



City of Atlanta

CITY AUDITOR'S OFFICE

AUDIT COMMITTEE MEETING

MINUTES

Thursday, October 7, 2021

9:00 A.M.

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

CALL TO ORDER

The regularly scheduled meeting of the **Audit Committee** was called to order on **Thursday, October 7, 2021**, at **9:05 AM Remotely via Public Conference Bridge**. The following members were present:

INTRODUCTION OF MEMBERS:

| Attendees | Status |
|-----------------------------|---------|
| Danielle Hampton, Chair | Present |
| Daniel Ebersole, Vice Chair | Present |
| Amanda Beck | Present |
| Don Penovi | Present |
| Dargan Burns, III | Present |

Others in Attendance:

Auditor's Office: Amanda Noble, City Auditor, Stephanie Jackson, Deputy City Auditor, Randi Hadeen, Rebecca Robinson, Myra Hagley, and Jackie Ragan

Roll Call

Adopt Agenda

Mr. Dan Ebersole moved to adopt the agenda as written. Mr. Dargan Burns seconded and the motion passed unanimously.

Approve minutes for August 5, 2021, meeting

Ms. Amanda Beck moved to approve the minutes from the last meeting. Mr. Burns seconded and the motion passed unanimously.

Reports for consideration of release

a. Cybersecurity

Mr. Ebersole commented that the report was very well done and moved to approve the release of the report. The motion was seconded by Ms. Beck and passed unanimously by the committee.

b. Parks and Recreation Fees

Ms. Beck expressed concern that the Parks and Recreation Department only partially agreed to the recommendation regarding the appointment of the Parks Council. Mr. Ebersole expressed that he did not see a lot of initiative to improve by the Park's Department. Ms. Danielle Hampton stated that the report reflected great work by the team. Following the discussion, Mr. Don Penovi moved to approve the report as written. Ms. Beck seconded the motion and the motion passed unanimously.

Draft Audit Plan for consideration of release

Mr. Ebersole stated that the Cashing Handling report would be a priority for him. Mr. Penovi asked if the Scooter Enforcement audit is still needed and could it be removed if there is not enough time to complete all reports. Mr. Ebersole stated if there are fees involved, he would be in favor of the audit. Ms. Beck moved to approve the release of the Audit Plan. Mr. Penovi seconded and the motion passed unanimously.

Update on solicitation for external financial audit services

Ms. Amanda Noble, City Auditor, stated that the responses for the services are due on October 15, 2021, and should be in a position to be evaluated this month (October). Ms. Noble also stated that the Procurement Department would schedule a training and the review/evaluation meeting for the Committee. She's also expecting only one meeting to be set up by Procurement to conduct the review and scoring of the responses. Mr. Ebersole questioned the timeframe the Committee would have for the meetings and stated that the Committee Members would need a little time to read and review the responses.

Update on financial audit for FY21

Ms. Noble stated that she had spoken with Karen (Mitchell) with KPMG, and they did not have any issues to bring forward at this time.

Status of current projects

Ms. Noble stated that the Department disagreed with the findings of the Enforcement of Building and Zoning Code audit. Ms. Hampton asked what were the findings? Ms. Noble stated they included not having policies and procedures; have not been placing information into Accela; do not have supervision over maintaining files; and the request that complaints be routed through 311. The Department also felt that it was unfair to conduct an audit during COVID. Ms. Noble reported that the Aviation Maintenance Staffing Audit technical review was about 60% complete and should go to management for responses by the end of the month.

Update on Missionmark implementation

Ms. Randi Hadeen presented the updates to the Committee. Ms. Hadeen stated that all the information in the system is real time; that there are 4 new projects using Missionmark at this time; and that there were some issues with uploading. Ms. Hadeen stated that staff was planning to meet with AIM and Missionmark to address the issues. Mr. Penovi asked if this program was selected out of several

programs. Ms. Noble stated that we did try others but this one was developed for local government auditors and is in line with what we do, and this was the least expensive.

Discussion of auditor rotation policy

Mr. Dargan Burns asked if there was a policy in place to rotate the external auditors. Ms. Noble stated that there was no policy on external auditors' rotation.

Evaluation of City Auditor (FY21)

Ms. Hampton proposed using the same method used last year in reviewing the City Auditor for her annual performance evaluation. The Committee members agreed to use the same process. Ms. Hampton also asked if any staff members were interested in participating in the process to contact her.

Public Comments

There were no comments from the public.

Adjournment

There being no further business, Mr. Ebersole moved to adjourn. Ms. Beck seconded the motion and the meeting adjourned at 10:17 a.m.