



## CITY OF ATLANTA

City Auditor's Office  
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# Performance Audit:

## Financial Disclosures

### What We Found

The Board of Ethics and the Ethics Office could improve the completeness, accuracy, and usefulness of annual financial disclosure information. We found that unclear city code provision and errors expose the city to risk of non-compliance with the financial disclosures requirements.

City code descriptions lack sufficient clarity to identify required filers. City code lists some specific job titles that are required, but other parts of it list job functions, reporting relationships, or placement in organizational hierarchy that may no longer reflect the city's organizational structure.

Incomplete and inaccurate disclosures reduce the usefulness of the information collected. Although the Ethics Office reviews disclosures to identify non-filers, it does not review the disclosures for completeness, internal consistency, and accuracy. The form prompts the filer to describe other sources of income but has no input controls to ensure the field is completed.

The Ethics Office identifies non-filers but lacks a process to review completeness and accuracy of disclosures. Filers omitted information when prompted to describe the type of service or business entity. The lack of complete information hampers the department's ability to assess potential conflicts of interests and other risks. Currently, the Ethics Office staff examines financial disclosures only upon receipt of a complaint.

Filers may fail to disclose required information. One filer failed to disclose a direct ownership in real property. Seventeen filers may have omitted other sources of income from their disclosures. We identified no familial transactions with the city that filers failed to disclose.

### Why We Did This Audit

We undertook this audit because the city's ethics officer requested an audit of the completeness and accuracy of financial disclosures filed pursuant to Sec 2-814 of the city code, which requires officials and certain employees to disclose income and financial interests annually.

### What We Recommended

To improve compliance with the financial disclosure requirements, we recommend the Board of Ethics and The Ethics Officer:

- Propose for city council consideration revisions to the code of ordinances regarding who should file a disclosure to ensure the list is aligned with current operations.
- Review a sample of disclosures for potential omissions and for inconsistent, incomplete, and inaccurate responses.
- Update the e-file system to strengthen input controls, such as auto-populating fields with known data, to assist in review of submissions.
- Examine disclosures to identify potential conflicts of interest.
- Investigate to determine whether the 17 filers identified during our audit testing failed to disclose sources of income and real estate as required by city code.

For more information regarding this report, please use the contact link on our website at [www.atlaudit.org](http://www.atlaudit.org).