

FULTON COUNTY AUDIT COMMITTEE MEETING

February 24, 2026
Fulton County Government Center
County Attorney's Long Conference Room
Atlanta, Georgia 30303

MINUTES

Ratification Date: April 21, 2026

CALL TO ORDER: Commissioner Bob Ellis 12:18 p.m.

MEMBERS PRESENT: Commissioner Bob Ellis, District 2
Chairman Robert L. Pitts, At Large
Ambuj Jain, Citizen Member
Jayme Small, Citizen Member

ALSO PRESENT: Anthony Nicks, County Auditor; Queena Jenkins, Deputy County Auditor; Shauna Herbert, Audit Manager; John Kim, IT Auditor; Tracee Shields, Auditor III; Imani Adams, Auditor III; Jackie Cooper, Auditor II; Trina Alston, Title VI Coordinator; Ebony Johnson-Battle, Investigative Analyst; Camryn Foyt, FCIT Intern; Sharon Whitmore, CFO; Ray Turner, Interim Finance Director; Sarah White, County Attorney; April Battiste, PJC Group Managing Partner

ADOPTION OF AGENDA: A call was made by Commissioner Bob Ellis to approve and adopt the agenda. 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 December 9, 2025, 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.

External Audit Update

April Battiste, Managing Partner, PJC Group, LLC, presented an overview of the 2025 audit planning process as well as a summary of reports and findings for the 2024 audit. The results for the 2024 audit reflected the completion of multiple audits and their corresponding opinions.

Within the Single Audit, two engagements resulted in qualified opinions. While a qualified opinion is generally positive, it indicates that specific exceptions were identified. In these cases, the qualifications were related to (1) noncompliance with certain program monitoring requirements and (2) issues involving payroll allocation, grant-related labor charging, and timekeeping procedures. All remaining audits resulted in unmodified opinions or no findings. All finalized audit reports are posted in several places, a few being the Finance Department's website, the Federal Audit Clearinghouse, and reports are also provided to the Georgia Department of Audits.

For the 2025 year-end audit, planning activities will include updating process narratives, performing walkthroughs, and applying a risk-based audit methodology. Ambuj Jain and Jayme Small, Citizen Members, inquired about operational inefficiencies related to the risk-based approach and the depth of the cybersecurity review. Anthony Nicks, County Auditor, asked whether the audit would emphasize process-related recommendations. Ms. Battiste elaborated on the subject areas and then invited the committee to share any additional concerns. Key concerns discussed included the budget, proper use of funds, and strengthening IT control environments.

Internal Audit Update

Shauna Herbert, Audit Manager, presented the Internal Audit activity update. Ms. Herbert reported that the Fuel Card Follow-Up Audit was completed and the final report was issued on December 17, 2025, noting that all but one prior recommendation had been fully implemented, with the remaining item still in progress. She also noted that the Travel and Training Audit was completed and released on January 23, 2026.

Ms. Herbert stated that the Home Program Audit is in the reporting phase and focuses on evaluating the procedures and controls over the program's administration. In addition, planning is underway for the Personnel Leave Audit, which will assess whether leave is properly requested, approved, and recorded in accordance with policy, and accurately reflected in the payroll system. A survey was distributed to HR Liaisons as part of this audit, and responses from three departments are still outstanding.

Ms. Herbert continued by reporting that analytical reviews and monitoring of both the Travel Card and Purchase Card programs are ongoing using Teammate data analytics software. The fourth-quarter and annual analyses have been completed.

Lastly, Ms. Herbert informed the Committee that the department is participating as a stakeholder in the Fulton County Information Technology Internship Program. The assigned intern will support project initiatives that may otherwise require additional resources.

Purchase Card and Travel Card Continuous Review

Tracee Shields, Auditor III, presented the 4th quarter Purchase Card and Travel Card Analyses. Commissioner Ellis asked about any concerning trends. It was stated that none were of concern. Mr. Small, Citizen Member, stated he would like to see a data point table of the trends, such as a trend line of data reviewed. Ms. Shields agreed.

Whistleblower Hotline/Fraud Hotline Update

Ebony Johnson-Battle, Investigative Analyst, presented the Whistleblower Hotline activity update. Since the Hotline's inception, a total of 450 cases have been received. During 2025, a total of 62 new cases were received, with 43 closed cases and 19 pending cases. Ms. Johnson-Battle also reported that she has delivered 232 new-employee presentations, reaching 6,979 employees to date.

Commissioner Ellis asked how the number of cases this year compared to the prior year. Ms. Johnson-Battle stated that case volume was higher this year. Sharon Whitmore, CFO, inquired whether additional training from the HR Director might help reduce certain types of calls. Based on the nature of the complaints received, Ms. Johnson-Battle stated that she had not identified a pattern indicating a need for additional employee training. Commissioner Ellis noted that employees may not always be aware of the appropriate platform for reporting specific concerns and suggested that this may represent a training opportunity. Ms. Whitmore stated she would coordinate with the appropriate parties to review the nature of the hotline calls and ensure a consistent understanding regarding where employees should submit different types of complaints.

Title VI

Trina Alston, Title VI Coordinator, presented Title VI updates. Ms. Alston stated that all mandated site visits have been completed. Additionally, nine Title VI trainings were completed along with technical assistance. There were over 1300 translation calls, with over 1100 of those calls being Spanish. Ms. Alston also stated it was a higher number of Arabic calls, which is different than previous trends.

Tentative 2026 Audit Plan

Ms. Herbert presented the tentative 2026 Audit Plan, noting that first-quarter projects include audits already in progress. The plan incorporates mandated audits as well as the annual risk assessment. Additionally, Ms. Herbert highlighted that the proposed plan includes a Registration and Elections Audit, an Artificial Intelligence Audit, and a departmental self-assessment.

Mr. Small, Citizen Member, inquired about the scope of the Artificial Intelligence Audit. Mr. Nicks explained that the audit would evaluate how artificial intelligence tools are utilized within the County, identify potential opportunities for improvement, and compare Fulton County's practices to those of peer jurisdictions. Mr. Ellis questioned whether such an engagement should be performed by an external specialist. Mr. Nicks stated that the IT Auditor has sufficient capability to conduct the review, although he indicated he would not be opposed to removing or revising the audit if resources become a concern. Both Commissioner Ellis and Mr. Jain, Citizen Member, agreed that the audit could be valuable but expressed concern about resource availability.

Commissioner Ellis also asked whether the Registration and Elections Audit was necessary and whether appropriate resources were available. Mr. Nicks stated that the audit was included due to ongoing discussion around absentee ballots; however, he would be willing to replace it if priorities shift. There was discussion about whether there was a direct request for the audit, and it was noted that a Commissioner had expressed interest in proactively addressing election-related topics. Chairman Robert L. Pitts confirmed that he would like the audit to remain on the 2026 Audit Plan.

NEW BUSINESS:

Ray Turner, Interim Finance Director, reported that the Payroll Supervisor position has been filled. The Department of Finance is currently working on reconciling banking data and continues its efforts to update the financial system and produce the County's financial statements. Ms. Whitmore indicated that the statements are expected to be completed by the third week of March.

Mr. Jain, Citizen Member, asked whether the reconciliation process is being performed in coordination with HR. Ms. Whitmore explained that the team is implementing active payroll first, followed by payroll and retirement reconciliations. She noted that the ERP vendor is working on the database merge, while a separate team is managing the ERP system upgrade, which is independent of the merge effort. Mr. Jain then asked how far behind the database merge project is. Ms. Whitmore stated that the database merge is approximately one year behind schedule.

OTHER BUSINESS:

Jackie Cooper, Auditor II, provided an update on the external audit firms used by municipalities within Fulton County. Of the fifteen municipalities reviewed, all but four engage Mauldin & Jenkins as their external auditors. Mr. Cooper noted that one municipality utilizes CKH as its audit firm. Overall, municipalities reported being generally satisfied with their current audit service providers.

Mr. Nicks added that three external firms have expressed potential interest in working with the County, and he plans to assess their level of interest further.

ADJOURNMENT

There being no further business the meeting adjourned at 1:36 p.m.

Respectfully submitted,

Anthony Nicks

Anthony Nicks, County Auditor

Imani Adams

Imani Adams, Auditor III