solicitor's Office, and Executive Office expenses (as areas we haven't reviewed). She expressed concerns about wanting to make sure the Executive Offices are engaged in audit topics. Mr. Braithwaite noted that for the Municipal Courts Audit, his team has reached out to the Solicitor's Office about its involvement with ticketing. Mr. Ebersole asked if there's a certain number of audits the office must conduct for budgetary reasons. Ms. Noble confirmed that for budget allocation reasons, the office needs to do one audit annually of the Department of Watershed Management and of the Department of Aviation.

Mrs. Hampton also suggested looking at audit topics the office previously audited from around 2018. Ms. Noble replied that the office is going to start the 311 Audit and plans to re-start the terminated

Office of Contract Compliance Audit. Mr. Ebersole and Mrs. Hampton noted cybersecurity as a top concern, and Ms. Noble said the office had just started a cybersecurity audit.

Ms. Noble mentioned that the office received a citizen request about concerns with the Department of Watershed Management's water sampling and a recommendation from Remy Saintil to look at the Ponce City Market agreement about rebates. Mrs. Hampton expressed interest in the latter.

In looking at the risk assessment document attached to this meeting, Mrs. Hampton noted that she liked the format but would like to see the budget for each department in the future. Mrs. Hampton and Mr. Ebersole expressed concerns about methodology for auditing hiring. Mrs. Hampton expressed interest in the Fire Department equipment audit.

Ms. Noble said that the office is wrapping up five projects and needs to identify several audits to start during the current Audit Committee meeting. The Committee gave Ms. Noble the authority to pick several audit topics following the meeting and then to propose an audit plan for approval at the next meeting. Ms. Noble said she would email the Audit Committee the chosen topics.

### **Status of current projects**

Ms. Noble presented the status of current projects to the Committee as summarized in the report. Members discussed the plan for next steps on the Council Expenditures Audit and reasons for the delay in starting the Oracle Timekeeping Configuration Audit.

Mrs. Hampton left at 10:00 a.m. during the status of current projects, and Mr. Ebersole, the Vice Chair, took over as acting Chair.

### **Audit Follow-up**

Mr. Jones presented the report on Open Audit Recommendations as summarized in the report. Eight recommendations have been closed for the first quarter. Two were dropped and six were implemented. Ms. Noble stated that this is comparable to peer jurisdictions. Mr. Ebersole noted that the City Auditor's Office does not have an enforcement mechanism. Mr. Jones added that some auditees had made progress on recommendations but had not updated the statuses in MissionMark.

### **Other Business**

Mr. Ebersole noted that the Audit Committee no longer had a quorum, so there was no other business discussed.

### **Public Comment**

No Public Comment.

**Adjournment**

There being no further business, Mr. Ebersole closed the meeting at 10:20 a.m.