

FULTON COUNTY AUDIT COMMITTEE MEETING

November 12, 2024
Fulton County Government Center
4th Floor
Atlanta, Georgia 30303

MINUTES

Ratification Date: January 21, 2025

CALL TO ORDER:	Commissioner Bob Ellis	1:00 p.m.
MEMBERS PRESENT:	Commissioner Bob Ellis, District 2 Chairman Robert L. Pitts, At Large Robert Koncerak, Citizen Member Ambuj Jain, Citizen Member	

ALSO PRESENT: Anthony Nicks, County Auditor; Queena Jenkins, Deputy County Auditor; Shauna Herbert, Audit Manager; Jonnah Williams, Auditor III, Tracee Shields, Auditor III; Christine McClain, Auditor II; Ebony Johnson-Battle, Investigative Analyst; Jackie Cooper, Intern, Ray Turner, Deputy Finance Director; Mo Ivory, Commissioner Elect District 4

ADOPTION OF AGENDA: A call was made by Commissioner Bob Ellis to approve and adopt the agenda at 1:05 p.m. The motion was seconded by Chairman Robert Pitts.
The motion passed by the following vote:
Yeas: 3
Nays: 0

RATIFICATION OF MEETING MINUTES: The meeting minutes from July 11, 2024, were reviewed, accepted and approved. **A motion was made by Commissioner Bob Ellis, to approve and seconded by Chairman Robert Pitts 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.

Internal Audit Updates

Audit updates were presented by Shauna Herbert, Audit Manager. Ms. Herbert stated that the following audits were completed: The HOME Program and the Juvenile Court Audits were completed in July and October 2024, respectively.

The Purchase Card Audit is in the preliminary stage, notification was submitted to the department on October 15, 2024. The Travel and Training Audit is in the reporting stage, with a final report to be issued in November 2024, and the Water Billing Audit is in the fieldwork stage.

Ms. Herbert advised that the department would perform an assessment of the Fulton County Executive Airport. The department requested feedback pertaining to this audit. She further stated that analytical reviews for both the Travel Card and Purchase Card are ongoing, using the TeamMate analytics data analysis software. The analyses for transactions occurring in the 2nd quarter (April – June) have been completed. A full comprehensive review will be conducted in conjunction with the mandated Purchase Card and Travel Card Audits.

Ambuj Jain, citizen member, inquired about the Water Billing Audit regarding the areas in which the county bills for water. Commissioner Ellis confirmed the areas that are billed for water throughout the county.

Commissioner Ellis inquired about the management responses for the Juvenile Court Audit. Anthony Nicks, County Auditor, advised that the department will be given an opportunity to implement any corrective actions, necessary. He further advised that an additional meeting would need to take place with the department. Mr. Nicks and Commissioner Ellis discussed the department's understanding regarding the significance of the findings. Tracee Shields, Auditor III, discussed the findings related to the Juvenile Court Audit. Commissioner Ellis recommended following up with Juvenile Court to request a more aggressive response to the audit findings.

Commissioner Ellis also recommended following up on policies and procedures that should be more streamlined for travel and training. Ray Turner, Deputy Finance Director, explained the process of compliance and system utilization for travel and training. Mr. Nicks explained the concerns surrounding documentation related to this audit and confirmed that self-certification for documentation would be sufficient.

Commissioner Ellis inquired about feedback needed regarding the Fulton County Executive Airport and the areas in which the department has deemed necessary to audit. Mr. Nicks advised that landing fees and fuel sales should be audited. Commissioner Ellis and Mr. Nicks discussed potential risks that may be present for this audit. Mr. Nicks confirmed that this would be conducted using a two-step process, a soft risk assessment, followed by an audit, after high-risk areas are identified.

Robert Koncerak, citizen member, inquired about the financial systems used across the county. Mr. Turner explained the process of vendor payments and systems used throughout the County. He further explained that the CGI financial systems will be receiving an update.

Purchase Card and Travel Card Continuous Review

Ms. Shields discussed the 2nd quarter Purchase Card/Travel Card Analyses. Ms. Shields confirmed specific information regarding Amazon purchases for the Sherriff's Department and the Department of Senior Services. Ms. Shields confirmed that only Fulton County emails were used to make Amazon purchases and displayed a breakdown of Amazon purchases by department. Commissioner Ellis inquired about the location of where items are delivered, and Ms. Shields confirmed that the information is reviewed for compliance. Commissioner Ellis requested details be provided for the top T-Card transaction for the next meeting, Ms. Shields confirmed.

Whistleblower Hotline/Fraud Hotline Update

Ebony Johnson-Battle, Investigative Analyst, reported a total of 379 cases received since inception of the hotline, 341 cases closed and 38 cases pending. Ms. Johnson-Battle shared the breakdown of internal versus external cases reported. She further shared a breakdown of top trends by department and issue type. Ms. Johnson-Battle reported a total of 175 new employee presentations conducted, with 5,574 new employees since 2017. A total of 22 new employee presentations have been conducted in 2024, with 434 new employees. Commissioner Ellis requested submission of the total number of harassment complaints received in the last 3 years.

Title VI

Queen Jenkins, Deputy County Auditor, reported that the Title VI Coordinator is currently reviewing subrecipients. Three subrecipient site visits were conducted since the last Audit Committee Meeting, which were Southside Medical Center, Open Hand of Atlanta, and the Fulton County Board of Health. A total of 326 language calls were completed in the last quarter, with Spanish being the most requested language. The top user departments were the Sherriff's Office, Juvenile Court and Customer Service.

NEW BUSINESS:

Ms. Jenkins discussed the 2025 budget. Commissioner Ellis inquired about funding for the IT Auditor position. Commissioner Ellis requested Mr. Nicks follow up, regarding this position.

Mr. Turner reported that two of the 2024 bank reconciliations still need to be completed, as they are more complex. The Controller will assist in getting the payroll bank reconciliation current. Mr. Turner advised that the Cyber-attack did impact the more complex bank reconciliation, although the Bank One reconciliation should be completed by the end of the year. He further discussed challenges with recruiting qualified staff in the General Accounting department and

how temporary staffing has been put in place to assist with completing projects. Mr. Nicks also suggested utilizing interns to assist.

OTHER BUSINESS:

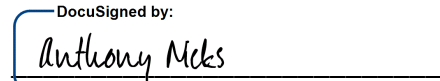
Commissioner Ellis and Mr. Nicks discussed future meeting dates, as well as work session meetings for 2025.

ADJOURNMENT

There being no further business, the meeting adjourned at 2:07 p.m.

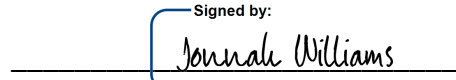
Respectfully submitted,

DocuSigned by:

A blue ink signature of Anthony Nicks is written over a horizontal line.

Anthony Nicks, County Auditor

Signed by:

A blue ink signature of Jonnah Williams is written over a horizontal line.

Jonnah Williams, Auditor III