



CITY OF ATLANTA
City Auditor's Office
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December 2024

Performance Audit:

Moving Atlanta Forward 2024 Annual Review

What We Found

The three project delivery departments—Transportation, Parks, and Enterprise Asset Management—are required to operate within the framework of the Strategic Delivery Plan to manage Moving Atlanta Forward Infrastructure Program projects. The plan establishes monitoring and control measures across each project's life cycle to ensure adherence to baseline schedules and budgets.

As of August 2024, \$47 million had been spent on Moving Atlanta Forward projects, less than 10% of project funds. We noted slow project progress and potential inequities, as the districts with the least spending have higher poverty levels. The chief operating officer should develop criteria to prioritize spending to ensure equity if funds run short.

Transportation, Enterprise Asset Management, and Parks and Recreation did not document completion of Strategic Delivery Plan requirements. The plan requires departments to complete project management plans, RACI matrixes, risk registers, monthly schedule variance reports, notices to proceed, and construction daily reports. Failure to implement these controls early in a project results in lost opportunities to correct budget or schedule overruns.

Central oversight may improve consistency across the three project delivery departments. Departments do not have standardized procedures to track soft costs, placing the program at risk of budget overruns. Also, as of August 2024, the Moving Atlanta Forward dashboard, which provides an overview of project, schedule, and financial statuses, had inaccurate data.

Parks and Recreation is manually tracking and monitoring all financial data via an Excel spreadsheet and creating shared purchase orders for separate projects, potentially posing risks of error. Using Oracle's PnG module to individually parse projects and assign purchase orders to each project will improve financial monitoring and transparency.

Why We Did This Audit

We undertook this audit as required by Ordinance No. 22-O-1369, which established increased oversight and accountability to improve project delivery for the program.

What We Recommended

To maintain project budgets and schedule, we recommend that the chief operating officer:

- develop decision criteria to determine how projects will be prioritized if funding is limited
- ensure departments complete required documentation
- assist departments to develop written procedures to track soft costs
- designate a central oversight position for the Moving Atlanta Forward program
- develop data verification procedures to ensure dashboard accuracy, uniformity, and useability
- define a threshold that suggests a project is at risk

To monitor project budgets and maintain program transparency, we recommend that the commissioner of the Department of Parks and Recreation:

- create separate purchase orders for different Moving Atlanta Forward Projects
- ensure that the department uses the Oracle PnG module to manage program

For more information regarding this report, please use the "contact" link on our website at www.atlaudit.org

Management Responses to Audit Recommendations

Summary of Management Responses		
<p>Recommendation #1:</p> <p>We recommend that the chief operating officer develop decision criteria, including equity across council districts, to determine how projects will be prioritized if funding is limited.</p>		
<p>Response: Agree</p>	<p>Status: Started</p>	<p>Estimated Completion Date (M/Y): 06/2025</p>
<p>Recommendation #2:</p> <p>We recommend that the chief operating officer ensure that departments are completing project management plans, RACI matrixes, risk registers, monthly schedule variance reports, Notices to Proceed, and daily construction reports as required by the Strategic Delivery Plan, and that ongoing training is provided to departmental staff on those procedures.</p>		
<p>Response: Agree</p>	<p>Status: Started</p>	<p>Estimated Completion Date (M/Y): 03/2025</p>
<p>Recommendation #3:</p> <p>We recommend that the chief operating officer assist the departments in developing a system and written procedures for tracking soft costs.</p>		
<p>Response: Agree</p>	<p>Status: Started</p>	<p>Estimated Completion Date (M/Y): 05/2025</p>
<p>Recommendation #4:</p> <p>We recommend that the chief operating officer designate a central oversight position, such as a program manager, to oversee the Moving Atlanta Forward program and ensure all departments comply with controls established in the Strategic Delivery Plan.</p>		
<p>Response: Agree</p>	<p>Status: Started</p>	<p>Estimated Completion Date (M/Y): 03/2025</p>
<p>Recommendation #5:</p> <p>We recommend that the chief operating officer ensure that the Department of Transportation develops and documents data verification procedures to ensure dashboard accuracy and uniformity.</p>		
<p>Response: Agree</p>	<p>Status: Not Started</p>	<p>Estimated Completion Date (M/Y): 06/2025</p>

<p>Recommendation #6:</p> <p>We recommend that the chief operating officer ensure that the program adjust the “Available” metric to reflect the projected funds minus the amount of paid and committed funds.</p>		
<p>Response: Partially Agree</p>	<p>Status: Not Started</p>	<p>Estimated Completion Date (M/Y): 06/2025</p>
<p>Recommendation #7:</p> <p>We recommend that the chief operating officer ensure that the program adds project-level spending information to the project reports in the dashboard.</p>		
<p>Response: Partially Agree</p>	<p>Status: Not Started</p>	<p>Estimated Completion Date (M/Y): 06/2025</p>
<p>Recommendation #8:</p> <p>We recommend that the chief operating officer assist departments to define a threshold that suggests a project is at risk based on either cost and/or schedule and communicate the at-risk status on the dashboard.</p>		
<p>Response: Agree</p>	<p>Status: Not Started</p>	<p>Estimated Completion Date (M/Y): 06/2025</p>
<p>Recommendation #9:</p> <p>We recommend that the Commissioner of the Department of Parks and Recreation create separate purchase orders for different Moving Atlanta Forward Projects and avoid using one purchase order for multiple projects, to improve financial management and transparency.</p>		
<p>Response: Agree</p>	<p>Status: Implemented</p>	<p>Estimated Completion Date (M/Y): November 2024</p>
<p>Recommendation #10:</p> <p>We recommend that the Commissioner of the Department of Parks and Recreation ensure that the department uses the Oracle PnG module to manage program finances at a project level when starting new projects going forward.</p>		
<p>Response: Partially Agree</p>	<p>Status: Not Started</p>	<p>Estimated Completion Date (M/Y): To be determined</p>