



MAULDIN & JENKINS

CPAs & ADVISORS

CITY OF ATLANTA, GEORGIA

SINGLE AUDIT REPORT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

CITY OF ATLANTA, GEORGIA

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CITY OF ATLANTA, GEORGIA
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TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	1 and 2
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE	3-6
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	7-10
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	11
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	12-20
STATUS OF PRIOR YEAR AUDIT FINDINGS	21-23
MANAGEMENT’S CORRECTIVE ACTION PLAN	24 and 25



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

**The Honorable Mayor and Members
of the City Council of the
City of Atlanta, Georgia**

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Atlanta, Georgia (the "City"), as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 22, 2023. Our report includes a reference to other auditors who audited the financial statements of the Atlanta Development Authority ("Invest Atlanta"), the Atlanta-Fulton County Recreation Authority ("AFCRA"), and the Atlanta Housing Opportunity Inc. ("AHOI"), as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2023-001, 2023-002 and 2023-003 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City's Responses to the Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The City's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Atlanta, Georgia
December 22, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

**The Honorable Mayor and Members
of the City Council of the
City of Atlanta, Georgia**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Atlanta, Georgia's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the fiscal year ended June 30, 2023. The City's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2023-004. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on City's response to the noncompliance finding identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2023-004 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance finding identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Atlanta, Georgia as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 22, 2023 which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Mauldin & Jenkins, LLC

Atlanta, Georgia

March 27, 2024, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is December 22, 2023

CITY OF ATLANTA, GEORGIA

Schedule of Expenditures of Federal Awards

Fiscal Year Ended June 30, 2023

Grantor/Program Title	Federal Assistance Listing Number	State Pass-Through or Grant No.	Sub-Recipient Amount	Total Expenditures
U.S. Department of Agriculture				
Agriculture Marketing Service (AMS)	10.175	AM190100XXXXG136	\$ -	\$ 220,737
Pass-Through Georgia Department of Early Care and Learning: Hot Meals Program 2023	10.558	02513	-	386,414
Pass-Through Georgia Department of Early Care and Learning: Child Nutrition Cluster 2022 Summer Food Service Program	10.559	8076	-	260,850
Total U.S. Department of Agriculture			-	868,001
U.S. Department of Commerce				
Economic Development Cluster COVID-19 ARLF Supplemental Funds Economic Adjustment Assistance	11.307	N/A	-	121,564
Total U.S. Department of Commerce			-	121,564
U.S. Department of Housing and Urban Development				
Community Development Block Grants/Entitlement Grants - (CDBG) Cluster:				
CDBG-15	14.218	B-15-MC-13-0002	258,306	258,306
CDBG-16	14.218	B-16-MC-13-0002	72	45,444
CDBG-17	14.218	B-17-MC-13-0002	104,804	144,694
CDBG-18	14.218	B-18-MC-13-0002	22,949	188,529
CDBG-19	14.218	B-19-MC-13-0002	242,110	346,846
CDBG-20	14.218	B-20-MC-13-0002	1,337,154	2,317,733
COVID-19 CDBG-20	14.218	B-20-MW-13-0002	186,313	357,118
CDBG-21	14.218	B-21-MC-13-0002	91,987	91,987
Total Community Development Block Grant (CDBG) Cluster			2,243,695	3,750,657
Emergency Solutions Grant Program:				
Emergency Solutions Grant-19	14.231	E-19-MC-13-0002	49,233	49,233
Emergency Solutions Grant-20	14.231	E-20-MC-13-0002	580,286	580,286
COVID-19 Emergency Solutions Grant-20	14.231	E-20-MW-13-0002	3,068,116	3,081,458
			3,697,635	3,710,977
Home Investment Partnerships Program:				
Home 2018	14.239	M-18-MC-13-0200	265,424	328,342
Home 2019	14.239	M-19-MC-13-0200	252,560	255,075
			517,984	583,417
Housing Opportunities for People with AIDS:				
HOPWA-2019	14.241	GAH19F001	11,319,228	11,508,306
HOPWA-2020	14.241	GAH20F001	5,209,297	5,209,297
COVID-19 HOPWA-2020	14.241	GAH20FHW001	1,641,732	1,680,981
			18,170,257	18,398,584

(Continued)

CITY OF ATLANTA, GEORGIA

Schedule of Expenditures of Federal Awards

Fiscal Year Ended June 30, 2023

Grantor/Program Title	Federal Assistance Listing Number	State Pass-Through or Grant No.	Sub-Recipient Amount	Total Expenditures
Lower Income Housing Assistance Program:				
Section 8 Project Based Cluster				
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation - 2022 Washington	14.856	GA269-MRO-001	\$ -	\$ 91,986
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation - 2023 Washington	14.856	GA269-MRO-001	-	72,256
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation - 2015 Vanira	14.856	GA269-MRO-001	-	11,707
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation - 2022 Vanira	14.856	GA269-MRO-001	-	97,716
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation - 2023 Vanira	14.856	GA269-MRO-001	-	117,959
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation - 2015 Edgewood	14.856	GA269-SRO-005	-	4,509
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation - 2016 Edgewood	14.856	GA269-SRO-005	-	14,251
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation - 2022 Santa Fe	14.856	GA269-SRO-006	-	185,236
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation - 2023 Santa Fe	14.856	GA269-SRO-006	-	129,365
			-	724,985
Total U.S. Department of Housing and Urban Development			24,629,571	27,168,620
U.S. Department of Interior				
Pass-Through Georgia Department of Community Affairs				
2501 2021 Historic Preservation Fund CLG Survey and Planning Grant	15.904	N/A	-	19,169
Total U.S. Department of Interior			-	19,169
U.S. Department of Justice (DOJ)				
Edward Byrne Memorial Justice Assistance Grant Program 2019	16.738	2019-DJ-BX-0700	-	67,830
Edward Byrne Memorial Justice Assistance Grant Program 2022	16.753	15PBJA-22-GG-00249-BRND	144,773	144,773
Equitable Sharing Program	16.922	N/A	-	65,722
Total U.S. Department of Justice			144,773	278,325
U.S. Department of Labor (USDOL)				
Pass-Through Technical College System of Georgia				
Workforce Innovation and Opportunity Act (WIOA Cluster):				
WIOA Adult Program PY2021	17.258	11-21-21-03-003	122,208	132,620
WIOA Adult Program FY2022	17.258	11-21-22-03-003	572,454	580,326
WIOA Adult Program PY2022	17.258	11-22-22-03-003	31,421	36,427
WIOA Adult Program FY2023	17.258	11-22-23-03-003	184,123	184,131
COVID-19 WIOA Dislocated Worker NEG COVID FY2020	17.258	COVID-19-20-03-003	8,636	90,429
WIOA Youth PY2021	17.259	15-21-21-03-003	544,645	871,112
WIOA Youth PY2022	17.259	15-22-22-03-003	188,584	204,263
WIOA Dislocated Worker Program PY2021	17.278	31-21-21-03-003	80,174	154,274
WIOA Dislocated Worker Program FY2022	17.278	31-21-22-03-003	94,619	126,427
WIOA Dislocated Worker Program PY2022	17.278	31-22-22-03-003	-	113
WIOA Dislocated Worker Program FY2023	17.278	31-22-23-03-003	-	40
WIOA Dislocated Worker as Adult Program FY22	17.278	36-21-22-03-003	560,586	818,000
WIOA Rapid Response-AFR Dislocated Worker FY2023	17.278	RR-31-22-23-03-003	-	1,309
Total WIOA Cluster			2,387,450	3,199,471
WIOA QUEST-AFR Dislocated Worker FY2023	17.277	QST-22-23-03-003	-	556
Total U.S. Department of Labor			2,387,450	3,200,027

(Continued)

CITY OF ATLANTA, GEORGIA

Schedule of Expenditures of Federal Awards

Fiscal Year Ended June 30, 2023

Grantor/Program Title	Federal Assistance Listing Number	State Pass-Through or Grant No.	Sub-Recipient Amount	Total Expenditures
U.S. Department of Transportation (USDOT)				
Airport Improvement Program:				
AIP 120 - Noise Mitigation Res and Pub Bld	20.106	3-13-0008-120	-	2,403,926
AIP 121 - Noise Mitigation Res and Pub Bld	20.106	3-13-0008-121	-	4,026,746
AIP 124 - Noise Mitigation Res and Pub Bld	20.106	3-13-0008-124	-	11,202,321
COVID-19 AIP 126 - Airport Coronavirus Response Grant Program (ACRGP)	20.106	3-13-0008-126	-	75,842,496
COVID-19 AIP 128 - Airport Rescue Grant Program (ARGP)	20.106	3-13-0008-128	-	274,153,374
COVID-19 AIP 129 - Airport Rescue Grant Program (ARGP)	20.106	3-13-0008-129	-	45,838,190
			-	413,467,053
Pass-Through Governor's Office of Highway Safety				
Highway Planning and Construction - Spring St. Bridge Viaduct Phase 2	20.205	P.I. 0015606	-	602,838
Highway Planning and Construction - 2501 SR 260 Glenwood Av/US23/SR 42 Moreland Ave.	20.205	P.I. 0010323	-	310,180
Highway Planning and Construction - 2501 Peachtree Improvements Phase 3	20.205	P.I. 0006684	-	1,038,854
Highway Planning and Construction - 2501 FY22 Path 400 Trail Extension; Wieuca Road to Loridans Drive	20.205	P.I. 0015997	-	1,518,993
			-	3,470,865
Pass-Through Atlanta Regional Commission:				
ARC Transportation Impr 2022	20.205	ARC	-	166,051
ARC 2501 Northwest Atlanta Freight Corridor Plan	20.205	ARC	-	145,438
ARC 2501 Atlanta Vision Zero Plan	20.205	ARC	-	34,016
			-	345,505
Total Highway Planning and Construction				
			-	3,816,370
Federal Transit Cluster:				
FTA Pedestrian and Bike Mobility Improvements - Cleveland Ave Ped	20.507	GA-2017-027-00	-	84,203
FTA Pedestrian and Bike Mobility Improvements - Cycle Atlanta	20.507	GA-2017-027-00	-	704
Total Federal Transit Cluster			-	84,907
Pass-Through Governor's Office of Highway Safety:				
State and Community Highway Safety Child Care Safety - FY2022	20.600	GA-2022-402OP-073	-	135,530
State and Community Highway Safety Child Care Safety - FY2023	20.600	GA-2023-402OP-073	-	145,370
Highway Enforcement of Aggressive Traffic (HEAT) - FY2022	20.600	GA-2022-402-PT-047	-	1,200
Total Highway Safety Cluster			-	282,100
National Infrastructure Investments:				
FTA Pedestrian and Bike Mobility Improvements - MLK, Jr. Corridor Imp TIGER	20.933	GA-2018-006-00	-	1,217,019
Total U.S. Department of Transportation			-	418,867,449
U.S. Department of Treasury				
Coronavirus Relief Fund:				
COVID-19 - AIP 123 - CARES Act	21.019	3-13-0008-123	-	20,389,011
COVID-19 - Coronavirus Aid, Relief and Economic Security Act ("CARES Act")	21.019	N/A	-	1,664,989
			-	22,054,000
COVID-19 - Emergency Rental Assistance Program Administration Services	21.023	ERA12101070561	18,318,842	19,700,332
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	SLT-0584	1,000,000	28,003,831
COVID-19 - Georgia Public Safety Officials and First Responders	21.027	N/A	-	40,448
Total Coronavirus State and Local Fiscal Recovery Fund			1,000,000	28,044,279
Total U.S. Department of Treasury			19,318,842	69,798,611

(Continued)

CITY OF ATLANTA, GEORGIA

Schedule of Expenditures of Federal Awards

Fiscal Year Ended June 30, 2023

Grantor/Program Title	Federal Assistance Listing Number	State Pass-Through or Grant No.	Sub-Recipient Amount	Total Expenditures
Environmental Protection Agency:				
Pass-Through Georgia Department of Natural Resources:				
Section 319 (h) FY 2015 Grant - Element 12	66.436	N/A	\$ -	\$ 227,731
Brownfields Assessment and Cleanup Cooperatives Agreement:				
BRLF 2015 Supplement Funding	66.818	BF-95445109	-	3,029
BRLF 2017 Assessment Funding	66.818	BF-95445109	-	4,744
BRLF 2009 Assessment Funding	66.818	BF-95445109	-	37,114
BRLF 2018 Supplement Funding	66.818	BF-95445109	-	30,661
BRLF 2019 Supplement Funding	66.818	BF-95445109	-	14,083
BRLF 2020 Supplement Funding	66.818	BF-95445109	-	111,329
BRLF 2020 Assessment Funding	66.818	BF-95445109	-	183,892
			-	384,852
Total Environmental Protection Agency			-	612,583
U.S. Department of Homeland Security:				
Pass-Through Georgia Emergency Management Agency (GEMA):				
Homeland Security Grant Program FY 2020 - Police Department	97.067	EMW-2020-SS-00089	-	38,404
Secure the Cities Program (STC)	97.106	20CWD-STC-00006	-	4,883,748
Total U.S. Department of Homeland Security/FEMA/GEMA			-	4,922,152
TOTAL FEDERAL EXPENDITURES			\$ 46,480,636	\$ 525,856,501

See accompanying notes to the Schedule of Expenditures of Federal Awards.

CITY OF ATLANTA, GEORGIA

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

(1) Summary of Significant Accounting Policies

Basis of Presentation and Accounting

The basic financial statements of the City of Atlanta, Georgia (the “City”), as of and for the fiscal year ended June 30, 2023, include the operations of the Atlanta Development Authority. The accompanying Schedule of Expenditures of Federal Awards does not include federal financial assistance received directly by the Atlanta Development Authority because this component unit engaged other auditors to perform an audit in accordance with the Uniform Guidance. Accordingly, the accompanying Schedule of Expenditures of Federal Awards presents the federal financial assistance programs administered by the City, and does not reflect the federal financial assistance programs administered by the Atlanta Development Authority.

The accompanying Schedule of Expenditures of Federal Awards is presented using the cash basis of accounting. Under the cash basis of accounting, expenditures are recognized when paid.

In instances where the grant agreement requires the City to match grant awards with City funds, such matching funds are excluded from the accompanying Schedule of Expenditures of Federal Awards.

Federal grant programs that are administered through state agencies (pass-through awards) have been included in the accompanying schedule of expenditures of federal awards. These programs are operated according to federal regulations promulgated by the originating federal agency providing the funding.

The City does not utilize the 10% de minimis indirect cost rate.

(2) Loans

The City uses funds available under the Community Development Block Grant and HOME Investment Grant programs to provide low-interest loans to eligible persons. Principal payments received are used to make additional loans as part of the revolving loan fund. Disbursements of such loans are included as expenditures in the accompanying schedule of expenditures of federal awards in the year of disbursement. The balances are not included in the accompanying schedule as there are no continuing compliance requirements related to the loans.

CITY OF ATLANTA, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

(1) Summary of Auditor's Results

(a) The type of report issued on whether the financial statements were prepared in accordance with U.S. generally accepted accounting principles: **Unmodified**

(b) Internal control over financial reporting:
Material weaknesses identified: **Yes**
Significant deficiencies identified: **None reported**

(c) Noncompliance material to the financial statements noted: **No**

(d) Internal control over major programs:
Material weaknesses identified: **Yes**
Significant deficiencies identified, not considered to be material weaknesses: **No**

The type of report issued on compliance for major programs: **Unmodified**

(e) Any audit findings which are required to be reported in accordance with 2 CFR 200.516(a): **Yes**

(f) Major Programs:

COVID-19 – Coronavirus State and Local Fiscal Recovery Funds, Federal Assistance Listing #21.027

Airport Improvement Program, Federal Assistance Listing #20.106

Emergency Rental Assistance Program, Federal Assistance Listing #21.023

Secure the Cities Program, Federal Assistance Listing #97.106

(g) Dollar threshold to distinguish between Type A and Type B programs: **\$3 million**

(h) Audit qualified as a low-risk auditee under the Uniform Guidance: **No**

CITY OF ATLANTA, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SECTION II FINANCIAL STATEMENT FINDINGS AND RESPONSES

(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*

2023-001 Fiscal Year-End Close and Procedures

Criteria: Internal controls related to an entity's financial close out should be in place to ensure that transactions are reported accurately and completely throughout the year and are properly reported for fiscal year-end financial reporting, which is key to timely and reliable financial information.

Condition: During the fiscal year ended June 30, 2023 financial audit, we noted several areas pertaining to fiscal year-end financial close out that resulted in audit adjustments to correct the reported balances.

Context/Cause: The following adjustments were required to correct the various general ledger balances:

- During our testing of grants, we noted that the City had reported current fiscal year losses (expenditures exceeded revenues) within its three (3) primary grant funds due to an influx of expenditures incurred at fiscal year end for which no offsetting receivable and revenue was recorded. As a result, audit entries across three (3) nonmajor governmental funds were required to properly report the current fiscal year activity in accordance with GAAP. The (approximate) adjustment by Fund to recognize revenue for the initial reported loss (expenditures exceeded revenues) is as follows:
 - Community Development Fund: \$1,134,000
 - Intergovernmental Grants Fund: \$5,193,000
 - Home Investment Partnership Fund: \$31,000
- During our testing of property taxes, we noted that adjusting entries were required within the General Fund, E911 Fund, and several Tax Allocation District (TAD) Funds to properly reconcile and report current fiscal year activity related to property tax collections and fiscal year end balances. In the General and E911 Funds, the tax receivable and revenue were overstated due to an error in recording the amounts remitted to the City by the Tax Commissioners. In the TAD Funds, the tax receivables and revenues were overstated due to prior year balances not being adjusted to actual as of the end of the fiscal year. The (approximate) adjustment by Fund is as follows:
 - General Fund: \$7,711,000
 - E911 Fund: \$10,354,000
 - TAD – Hollowell/MLK: 864,000
 - TAD – Campbellton: \$1,837,000
 - TAD – Metropolitan: \$529,000
 - TAD – Stadium: \$770,000
 - TAD – Beltline: \$859,000

CITY OF ATLANTA, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SECTION II FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2023-001 Fiscal Year-End Close and Procedures (Continued)

- During our testing of cash, we noted that the Community Development Fund required an adjustment to record and report a cash balance of approximately \$1,662,000 that had been omitted.

Effects: Audit adjustments totaling approximately \$30,944,000 across the funds and in the aggregate for governmental activities were required to properly report grants, property taxes, and cash and for the fiscal year ended June 30, 2023.

Recommendation: We recommend that management carefully review all fiscal year-end balances and activities of the grant funds, property taxes and cash balances to ensure reporting in accordance with generally accepted accounting principles.

Auditee's Response: The City of Atlanta has historically recognized revenue for federal grant funds when allowable expenditures have been incurred, to be conservative and avoid overstating revenues. Going forward, the city will enhance its Grants accounting processes to ensure that revenue is appropriately recognized on reported expenditures on all its grant funds by fiscal year end. The City of Atlanta agrees with the finding related to adjusting entries. It will strengthen its internal controls and reconciliation processes to ensure that all receivables activity, revenues, and year end balances related to property tax collections are accurately recorded in the correct period. In addition, it will ensure that cash related entries are reconciled and recorded timely and accurately in the correct period.

CITY OF ATLANTA, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SECTION II FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2023-002 Pension Plan Census Data (updated from 2018, 2019, 2020, 2021, 2022, and 2023) (General Employees' Pension Plan, Police Officers' Pension Plan, and Firefighters' Pension Plan)

Criteria: Management of the Plan is responsible for the preparation and fair presentation of the financial statements in accordance with applicable accounting framework, including completeness and accuracy of census data.

Condition, Cause and Effect: During the 2023 audit of the City of Atlanta, Georgia General Employees' Pension Plan (the "Plan") and consistent with the finding noted in prior years, we noted the City of Atlanta, Georgia, as the sponsor of the Plan, did not adequately review and validate the census data of active members, retirees, and beneficiaries prior to the submission to the respective third-party administrator (TPA) and the independent actuary. During our audit, we noted the following errors or omissions in the underlying information for the Plan:

For those hired before September 1, 2011, the City was not able to provide beneficiary support to determine whether 12% or 13% (City)/7% or 8% (APS) should have been withheld from the employee's wages. From the population of City participants tested; six out of 60 were missing documentation. From the population of School System participants tested, ten out of 60 were missing documentation.

Additionally, three participants selected for testing from the School System population had signed beneficiary forms and were only contributing 7% to the Plan. Three other participants were contributing 8% but did not have signed beneficiary forms. The date of birth on the census information did not agree for two of the 13 new active employees tested.

In the Census Data Test for City participants, four of the 60 participants tested had exceptions. One new participant contributed double the required amount. There were also exceptions in the recalculation of contributions withheld for three participants.

During the 2023 audit of the City of Atlanta, Georgia Police Officers' Pension Plan (the "Plan"), and consistent with the finding noted in prior years, we noted the City of Atlanta, Georgia, as the sponsor of the Plan, did not adequately review and validate the census data of active members, retirees, and beneficiaries prior to the submission to the respective third-party administrator (TPA) and the independent actuary. During our audit, we noted the following errors or omissions in the underlying information for the Plan:

For those hired before September 1, 2011, the City was not able to provide support to determine whether 12% or 13% should have been withheld from the employee's wages. (ten out of 60 tested).

CITY OF ATLANTA, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SECTION II FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2023-002 Pension Plan Census Data (updated from 2018, 2019, 2020, 2021, 2022, and 2023) (General Employees' Pension Plan, Police Officers' Pension Plan, and Firefighters' Pension Plan) (Continued)

Two employees were added to the Plan in error during the year and one employee was missing from the pensionable wages and contributions listing provided by the City but included in the TPA's files.

Plan codes were inconsistently documented for 19 of the 60 participants selected for census data testing. As in the prior year, some are listed by the Plan document year and others by the amendment year

During the 2023 audit of the City of Atlanta, Georgia Firefighters' Pension Plan (the "Plan") and consistent with the finding noted in prior years, we noted the City of Atlanta, Georgia, as the sponsor of the Plan, did not adequately review and validate the census data of active members, retirees, and beneficiaries prior to the submission to the respective third-party administrator (TPA) and the independent actuary. During our audit, we noted the following errors or omissions in the underlying information for the Plan:

For those hired before September 1, 2011, the City was not able to provide beneficiary support to determine whether 12% or 13% should have been withheld from the employee's wages (14 out of 60).

Contributions were not withheld and remitted for ten of the 60 participants tested because they had negative earnings in one or more pay periods. Six participants had negative earnings for one pay period, one participant had negative earnings for two pay periods and three participants had negative earnings for three pay periods. Additionally, one new plan participant contributed double the required amount for one pay period.

Recommendation: We recommend Plan management continue efforts to obtain and/or update documentation in participant files as it relates to beneficiaries. Management should design and implement necessary internal control policies and procedures to protect and maintain the integrity of the underlying census data used in the calculation of benefits paid to retirees and their beneficiaries, as well as in the estimation of the required annual contribution and pension liability.

CITY OF ATLANTA, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SECTION II FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2023-002 Pension Plan Census Data (updated from 2018, 2019, 2020, 2021, 2022, and 2023) (General Employees' Pension Plan, Police Officers' Pension Plan, and Firefighters' Pension Plan) (Continued)

Prior Fiscal Year's Management's Response Update: The City of Atlanta Investment Pension Board hired a third-party consultant, Deloitte, to audit and reconcile historical data to ensure accuracy and completeness. As the consultants continue to help with the remediation process, the City along with SBA (Strategic Business Advisors) is working to ensure processes are in place for review and to analyze current service history data as well as other census data to maintain complete and accurate information.

2023 Management's Response Update: The City of Atlanta's third-party consultant, Deloitte hired by the Investment Pension Board to audit and reconcile its historical data, has completed its reconciliation efforts, and identified recommendations related to the implementation of enhanced controls, continuous validation of census data, and data improvement methods. The City along with SBA (Strategic Business Advisors) will work together to implement these recommendations which is expected to ensure the accuracy and completeness of its census data.

2023-003 Pension Plan Benefit Payments (updated from 2018, 2019, 2020, 2021, 2022, and 2023) (General Employees' Pension Plan, Police Officers' Pension Plan, and Firefighters' Pension Plan)

Criteria: Management of the Plan is responsible for distributing benefit payments to retirees and beneficiaries in accordance with the applicable Pension Plan documents.

Condition, Cause and Effect: During the 2023 audit of the City of Atlanta, Georgia General Employees' Pension Plan (the "Plan") and consistent with the finding noted in prior years, we noted the City, as the sponsor of the Plan, did not adequately review and validate the benefit payment distribution to retirees and beneficiaries in order to ensure that the distribution payments made by the TPA were for the appropriate amount and in accordance with the applicable Pension Plan documents. During our audit, we noted the following errors or omissions in the benefit payment amounts to retirees and/or beneficiaries:

As part of the remediation efforts undertaken by the Plan, the number of inactive participants due a refund increased from 1,116 to 1,322 (City) and from 231 to 306 (School System). Management has not recorded a liability for refunds due to nonvested and terminated Plan participants as the determination of amounts due and payable to retirees or their beneficiaries has not been finalized.

Eight of the 60 selected for benefit payment testing from the City population had exceptions. Three had a Plan code documented as 1978 instead of 1978/2005. Five employees files did not contain marriage or death certificates. The corrections to the retirement dates did not have an impact on the beneficiary calculation (1,713 in population).

CITY OF ATLANTA, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SECTION II FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2023-003 Pension Plan Benefit Payments (updated from 2018, 2019, 2020, 2021, 2022, and 2023) (General Employees' Pension Plan, Police Officers' Pension Plan, and Firefighters' Pension Plan) (Continued)

Ten of the 60 selected for benefit payment testing from the School System population had exceptions. The date of retirement could not be verified to the retiree file for five individuals receiving benefit payments. The date of birth in the data file did not agree to supporting documentation for another five individuals, one of which was flagged by the TPA for further review.

During the 2023 audit of the City of Atlanta, Georgia Police Officers' Pension Plan (the "Plan") and consistent with the finding noted in prior years, we noted the City of Atlanta, Georgia, as the sponsor of the Plan, did not adequately review and validate the benefit payment distribution to retirees and beneficiaries in order to ensure that the distribution payments made by the TPA were for the appropriate amount and in accordance with the applicable Pension Plan documents. During our audit, we noted the following errors or omissions in the benefit payment amounts to retirees and/or beneficiaries:

As part of the remediation efforts undertaken by the Plan, the number of inactive and unvested participants appearing to be due a refund of contributions increased from 308 to 350. Management has not recorded a liability for refunds due to nonvested and terminated Plan participants as the determination of amounts due and payable to retirees or their beneficiaries has not been finalized.

During the 2023 audit of the City of Atlanta, Georgia Firefighters' Pension Plan (the "Plan") and consistent with the finding noted in prior years, we noted the City, as the sponsor of the Plan, did not adequately review and validate the benefit payment distribution to retirees and beneficiaries in order to ensure that the distribution payments made by the TPA were for the appropriate amount and in accordance with the applicable Pension Plan documents. During our audit, we noted the following errors or omissions in the benefit payment amounts to retirees and/or beneficiaries:

As part of the remediation efforts being undertaken by the Plan, the number of inactive and unvested participants appearing to be due a refund of contributions increased from 133 to 171 and the number of deferred vested members increased from 36 to 40. Management has not recorded a liability for refunds due to nonvested and terminated Plan participants as the determination of amounts due and payable to retirees or their beneficiaries has not been finalized.

The retirement date for two of the 60 participants selected for benefits payment was not supported by information in the file.

CITY OF ATLANTA, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SECTION II FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2023-003 Pension Plan Benefit Payments (updated from 2018, 2019, 2020, 2021, 2022, and 2023) (General Employees' Pension Plan, Police Officers' Pension Plan, and Firefighters' Pension Plan) (Continued)

One participant that received a lump sum distribution during the year was not removed from the database.

Recommendation: Management should continue efforts to obtain or update information in beneficiary files. Internal controls should be designed and implemented to protect and maintain the integrity of the underlying census data used in the calculation of benefits paid to retirees and their beneficiaries. Management should continue efforts to determine if a liability is necessary for amounts due to nonvested and terminated participants who may be due refunds of their contributed amounts.

Prior Fiscal Year's Management's Response Update: As the City continues to partner with Deloitte and SBA to validate and correct underlying data discrepancies, internal controls will also be put in place to ensure refunds are properly identified and determined if a liability is necessary for amounts due to nonvested and terminated participants based on their prior contributed amounts. Additionally, the City of Atlanta will continue to work with SBA to develop a process to review pension benefit calculations for accuracy before payments are made to retirees and retirees' beneficiaries.

2023 Management's Response Update: The City is continuously working with SBA to validate and correct underlying data discrepancies. Internal controls will also be put in place to ensure refunds are properly identified and determined if a liability is necessary for amounts due to nonvested and terminated participants based on their prior contributed amounts.

CITY OF ATLANTA, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SECTION III FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

(3) Federal Award Findings and Questioned Costs

U.S. Department of Treasury

Program Name: Emergency Rental Assistance Program

Assistance Listing Number: 21.023

Finding: 2023-004

Criteria: Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires that direct recipients submit monthly and quarterly reports that include both financial and performance data. The deadlines for these reports to be submitted was set by the U.S. Department of Treasury (“Treasury”).

Condition: Internal controls should be in place to ensure the City is in compliance with all requirements of the federal award program. Internal controls were not sufficient to detect the following exceptions noted during our testing:

- One (1) quarterly report was not submitted to Treasury.
- Out of the eight (8) total quarterly reports that were submitted to Treasury, three (3) of the reports were submitted after the deadline issued by Treasury.

Context/cause: The City did not have adequate internal controls to ensure compliance with reporting requirements.

Effects: Noncompliance at the reporting level may occur and not be detected by the City.

Questioned Costs: Undetermined

Recommendation: We recommend the City enhance internal controls to ensure compliance with reporting requirements.

Auditee’s Response: The City of Atlanta’s Office of Enterprise Risk Management (ERM) acknowledges and agrees with the reporting findings. ERM will enhance its calendaring processes for to ensure that reports are filed timely.

CITY OF ATLANTA, GEORGIA

STATUS OF PRIOR YEAR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Finding 2022-001 – Fiscal Year-End Close and Procedures

Criteria: Internal controls related to an entity's financial close out should be in place to ensure that transactions are reported accurately and completely throughout the year and are properly reported for year-end financial reporting, which is key to timely and reliable financial information.

Condition: During the fiscal year ended June 30, 2022 financial audit, we noted several areas pertaining to year-end financial close out that resulted in audit adjustments to correct the reported balances.

Status: Unresolved. See finding 2023-001

Finding 2022-002 Fiscal Year-End Close and Reconciliations (Department of Watershed)

Criteria: Generally accepted accounting principles require expenses to be recognized as soon as a liability is incurred, regardless of the timing of the related cash flows. Internal controls should be in place to ensure that transactions are reported throughout the year and are properly reconciled and reported for monthly and year-end financial reporting, which is key to timely and reliable financial information.

Condition: During the fiscal year ended June 30, 2022 financial audit, balances were not timely and accurately reconciled to subledger accounts or properly accrued, resulting in audit adjustments to correct the balances.

Status: Resolved

Finding 2022-003 Fiscal Year-End Close and Reconciliations (Department of Aviation)

Criteria: Generally accepted accounting principles require revenues to be recognized in the accounting period in which they are earned for exchange transactions and when the eligibility requirements of nonexchange transactions have been met, and funds are measureable. Generally, expenses should be recognized as soon as a liability is incurred, regardless of the timing of the related cash flows in accordance with generally accepted accounting principles (GAAP). Internal controls should be in place to ensure transactions are reported throughout the year are properly reconciled and reported for the monthly and year-end financial statements is key to timely and reliable financial information.

Condition: During the fiscal year ended June 30, 2022 audit, several balances were not timely and accurately reconciled to the subledger accounts, resulting in audit adjustments to correct the balances.

Status: Resolved

CITY OF ATLANTA, GEORGIA

STATUS OF PRIOR YEAR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Finding 2022-004 – Pension Plan Census Data (updated from 2018, 2019, 2020 and 2021)

Criteria: Management of single-employer and multiple-employer pension plans is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable accounting framework, including completeness and accuracy of census data.

Condition: Internal controls were not sufficient to adequately review and validate the census data of active members, retirees and beneficiaries prior to the submission to the respective third-party administrator (TPA) and the independent actuary.

Status: Unresolved. See finding 2023-002

Finding 2022-005 – Pension Plan Benefit Payments (updated from 2018, 2019, 2020 and 2021)

Criteria: Management of single-employer and multiple-employer pension plans is responsible for distributing benefit payments to retirees and beneficiaries in accordance with the applicable Pension Plan documents.

Condition: Internal controls were not sufficient to adequately review and validate the benefit payment distributions to retirees and beneficiaries in order to ensure that the distribution payments made by the TPA were for the appropriate amount and in accordance with the applicable Pension Plan documents.

Status: Unresolved. See finding 2023-003

Finding: 2022-006 Emergency Rental Assistance Program Reporting

Criteria: Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires that direct recipients submit monthly and quarterly reports that include both financial and performance data. The deadlines for these reports to be submitted was set by the U.S. Department of Treasury (“Treasury”).

Condition: The City did not have adequate internal controls to ensure compliance with reporting requirements.

Status: Unresolved. See finding 2023-004

CITY OF ATLANTA, GEORGIA

STATUS OF PRIOR YEAR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Finding: 2022-007 Community Development Block Grants/Entitlement Grants Special Tests – Environmental Reviews

Criteria: Title 24 U.S. *Code of Federal Regulations* sections 58.1, 58.22, 58.34, 58.35, and 570.604 require projects to have an environmental review unless they meet criteria specified in the regulations that would exempt or exclude them from environmental certification requirements. For projects where the environmental review was not performed, a written documentation that the review was not required must be prepared.

Condition: The City did not have adequate internal controls to ensure compliance with the special test – environmental review requirements. Testing was performed over each requirement for the City. Out of a total population of twenty-two (22) projects, we selected a sample of eleven (11) projects to test for environmental reviews. One (1) out of the eleven (11) projects tested did not have an exemption report prepared in a timely manner.

Status: Resolved



CITY OF ATLANTA

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MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Please find below the corrective actions for the Fiscal Year 2023 Audit findings.

2023 – 001 Fiscal Year-End Close and Procedures

Name of Contact Person Responsible for Corrective Action Plan: Youlanda Carr, CPA
Deputy Chief Financial Officer

Corrective Action Plan: Beginning fiscal year 2024, the City of Atlanta's Department of Finance will work with the City's departments that receive federal and state grants to track all grants' expenditures, ensure the timely drawdown of grantor funds and the recognition of revenue on reported expenditures by the fiscal year end. Starting fiscal year 2024, the City of Atlanta's Department of Finance will work with Fulton and Dekalb counties to properly review, reconcile and report current fiscal year activity related to property tax collections and fiscal year end balances. In addition, the City will strengthen its reconciliation and review processes regarding its cash accounts, to ensure the timely and accurate recording of transactions.

Anticipated Completion Date: Fiscal year 2024

2023 – 002 Pension Plan Census Data (updated from 2018, 2019, 2020, 2021 and 2022)

Name of Contact Person Responsible for Corrective Action Plan: Tarlesha Williams Smith, Esq.
Commissioner of Human Resources.

Corrective Action Plan: The City of Atlanta's third-party consultant, Deloitte hired by the Investment Pension Board to audit and reconcile its historical data, has completed its reconciliation efforts, and identified recommendations related to the implementation of enhanced controls, continuous validation of census data, and data improvement methods. The City along with SBA (Strategic Business Advisors)

will work together to implement these recommendations which are expected to ensure the accuracy and completeness of its census data.

Anticipated Completion Date: Fiscal year 2025

2023 – 003 Pension Plan Benefit Payments (updated from 2018, 2019, 2020, 2021, and 2022)

Name of Contact Person Responsible for Corrective Action Plan: Tarlesha Williams Smith, Esq.
Commissioner of Human Resources.

Corrective Action Plan: The City is continuously working with SBA to validate and correct underlying data discrepancies. Internal controls will also be put in place to ensure refunds are properly identified and determined if a liability is necessary for amounts due to nonvested and terminated participants based on their prior contributed amounts.

Anticipated Completion Date: Fiscal year 2025

2023 – 004 Emergency Rental Assistance Program - Reporting

Name of Contact Person Responsible for Corrective Action Plan: Jerry Deloach, Chief Risk Officer -
Enterprise Risk Management

Corrective Action Plan: The City of Atlanta's Department of Enterprise Risk Management (ERM) is now calendaring the quarterly reports due dates and immediately following the timely filing before transmitting a copy of the report to the City of Atlanta's Grants Accounting area.

Anticipated Completion Date: Fiscal year 2024