

FULTON COUNTY AUDIT COMMITTEE MEETING

MINUTES

June 11, 2020

Fulton County Government Center
141 Pryor Street
10th Floor Conference Room
Atlanta, Georgia 30303

MINUTES

Ratification Date: September 29, 2020

CALL TO ORDER: Chairman Bob Ellis 10:00 a.m.

MEMBERS PRESENT: Commissioner Bob Ellis, District 2
Commissioner Lee Morris, District 3
Pamela McCorkle Buncum, Citizen Member
Robert Koncerak, Citizen Member

ALSO PRESENT: Anthony Nicks, County Auditor; Queena Jenkins, Audit Manager; Stacy Jones, Assistant Audit Manager; Joi Hargis, Audit Coordinator; Tracee Shields, Auditor III; Jonnah Williams, Auditor III; Trina Alston, Title VI Coordinator.

INTRODUCTION:

ADOPTION OF AGENDA: A call was made by Commissioner Bob Ellis to approve and adopt the agenda. Robert Koncerak, Citizen Member motioned to adopt and it was seconded by Commissioner Morris. **The motion passed by the following vote:**

Yeas: 3

Nays: 0

RATIFICATION OF MEETING MINUTES: The meeting minutes from November 21, 2019 were reviewed, accepted and approved. **A motion was made by Robert Koncerak to approve and seconded by Commissioner Morris, to accept the minutes as presented.**

The motion passed by the following vote:

Yeas: 3

Nays: 0

The final minutes will be placed on the Office of the County Auditor's website.

NEW BUSINESS:

Internal Audit Updates

Stacy Jones, Assistant Audit Manager, led the discussion surrounding the Internal Audit updates.

Ms. Jones indicated that four (4) audits were completed and released since the last Audit Committee meeting. These audits were the 1) Travel and Training audit 2) Fulton County Jail NaphCare Medical audit 3) HOME Monitoring Program audit and 4) Grady Memorial Hospital Financial Analysis-2019.

The audit team has reviewed and updated internal audit policies and procedures and has submitted them for final review.

It was stated that three (3) audits were completed which are the 1) Probate Court 2) Purchase Card and 3) Treasury gift card audits; management's responses are to be received for each audit. The Georgia Security Immigration audit is in its final fieldwork stage and has an expected completion timeframe of early July, 2020. The HOME Monitoring Program audit and the Library Construction Project audit are on hold.

Commissioner Ellis addressed the Office of the County Auditor regarding the pandemic causing a delay of transmitting information for auditing completion. Anthony Nicks stated he did have concerns as much of the delays were due to departments moving physically.

P-Card and T-Card Analysis

Tracee Shields, Auditor III, presented the status of the P-Card and T-Card Analyses for 2019 and the first quarter of 2020. The overall total spending, per analysis, including the departments with the top (5) spending per department, top five (5) merchant category codes used, and the top five (5) vendors used during the period of the review, were discussed.

Robert Koncerak, citizen member, inquired what percentage of employee transactions were being captured in the report. It was explained that each department has a travel and purchase card based on the size and/or need per department. The information presented was based on cards that have been used for a transaction. The Office of the County Auditor verifies the transactions made on the card for irregularities or fraud.

Commissioner Ellis explained further that additional reporting of the Travel Department occurs within the Finance Department which includes monitoring of vouchers and other methods of

travel. Commissioner Morris stated the BOC receives reports from the Finance Division regularly. Pamela McCorkle Buncum, citizen member, asked about a formal review of authorized users of the purchase cards and travel cards. Ms. Shields responded that she reviews this continuously in conjunction with the Procurement and Finance Departments. Ms. Jones and Mr. Nicks agreed and supported Ms. Shields' efforts.

Commissioner Ellis inquired with the Audit Committee about the purchase card report's categories, particularly "The Top 5 Highest Spending by Departments" category and the details within it. Ms. Shields provided additional details regarding the categories' details and was requested to provide additional details in the next meeting.

Whistleblower Hotline/Fraud Hotline Update

Tracee Shields, Auditor III, reported that she has led the County's whistleblower presentations during the new employee orientations in Ebony McNeill's absence. The new hire orientations have been virtual since March, 2020. As of June 2, 2020 there have been nine (9) presentations completed with a total of two-hundred and thirty-eight (238) participants for 2020. There have been sixty-seven (67) presentations, and two thousand and sixty-four (2,064) participants cumulatively since 2017 with only one month (March 19, 2020) in lapse due to the pandemic.

There are one-hundred and fifty-eight (148) Whistleblower Hotline cases, four (4) cases have been closed and six (6) cases are currently in process, since the last audit committee meeting. All updates have been provided by the respective departments for the 2019 cases.

Robert Koncerak asked about the volume of logged cases and if the Whistleblower line is fairly utilized. Anthony Nicks stated that the line is advertised on FulCo News and that departments understand the information is readily available. It was stated the hotline may possibly be taking a public stance for program enhancement. Robert Koncerak and Pamela McCorkle Buncum inquired about additional workload and resources with this enhancement.

Robert Koncerak inquired about case 156 and Anthony Nicks responded that the case was investigated and was discovered that the case was baseless. Commissioner Ellis requested details on case 157 which Ms. Shields responded that cases 157-159 are related and are being investigated by Personnel.

Commissioner Ellis ensued a discussion around the public use of the Whistleblower hotline and the intended function of the line. Anthony Nicks communicated the value of the line and the facilitation of the line.

Title VI

Trina Alston, Title VI Coordinator, communicated that sub-recipient site visits have been placed on hold due to the pandemic. The translation line has been increasingly demanding and assistance has been provided to the Fulton County Board of Health, External Affairs and Select Fulton Departments.

The translation line's use has doubled from March-May to 151 calls and majority of the calls were routed to the Fulton County Board of Health.

Commissioner Ellis inquired about the requirement of the Title VI site visits. Ms. Alston responded the requirement is a federal mandate. The largest sub-recipient pool is from the HIV elimination department of which Ms. Alston has been in close contact with the program manager to schedule visits.

Anthony Nicks, addressed the Audit Committee and led an overview of highlights of the 2019 Annual Report.

Robert Koncerak asked if any of the audits gave pause or surprises that were completed in 2019. Anthony Nicks responded that issues were presented in various audits namely, the Fulton County Jail (NaphCare) audit. Mr. Nicks would sit on the governance committee and would monitor this audit personally. Robert Koncerak did not have further questions.

Pamela McCorkle Buncum asked for elaboration on the HOME Program. Anthony Nicks explained the management between HUD and Fulton County Government. Continuous monitoring and management of this department has been mandated and will be completed as requested.

Anthony Nicks reviewed the highlights of the Office of the County Auditor and his intention to request a survey from the departments that have been audited. Commissioner Ellis queried the staff regarding collecting surveys from the audited departments. Queena Jenkins and Stacy Jones responded favorably.

Personnel

Mr. Nicks stated Queena Jenkins had been promoted to the Deputy County Auditor. Mr. Nicks informed the Audit Committee about the Auditor II position and its status.

ADJOURNMENT

There being no further business, a motion was made by Commissioner Ellis to adjourn and was seconded. The meeting adjourned at 11:34 a.m.

Respectfully submitted,

Anthony Nicks

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Anthony Nicks, County Auditor

DocuSigned by:

Joi Hargis

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Joi Hargis, Audit Coordinator