



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

Thursday, December 7, 2023

9:06 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, December 7, 2023**, at **9:06 a.m.** by Daniel Ebersole, Vice Chair. The following members were present:

Roll Call/Introduction of Members:

Attendees	Status
Danielle Hampton, Chair	Absent
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, Micheal Jones, Myra Hagley, Ijegayehu Jones, Christopher Armstead, Anijarae Dade, Neeka Benton, Imani Adams, Princess Jones

Finance: Youlanda Carr, Deputy Chief Financial Officer

Mauldin & Jenkins: Doug Moses, Partner

Adopt Agenda

Mr. Penovi moved to adopt agenda. Motion was seconded by Mr. Burns and unanimously approved.

Approve minutes from October 12th meeting

Mr. Burns moved to approve these minutes, Mr. Penovi seconded, and it was unanimously approved.

Financial audit update from Mauldin & Jenkins

Mr. Moses presented an update on the financial audit and stated that the audit is close to being completed. Mr. Moses stated that the proposed deadline for completion of the audits is before December 25, 2023. Mr. Moses stated they did have the findings of Revenue adjustments that needed to be made. Mrs. Carr spoke on the findings of the Revenue adjustments and stated this was due to new leadership.

Mr. Moses stated they will present the financial audit once the audit is completed.

Performance audit for review and approval

Water Billing and Collections Audit was presented by Ms. Hagley. After discussion, Mr. Penovi moved approval of the audit, and Mr. Burns seconded the motion. The members voted unanimously to approve its release.

Moving Atlanta Forward Infrastructure Program 2023 Annual Review Audit was presented by Mr. Jones. After discussion, Mr. Penovi moved approval of the audit, and Mr. Burns seconded the motion. The members voted unanimously to approve its release.

Municipal Court Audit was presented by Mr. Armstead. After discussion, Mr. Penovi moved approval of the audit, and Mr. Burns seconded the motion. The members voted unanimously to approve its release.

Annual Audit Plan FY24

Ms. Noble presented the Annual Audit Plan for FY24 to the Committee as summarized in memo. The Committee reviewed the Annual Audit Plan for FY24, and Mr. Penovi moved to approve the Annual Audit Plan for FY24. Motion was seconded by Mr Burns. The members voted unanimously to approve.

Status of current projects

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

Audit Follow-up

Mr. Jones presented the report on Open Audit Recommendations as summarized in the report. Currently there are seven implemented recommendations. One recommendation was dropped. Mr. Jones stated that all recommendations for the prior Cybersecurity audit were closed out prior to entrance conference for the current audit.

Other Business

Ms. Noble must submit self-valuation for FY23. Ms. Noble will speak with Mrs. Hampton and discuss plans for completing the evaluation.

Public Comment

No Public Comment

Adjournment

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