



CITY OF ATLANTA

City Auditor's Office
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Why We Did This Audit

We undertook this audit to assess the extent to which city officials have taken timely, appropriate corrective action in response to audit findings and recommendations. The city charter requires my office to report on completed audits, major findings, management's corrective actions, and significant findings that have not been fully addressed.

Management agreed with 87% of the 545 audit recommendations we have made since 2002. We have closed 333 (61%) of the recommendations, including 202 that have been at least partially implemented or addressed in a different way, 94 that are no longer relevant because of changes in circumstances at the department or other reasons, and 37 that have since been replaced by another recommendation.

What We Recommended

We make no new recommendations in this report. We encourage departments and the City Council to promptly implement recommendations or identify alternative ways to fix the problems the recommendations were intended to address.

For more information regarding this report, please contact Stephanie Jackson at 404.330.6678 or sjackson@atlantaga.gov.

Performance Audit:

Implementation of Audit Recommendations

What We Found

The city has at least partially implemented 78% of the 54 recommendations we assessed in this report; 27 recommendations were fully implemented and another 15 were partially implemented. Department managers told us that they intend to complete implementation of these recommendations in fiscal year 2010.

Despite the city's progress, some risks remain. Three of the 12 recommendations that have not yet been implemented address compliance with federal regulations. These include practices for hiring temporary labor, proper classification of workers, and accurate reporting of employees' taxable benefits. Failure to address these issues could pose risk to the city.

The remaining recommendations not yet implemented were intended to improve planning and budgeting, monitoring and reporting, and cost recovery. The majority were addressed to the City Council in the March 2009 *Council Expenditures* audit. The Council President and seven council members who provided written responses to the audit agreed with the recommendations.

We assessed the implementation status of 54 audit recommendations from 17 audit reports issued from September 2004 through March 2009. About 30% of the recommendations were addressed to the Atlanta Police Department followed by about 17% each to the Department of Procurement and City Council, and 15% to the Department of Public Works. The recommendations range in age from nine months to more than five years. The median age is about a year and a half.

We plan to follow up on the remaining open recommendations later this year and annually report on implementation status of recommendations going forward.