

FULTON COUNTY AUDIT COMMITTEE

MEETING MINUTES

July 12, 2022

Fulton County Government Center
141 Pryor Street
4th Floor Conference Room
Atlanta, Georgia 30303

OFFICIAL MINUTES

Ratification Date: 2022

CALL TO ORDER: Chairman Bob Ellis 2:02 p.m.

MEMBERS PRESENT: Commissioner Bob Ellis, District 2
Commissioner Lee Morris, District 3
Robert Koncerak, Audit Committee Citizen Member
Jay Small, Audit Committee Citizen Member

ALSO PRESENT: Anthony Nicks, County Auditor; Queena Jenkins, Deputy County Auditor; Shauna Herbert, Audit Manager; Tracee Shields, Auditor III; Jonnah Williams, Auditor III; Ebony Johnson-Battle, Investigative Analyst; Trina Alston, Title VI Coordinator; Christine McClain, Auditor II; Jenn Thomas, Chief of Staff to Commissioner Morris; Fred Hoffman, Chief of Staff to Commissioner Ellis; Sharon Whitmore, CFO; David Lowman, Staff Attorney; Jennifer Culler, Senior Assistant County Attorney; Mark Rosser, Senior Assistant County Counsel.

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

Yeas: 4

Nays: 0

RATIFICATION OF MEETING MINUTES: The meeting minutes from April 27, 2022 were reviewed, accepted and approved.

The motion passed by the following vote:

Yeas: 4

Nays: 0

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

OFFICIAL REPORTS:

Audit updates were presented by Shauna Herbert, Audit Manager. Ms. Herbert stated the Treasury Gift Card Audit was completed. The following audits were in process; 1). Fulton County Jail Aramark Correctional Service, LLC Contract Follow-Up, 2). Pay Card Program, 3). Purchase Card (P-Card), 4). Fuel Card (Wex and James Rivers Cards) and the 5). Georgia Security Immigration Compliance Act (GSICA).

Commissioner Ellis, Chairman, asked about the progress of the in-process audits and Shauna Herbert, Audit Manager, provided additional details related to the Fuel Card (Wex and James Rivers Cards) Audit. Queena Jenkins, Deputy County Auditor, provided additional details related to the Pay Card Program Audit and the Registrations and Elections Department. Robert Koncerak, Citizen Member, asked for an example of the issues with the Pay Card Program Audit and Queena Jenkins provided specific examples. Commissioner Ellis, Chairman, continued the conversation about the process in which the Pay Card is utilized and the difference between employees and non-employees.

Jay Small, Citizen Member, asked if there was an existing Segregation of Duties (SOD) matrix available to organize the Pay Card Program's card administration. Sharon Whitmore, Chief Financial Officer (CFO), provided additional details on the Finance Department's role in the Pay Card Program. Commissioner Ellis asked about the Fuel Card's Audit concerns and Jonnah Williams, Auditor III, responded. Anthony Nicks, County Auditor, mentioned a possible way to delineate the Wex and James Rivers cards from one another. Ms. Whitmore provided additional details on the Fuel Cards and the discussion about the number of cards and where said cards reside per department was continued. Mr. Koncerak provided insight regarding how the Pay Cards can be restricted and suggested an additional audit control. Ms. Jenkins stated internal controls must be strengthened per department to ensure that segregation of duties is achieved.

Joi Hargis, Audit Coordinator, reported that the first quarter P-Card and T-Card analyses did not produce any abnormal results. Anthony Nicks ensured the committee that all transactions have been reviewed for the first quarter. Commissioner Ellis asked for specific MCC code examples and Ms. Hargis responded. Commissioner Morris requested additional detail regarding a group of transactions and Ms. Whitmore replied.

Ebony Johnson-Battle, Investigative Analyst, discussed the Whistleblower presentation where one case may be presented to the media by the complainant. Commissioner Ellis requested additional detail regarding specific whistleblower complaints. Mr. Koncerak asked about the satisfaction of the program as a whole and Mr. Nicks presented an opportunity for a robust discussion regarding the future of the hotline.

Ms. Alston, Title VI Coordinator, presented updates about the Title VI Program. Two site visits have been completed; 1). The Clayton County Board of Health, 2). Positive Impact Health Center (Gwinnett, DeKalb and Cobb locations). Since April 27, 2022, the language line has received calls with the most requested language being Spanish from the Sheriff, Juvenile Court and Customer Service departments. There has been one special project within the HIV Elimination Department which was onboarding a new sub-recipient. Commissioner Ellis requested clarification about the requirements of the language line and Ms. Alston replied giving specific details regarding the LEP law's requirements.

Mr. Nicks reported on the ERAP program and stated it was functioning well. Commissioner Morris asked about the issues with the program and Mr. Nicks stated the following:

- Additional members in the household, while not being listed on the application.
- Income Verification
- Missing Identification for Household members over 18 years of age (Driver's License, State ID).

The Legal department has approved the Anti-Fraud Waste and Abuse (AFWA) process as well as AFWA notifications.

Ms. Whitmore questioned the resolution of the flagged case from the prior meeting and Mr. Nicks responded of the case's status.

Ms. Jenkins reported the status of the TeamMate software migration and provided that a final sweep will be conducted sometime in August, 2022.

Mr. Nicks began the conversation regarding the research conducted about the Whistleblower's public debut. Ebony Johnson-Battle received responses from counties larger and smaller than Fulton County. It was noted that the respective counties had larger staff to handle the cases, yet utilize the same software as Fulton County. Ms. Johnson-Battle presented cost/functionality options to the committee. Mr. Nicks asked the committee to consider the level of service best suited for the County. Mr. Small recommended that a set of triage questions be developed to ensure unnecessary calls would not be billed to the County.

Mr. Koncerak asked about the process of soliciting for external auditors. Commissioner Ellis and Ms. Whitmore explained the County's process and expressed their concerns.

ANNOUNCEMENTS:

Anthony Nicks announced that Jonnah Williams, Auditor III, and Tracee Shields, Auditor III, have earned their Certified Fraud Examiner's (CFE) designations.

ADJOURNMENT

There being no further business, a motion was made by Commissioner Ellis to adjourn and it was seconded. The meeting adjourned at 3:33 p.m.

Respectfully submitted,

DocuSigned by:

Anthony Nicks

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Anthony Nicks, County Auditor

DocuSigned by:

Joi Hargis

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Joi Hargis, Audit Coordinator