

FULTON COUNTY OFFICE OF THE COUNTY AUDITOR

# 2021 | ANNUAL REPORT

ANTHONY L. NICKS, CIA, CFE, CGAP | COUNTY AUDITOR





# MESSAGE FROM THE COUNTY AUDITOR



The Office of the County Auditor is an essential element of public accountability and transparency for Fulton County. As the County Auditor, I am charged with independent, objective assurance and advisory services to Fulton County Management in order to ensure the validity and reliability of fiscal and performance reporting of county-wide operations.

In this annual report, I have reported on the results of projects we undertook in 2021 on the Whistleblower Hotline activities, and reported on Title VI monitoring activities that are required by federal law. I am proud of our accomplishments and our contributions to Fulton County. Implementation of recommendations contained in our reports facilitates a more responsive and accountable municipal government.

Consistent with our mission, we believe that our auditing work adds value to Fulton County by promoting accountability, cost-effective municipal services, and ethical practices. Our office provides objective, relevant assurance and contributes to the effectiveness and efficiency of governance, risk management, and control processes. Additionally, our audits add value by evaluating and making recommendations for:

- **Operational and quality effectiveness**
- **Business risks**
- **Business and/or process controls**
- **Process and business efficiencies**
- **Cost and waste reduction opportunities**
- **Effective corporate governance**

I acknowledge the support and keen interest in our work that members of the Board of Commissioners and the Audit Committee demonstrate as we support them in their governance roles. I value my strong, open relationships with both of these governing bodies as these relationships are critical contributors to our success. I also appreciate the support and the cooperation that is extended to us by Fulton County's Administration. The continuation of this mutual cooperation is essential to our common goal of ensuring operations of the County are carried out in an efficient, effective, and economical manner.

In closing, I wish to pay tribute to my staff. The goals of the office were achieved in 2021 as a result of their hard work, perseverance, and commitment to delivering high quality, innovative, and cost-effective audit services. Their ability to willingly adapt and rise to new challenges and complexities in our work needs to be acknowledged. I am very fortunate to work with such a talented and professional group of individuals who are committed to the overall improvement of Fulton County government.

*Anthony Nicks*





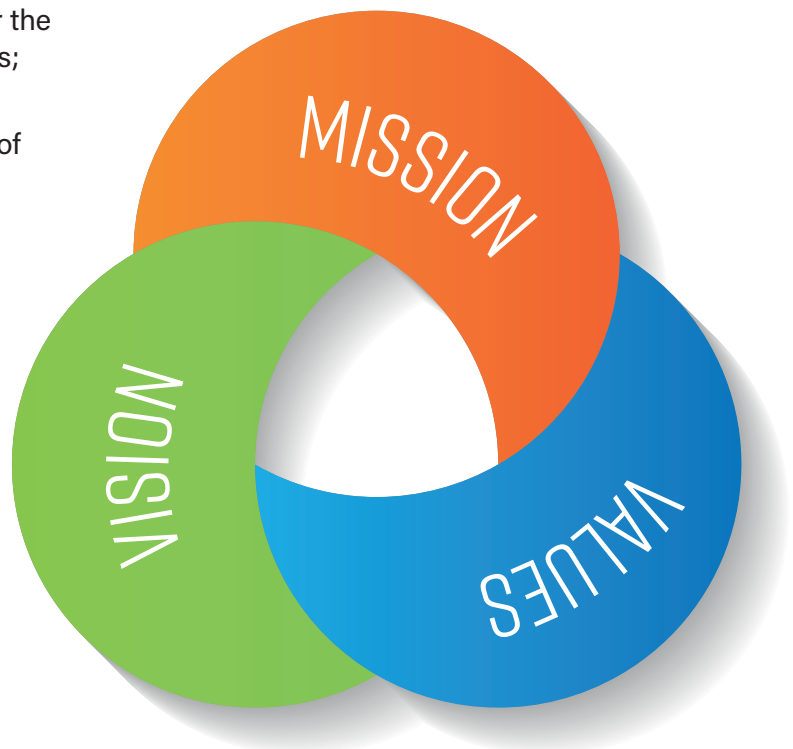
# MISSION STATEMENT

The Office of the County Auditor exists to support the Board of Commissioners, the Audit Committee and the administration in the effective discharge of their responsibilities. Using knowledge and professional judgment, the Office of the County Auditor provides an independent appraisal of the County's financial, operational, and control activities.

The Office of the County Auditor reports on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with institutional policies and government laws and regulations. Furthermore, the Office of the County Auditor assists the County in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The Office of the County Auditor is charged with providing independent, objective assurance and advisory services such as:

- **Audits/Reviews** including performance, financial, operational, programmatic and compliance audits/reviews of County departments, programs, and services. In addition, follow-up audits are conducted to determine whether corrective actions have been implemented to adequately address previous audit findings. We also perform continuous monitoring of various business activities through the use of data analytic tools and techniques;
- **County-Wide Risk Assessment** that identifies and analyzes risks that may impair the County's ability to achieve its goals;
- **Title VI Monitoring** to ensure the County's compliance with Title VI of the Civil Rights Act of 1964;
- **Whistleblower Investigations** in response to allegations of fraud, waste, and abuse; and
- **Special Requests** from Elected Officials, County Manager, and the County Attorney that may consist of internal control reviews, departmental assessments, special projects/ research assignments, and business process evaluations.



# FULTON COUNTY BOARD OF COMMISSIONERS

The Office of the County Auditor has a direct reporting relationship to the Fulton County Board of Commissioners. This organizational structure maintains the department's independence and promotes broad audit coverage. We appreciate the Chairman of the Board and the Board of Commissioners for their support, transparency, and commitment to public service for the greater good of Fulton County Government and the valued county citizens.



**Chairman  
Robb Pitts**  
At Large



**Commissioner  
Liz Hausmann**  
District 1



**Commissioner  
Bob Ellis**  
District 2



**Commissioner  
Lee Morris**  
District 3



**Vice Chair  
Natalie Hall**  
District 4



**Commissioner  
Marvin S. Arrington, Jr.**  
District 5



**Commissioner  
Khadijah Abdur Rahman**  
District 6



The Fulton County Audit Committee provides oversight of the internal audit function. The Committee is comprised of two members of the Board of Commissioners and three citizen members with expertise in the areas of accounting, auditing, internal control and local government operations. The Audit committee provides oversight and commitment to enhanced internal controls to support that "all people trust government is efficient, effective, and fiscally sound"

## 2021 AUDIT COMMITTEE MEMBERS

**COMMISSIONER BOB ELLIS**

*BOARD OF COMMISSIONER MEMBER*

**COMMISSIONER LEE MORRIS**

*BOARD OF COMMISSIONER MEMBER*

**ROBERT KONCERAK**

*CITIZEN MEMBER*

**PAMELA MCCORKLE-BUNCUM**

*CITIZEN MEMBER*

**JAYME SMALL**

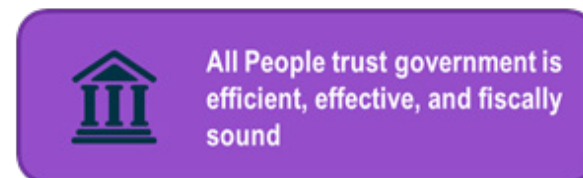
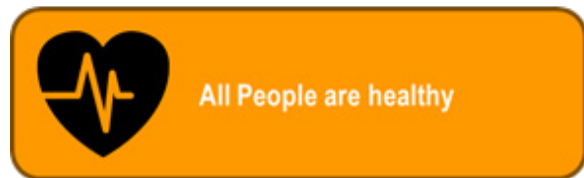
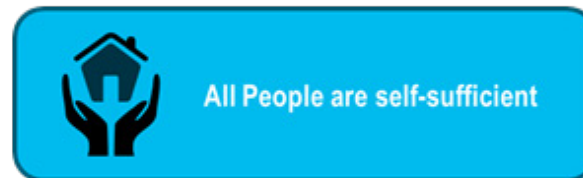
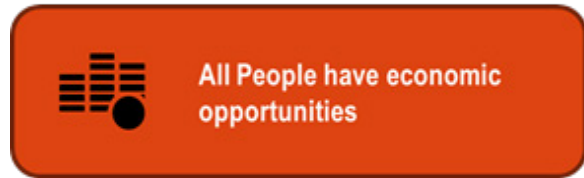
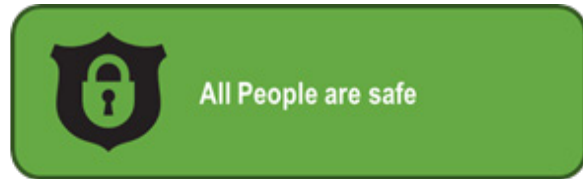
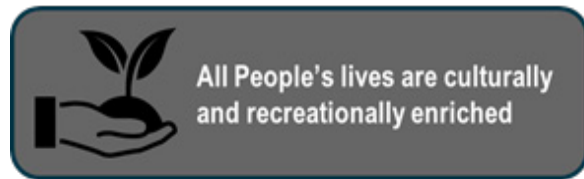
*CITIZEN MEMBER*





# STRATEGIC PRIORITY AREAS

The Board of Commissioners developed a strategic plan and performance management system focused on results for our community and adopted six Strategic Priority Areas.



Based on the strategic plan, the Office of the County Auditor is aligned with “All People Trust That Government is Efficient, Effective, and Fiscally Sound” and “All People have Economic Opportunities”. The key performance indicators (KPIs) were established to describe and assess the standards of service and required performance to meet Fulton County’s strategic goals. This year, the office of the County Auditor exceeded all KPIs, which positively impacted the overall success of the County. In our normal course of business, we provide proven cost effective operational improvements and recommendations to departments that are intended to improve efficiency, effectiveness, preserve the integrity of county-wide departments, safeguard against waste and abuse, and ensure regulatory compliance. Making sound effective recommendations designed to improve business practices and internal controls ultimately protects the organization from misuse of taxpayer resources and create a sound, thriving and transparent government, which helps to strengthen public confidence. Our active participation in numerous countywide operations, initiatives and special projects provides that extra layer of confidence and helps to validate operational and programmatic decisions.







# OFFICE OF THE COUNTY AUDITOR

## PERFORMANCE MEASURES



### “ALL PEOPLE TRUST GOVERNMENT”

Office of the County Auditor Key Performance Indicator-Performance Measures	Annual Target 2021	Actual Amount 2021
Number of operational and mandated assessments managed that will improve County operations.	4	4
Percentage of agreed upon audit recommendations made to ensure departments have adequate internal controls in place to accomplish specific goals and objectives within the organization.	90%	100%
Number of completed audits/special requests/research/assignments/projects requested by the BOC, County Manager, County Attorney, Audit Committee, and Department Heads to ensure effectiveness	40	41
Percentage of Whistleblower Hotline cases reviewed within 24 hours of submittal to ensure complaints are handled in an appropriate, fair and equitable manner with the goal of resolving all complaints in a timely fashion with utmost objectivity and professionalism.	95%	100%

### “ALL PEOPLE HAVE ECONOMIC OPPORTUNITIES”

Office of the County Auditor Key Performance Indicator-Performance Measures	Annual Target 2021	Actual Amount 2021
Number of Title VI site visits to ensure compliance with mandates/guidelines.	8	7
Number of training sessions/technical assistance provided to departments.	17	34



## 2021 AUDITS COMPLETED

- NaphCare, Inc. Follow-Up Audit
- Treasury Gift Card Audit
- Atlanta-Fulton Public Library System Audit
- Registration and Elections Financial Review
- Georgia Security Immigration Compliance Audit
- Purchasing Card Follow-Up Audit
- Grady Memorial Hospital Memorandum of Understanding Compliance Report



**AUDIT**

The background features a word cloud of audit-related terms such as 'GOVERNING', 'PERFORMED', 'ANALYSIS', 'CONTROL', 'FINANCE', 'EXAMINATION', 'TAX', 'STATISTICAL', 'PERFORMANCE', 'SYSTEMS', 'BUSINESS', 'CONTROL', 'PRO', 'VALIDATION', 'PERFORMANCE', 'CONSULTANT', 'SUCCESS', 'CALCULATE', 'DEFINITION', 'EXPERTISE', 'QUALITY OF SERVICE', 'MANAGEMENT', 'CONSU', 'STATEMENTS', 'ANNUAL', 'INFORMATION', 'BASED', 'EVALUATION', 'ACCOUNTING', 'SATISFACTION', 'ACCOUNTING', 'STATISTICAL', 'FINANCE', 'EXAMINATION', 'TAX', 'ACCOUNTING', 'PERFORMANCE', 'SYSTEMS', 'GOVERNING', 'PERFORMED', 'ANALYSIS', 'CONTROL', 'FINANCE', 'EXAMINATION', 'TAX', 'STATISTICAL', 'PERFORMANCE', 'SYSTEMS', 'BUSINESS', 'CONTROL', 'PRO', 'VALIDATION', 'PERFORMANCE', 'CONSULTANT', 'SUCCESS', 'CALCULATE', 'DEFINITION', 'EXPERTISE', 'QUALITY OF SERVICE', 'MANAGEMENT', 'CONSU', 'STATEMENTS', 'ANNUAL', 'INFORMATION', 'BASED', 'EVALUATION', 'ACCOUNTING', 'SATISFACTION', 'ACCOUNTING', 'STATISTICAL', 'FINANCE', 'EXAMINATION', 'TAX', 'ACCOUNTING', 'PERFORMANCE', 'SYSTEMS'.



# AUDIT HIGHLIGHTS



<b>Audit/Review:</b>	<b>NaphCare, Inc. Follow Up Audit</b>
<b>Audit Report Date:</b>	January 11, 2021
<b>Objective:</b>	The objectives of the follow-up review were to access the adequacy of the measures taken to resolve prior findings, and to evaluate the corrective action plan and any supporting documentation to validate the progress as it relates to the deliverables for the NaphCare contract. In addition, we assessed whether program practices were followed in accordance with the National Commission on Correctional Health Care (NCCHC) Standards for Health Services in Jails and NaphCare's policies and procedures.
<b>Scope:</b>	January 1, 2019 - December 31, 2019
<b>Number of Findings:</b>	None
<b>Audit Impact</b>	As a result of our review, we have concluded that discrepancies between contract language, NCCHC Standards and NaphCare's policies and procedures, noted in our audit dated December 30, 2019, were implemented and in agreement with the National Commission on Correctional Health Care accreditation report dated April 3, 2020.

<b>Audit/Review:</b>	<b>Treasury Gift Card Audit</b>
<b>Audit Report Date:</b>	March 26, 2021
<b>Objective:</b>	The objectives of the audit were to ascertain the effectiveness of the existing policies and procedures related to the procurement and distribution of gift cards and to determine the adequacy of controls over the departmental operating procedures to ensure compliance with the Treasury Gift Card Policies and Procedures.
<b>Scope:</b>	January 1, 2020 - December 31, 2020
<b>Number of Findings:</b>	2
<b>Audit Impact</b>	<p>Our review revealed that Treasury did not comply with standard operating procedures, given that the department did not conduct a departmental audit of all inventory on hand. Additionally, we found that gift cards were not properly safeguarded in accordance with standard operating procedures. Gift cards were left outside the safe within the vault, accessible to individuals not listed as authorized personnel.</p> <p>As a result of our audit, gift cards will be safeguarded better and only be distributed by the Investment Officer and Revenue Administrator. In addition, steps have been taken to ensure regular counts of gift card inventory by the Investment Officer and Revenue Administrator.</p>

<b>Audit/Review:</b>	<b>Atlanta-Fulton Public Library System Audit</b>
<b>Audit Report Date:</b>	May 19, 2021
<b>Objective:</b>	The objectives of the audit were to verify whether the completion of the Library's construction projects resulted in a savings and to determine if proper approvals were given for the monthly installment payments.
<b>Scope:</b>	The scope of this review focused on the inception and completion of the Library CIP Renovations, Phase II – Group 1 libraries for Fulton County Public Library System with dates ranging from August 2017 through January 2021.
<b>Number of Findings:</b>	1
<b>Audit Impact</b>	<p>Our audit of the Atlanta-Fulton Public Library System identified eleven (11) of the two-hundred and twelve (212), or 5%, of pay applications reviewed did not reconcile back to their respective Schedule of Values (SOV) report. As a result, we were unable to verify the accuracy of the SOV and the pay applications.</p> <p>As a result of our audit, management will conduct peer reviews of each pay application received prior to submitting to the Finance Department for payment.</p>

<b>Audit/Review:</b>	<b>Registration and Elections Financial Review</b>
<b>Audit Report Date:</b>	August 2, 2021
<b>Objective:</b>	The objectives of the review were to verify that funds allocated to the department by the Board of Commissioners were used as intended. Additionally, we ensured that grant funds awarded to the department were expended in accordance with grant requirements. Furthermore, the adequacy of controls over the department's financial transactions were evaluated to ensure resources were used in an efficient and effective manner.
<b>Scope:</b>	January 1, 2020 – April 2021
<b>Number of Findings:</b>	9
<b>Audit Impact</b>	<p>During the audit, we identified the Lack of Departmental Standard Operating Procedures (SOPs), Inconsistent Procurement Procedures, Untimely Payment of Invoices, Lack of Supporting Documentation, Improper Payment of Services, Inadequate Safeguarding of Assets, Return of Unused Funds, Obligation Not Satisfied, Inadequate Departmental Accountability and Oversight of Financial Transactions.</p> <p>As a result of our audit, the department has implemented a new voting system. The department is adding a Financial Systems Manager to their staff and has purchased a new inventory tracking system with grant funds. All future requirements to post information on the departmental website will be submitted in writing to all appropriate parties. Additionally, the department will undertake a Business Process Review to address every finding and concern, and develop and rewrite SOPs to prevent future oversight, establish and reaffirm personnel's responsibilities, which will in turn increase accountability throughout the department.</p>

<b>Audit/Review:</b>	<b>Georgia Security and Immigration Compliance Audit (GSICA)</b>
<b>Audit Report Date:</b>	November 5, 2021
<b>Objective:</b>	The objectives of the audit were to ensure that any company applying for a business license or renewal of a business license within Fulton County was in compliance with the requirements of the GSICA as it pertains to the E-Verify Federal program and related Fulton County policies and procedures.
<b>Scope:</b>	January 1, 2020 – December 31, 2020
<b>Number of Findings:</b>	1
<b>Audit Impact</b>	<p>The audit identified one (1) finding related to an incomplete immigration affidavit.</p> <p>As a result of our audit, the Servicer has notified all staff to only issue business licenses on complete and accurate applications. In addition, the Servicer has implemented a four-step process to prevent the reoccurrence.</p>

<b>Audit/Review:</b>	<b>Purchasing Card Program Follow-Up Audit</b>
<b>Audit Report Date:</b>	November 17, 2021
<b>Objective:</b>	The objectives of the follow-up audit were to observe the updated policies and procedures implemented in response to the July 31, 2020 audit report. In addition, to determine whether internal controls were operating effectively.
<b>Scope:</b>	January 1, 2020 - December 31, 2020
<b>Number of Findings:</b>	3
<b>Audit Impact</b>	<p>Our review of the Purchasing Card program revealed the following three (3) findings:</p> <ul style="list-style-type: none"> <li>▪ Untimely payment of invoices;</li> <li>▪ Unauthorized purchase of Information Technology (IT) related item; and</li> <li>▪ Lack of supporting documentation.</li> </ul> <p>In addition, the status of the findings from the audit dated July 31, 2020 revealed the corrective action plan for five (5) findings were implemented, one (1) finding partially implemented and three (3) findings not implemented.</p> <p>As a result of our review, the Department of Purchasing &amp; Contract Compliance along with the Finance Department have outlined the required actions for processing non-current invoices. The Purchasing Card Manual will be updated to address procedures for emergency and special circumstances for purchase of items on the unauthorized purchase list and to address invoices with a zero balance as an acceptable form of proof of payment.</p>



## 2021 PURCHASING AND TRAVEL CARD ANALYSES

We performed analyses of purchasing and travel card transactions on a continual basis to monitor compliance and evaluate trends. Furthermore, this allowed us to take a proactive approach to revealing misuse of the cards. We imported data from Bank of America Works' card management system and established parameters for analyzing the data based on requirements as indicated in the purchasing and travel card manuals. Utilizing a data analytical software, we analyzed the data and developed scripts to create reports to identify any exceptions or irregularities. As a result of these analyses, management will:

- Strengthen oversight of card usage
- Increase enforcement of suspension or revocations of card privileges for violations
- Conduct mandatory annual refresher trainings for cardholders to emphasize the importance of adherence to Purchasing and Travel Card Policies and Procedures.



# FULTON COUNTY GOVERNMENT

## TITLE VI PROGRAM

### “PROTECTING YOUR CIVIL RIGHTS IS GOOD BUSINESS”

The Office of the County Auditor is responsible for the administration and management of the Title VI program for Fulton County Government. As a recipient of federal financial assistance, the County is required to comply with various non-discrimination laws and regulation, including Title VI of the Civil Rights Act of 1964, as amended and the Civil rights Restoration Act of 1987 (P.L.100.259), which provides that “No person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal assistance under this title or carried out under this title.” In addition, Fulton County takes reasonable steps to provide meaningful and equal access to services for persons with Limited English Proficiency (LEP).

In 2000, Executive Order 13166 - Limited English Proficiency (LEP), was signed into effect requiring federal agencies to assess and address the needs of otherwise eligible limited English proficient persons seeking access to the programs and activities of recipients of federal financial assistance. As of May 08, 2018, Fulton County utilizes the resource of a Qualified Foreign Language Line Service. This LEP service provides employees the ability to render oral interpretation and written translation assistance, at no additional cost, to County programs and services’ participants. The Office of the County Auditor is responsible for management of the service.

*We the People*  
*Article 1*  
**Inclusion**

# TITLE VI PROGRAM REVIEW SUMMARY

The Office of the County Auditor assists in providing assurance that every effort is made to follow Title VI statutes and regulations by providing timely program management, monitoring, development, implementation, compliance reporting, technical assistance and training statutes and regulations enforced by the Office for Civil Rights.

In an effort to ensure and maintain federal compliance of the Civil Rights Act of 1964 and Fulton County's Title VI Policy #600-71, site monitoring and reviews are required for departments and subrecipients of Fulton County that receive federal dollars for programs and activities.

## **Title VI Reviews for 2021**

- Fulton County Department of HIV Elimination Title VI Compliance Site Review
- Fulton County Department of Juvenile Court – Justice Coordinating Council Title VI Compliance Site Review
- Fulton County Department of Juvenile Court – Second Chance Act Grant Title VI Compliance Site Review
- Fulton County Department of Department of Atlanta-Fulton County Emergency Management Agency – Mercedes Benz Community Vaccination Center Title VI Compliance Site Review
- Fulton County Department of Community Development - Workforce Development Division- Emergency Solutions Grants (ESG) Title VI Compliance Site Review
- Fulton County Department of Community Development - Workforce Development Division - Continuum of Care Coordinated Intake and Assessment System (CIAS) Title VI Compliance Site Review
- Fulton County Department of Community Development - Workforce Development Division - Emergency Solutions Grants (ESG) Coronavirus Aid, Relief, and Economic Security (CARES) Act Title VI Compliance Site Review

The Office of the County Auditor continues to issue guidance and technical assistance to ensure that the County, a recipient of Federal financial assistance understand that we must comply with applicable federal civil rights laws and regulations that not only prohibit discrimination on the basis of race, color, national origin, disability, age and sex but also provides equal access to all County services and benefits. As part of the national response to the COVID-19 public health emergency, the Title VI program provided timely and adequate technical assistance translation service to various county departments and agencies. These departments and agencies are on the front line of the COVID-19 response team providing access, information and support linkages to prevention, testing, vaccination, healthcare and social services.

## **COVID-19 Translations Projects**

- Rebranded Title VI Awareness and Compliant Posters
- Rebranded Equal Opportunity and Equal Access Poster
- VAX UP FULTON Fact Sheet
- 15 Seconds COVID Radio Spots
- COVID-19 Conversation Guide
- Vaccines and Screenings REQUIRED
- Vaccine and Testing Exemption
- Vaccine and Testing Procedures
- COVID-19 Roundtable Talk Poster
- Board of Health Roundtable Guide
- COVID-19 Rental Assistance Frequently Asked Questions
- COVID-19 Rental Assistance Flyer
- COVID-19 Booster Dose Public Info
- COVID-19 Vaccine Consent Form Job Aid
- COVID-19 Vaccine Consent

The Office of the County Auditor has worked diligently to ensure the compliance of the Title VI of the Civil Rights Act of 1964, as amended and the Civil rights Restoration Act of 1987 (P.L.100.259), while focusing on the priority area of "All people have economic opportunities" and impacting the County's overall mission.





## TITLE VI PROGRAM IMPACTS

### Reflected below are a few of the impacts of the Title VI Program:

- Ensured compliance for a total of \$42,018,692.25 in federal grant funds.
- Ensured federal legal mandated compliance, throughout the County, under Title VI of Civil Rights Act of 1964 as amended, Fulton County's Title VI Non-Discrimination Policy (600-71) and the approved Limited English Proficiency (LEP) Policy by conducting seven (7) site review visits, and conducting monitoring and training for seven (7) federally-funded grants during a national public health pandemic.
- Ensured County grant compliance by working in conjunction with departments' and agencies' staff by providing Title VI technical assistance in translation services and other Title VI resources.
- Ensured LEP compliance by maintaining the operation of the County's Translation Language Line Service, where County employees assisted over 1,392 callers who spoke foreign languages.
- Ensured compliance by providing thirty-four (34) technical assistance projects.

## PROGRAM ACCOMPLISHMENTS

Despite the Coronavirus disease 2019 (COVID-19) public health emergency, the Title VI Program was able to professionally perform the following accomplishments:

- Proficiently executed mandated monitoring requirements during an ongoing surging public health pandemic
- Successfully establish and maintain Title VI compliance for three (3) large Community Vaccination Centers including the Mercedes Benz Stadium
  - Assisted County departments and agencies while providing culturally appropriate messaging to individuals with limited English proficiency.

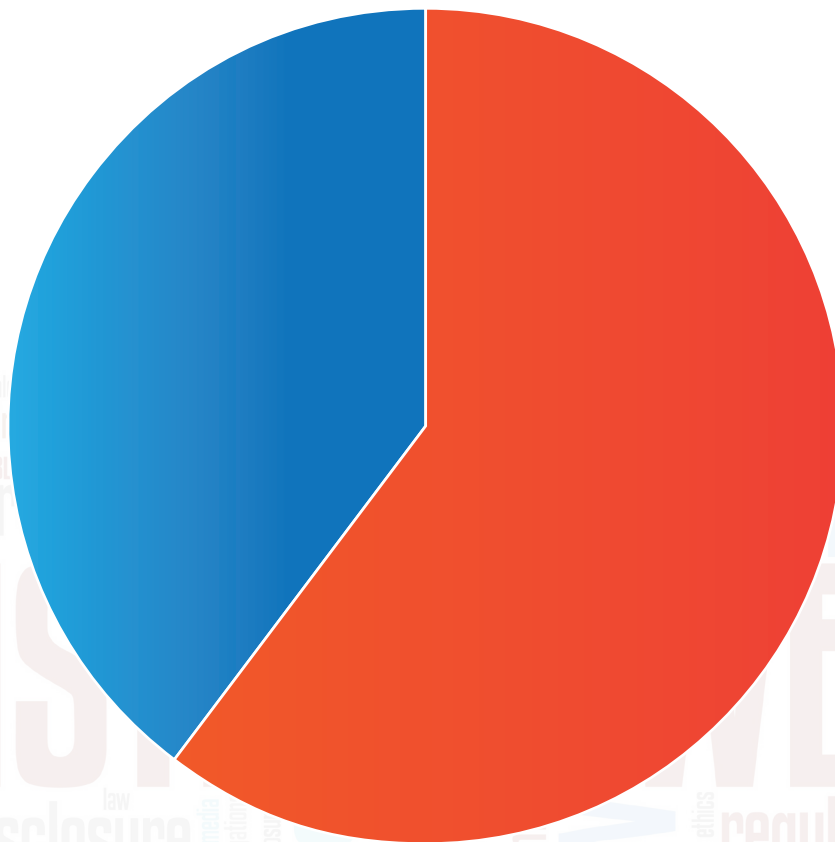


# OFFICE OF THE COUNTY AUDITOR WHISTLEBLOWER HOTLINE 2021 CASE STATISTICS

The Office of the County Auditor established the Whistleblower Hotline in February 2017 as a method for Fulton County employees to confidentially and anonymously report suspected fraud, waste, and abuse. The Whistleblower Hotline provides a reporting mechanism to ensure that concerns about possible financial fraud, waste and abuse that may be occurring in Fulton County Government are properly addressed. Since the inception of the hotline, 220 total cases have been received as of December 31, 2021.

Of the 220 cases, 38 were received during 2021. The following chart displays the status of the cases received in 2021.

### 2021 CASE STATUS



■ Closed - 15  
■ In Process - 23







# COUNTY INITIATIVES AND PROJECTS

In addition to the standard functions of this office, the Office of the County Auditor responds to and prepares special research reports and completes project requests from the Board of Commissioners and the County Manager that are used in the decision-making process on administrative, budgetary and programmatic operations that impact Fulton County's operations. Staff members also participate in and serve on various county committees and focus groups in an effort to provide expert advice and recommendations on business processes and programs affecting County operations. Outlined below is a sampling of such:

<b>Continuous Analysis of Purchasing Card and Travel Card Transactions</b>
<b>Continuous Monitoring of the HOME Program</b>
<b>Continuous Management and Oversight of the Whistleblower/Fraud Hotline Cases</b>
<b>Management of the Memorandum of Understanding Audit for Grady Memorial Hospital</b>
<b>Registrations and Elections Review</b>
<b>Risk Assessment Tool and Questionnaire</b>
<b>Title VI Monitoring</b>
<b>Generation of the Audit Committee Report</b>
<b>Continuous Monitoring of the Emergency Rental Assistance Program (ERAP)</b>



The Office of the County Auditor in conjunction with the Office of the County Manager, serves as a liaison between the Fulton-DeKalb Hospital Authority and Grady Memorial Hospital. As a result, our office plays a significant role in advising, recommending and participating in negotiations for all contractual agreements with the Fulton-DeKalb Hospital Authority to support Grady Memorial Hospital. In addition, we monitor the payments made to Grady Memorial Hospital along with the contractual requirements as outlined in all agreements to ensure compliance, which ensures the best medical care and hospitalization services are being provided to the citizens of Fulton County.

Grady Memorial Hospital opened in 1892 for the purpose of providing medical care to the medically underserved residents of the Atlanta community. From its earliest beginnings, Grady was operated by the City of Atlanta as a municipal hospital. By the 1940's, Grady Memorial Hospital had developed relationships with Fulton and DeKalb counties. Thomas K. Glenn, a Georgia banker and business leader, is credited with the establishment of The Fulton -DeKalb Hospital Authority, a bi-county public body. In the early 1940s a legislative act established the foundation for Fulton and DeKalb counties to assume management of Grady Memorial Hospital. The Authority came into existence August 9, 1941 and assumed control of Grady on January 1, 1946. The Fulton-DeKalb Hospital Authority served as the governing and policy making body for Grady Memorial Hospital, managing its operations until 2008, when it leased the health system facilities to the Grady Memorial Hospital Corporation, a 17 member non-profit Board of Directors charged with administering the health system. Today, the Authority oversees the lease and continues to promote the operations of the Grady Health System. In addition, The Fulton-DeKalb Hospital Authority focuses on promoting the general health of the community and advocating for the indigent residents of Fulton and DeKalb Counties".

<http://thefdha.com/about/history/>



# OFFICE OF THE COUNTY AUDITOR 2021 ACCOMPLISHMENTS

- **Completed 50 audits, special requests, research and assignments.**
- **100 percent of Whistleblower Hotline cases were reviewed within 24 hours of submittal to ensure complaints were handled appropriately.**
- **Conducted presentations during new employee orientations to increase awareness of the Whistleblower Hotline. The total number of participants was 966 during 24 orientation sessions.**
- **Continuous distribution of electronic risk assessment questionnaire to audited departments to proactively identify internal weaknesses, risk and to increase efficiency.**
- **Employee earned Certified Fraud Examiner (CFE) designation.**
- **Earned a rating of 100 percent on customer service metric.**





# OFFICE OF THE COUNTY AUDITOR STAFF



**ANTHONY L. NICKS, CIA, CFE, CGAP**  
**COUNTY AUDITOR**

**QUEENA JENKINS, CPA, CFE**  
**DEPUTY COUNTY AUDITOR**

**SHAUNA HERBERT**  
**AUDIT MANAGER**

**JOI HARGIS**  
**AUDIT COORDINATOR**

**TRINA ALSTON, CPM**  
**TITLE VI COORDINATOR**

**EBONY MCNEILL, CFE**  
**INVESTIGATIVE ANALYST**

**TRACEE SHIELDS**  
**AUDITOR III**

**JONNAH WILLIAMS**  
**AUDITOR III**

**CHRISTINE MCCLAIN**  
**AUDITOR II**

**TENECCIA FREEMAN**  
**AUDITOR I**





# OFFICE OF THE COUNTY AUDITOR PROFESSIONAL MEMBERSHIPS



**American Institute of Certified Public Accountants**

**Certified Internal Auditor**

**Association of Certified Fraud Examiners**

**Georgia Society of Certified Public Accountants**

**Institute of Internal Auditors**

**Association of Local Government Auditors**

**Government Finance Officers Association**

**Association of Certified Public Managers**



# A LOOK TO THE FUTURE



The Office of the County Auditor is continually looking for ways to improve its operations. As a part of our 2021 outlook, we hope to continue to effectively and successfully implement the following activities and initiatives within the department:

- Introduction of audit surveys to senior management and audited departments
- Increased collaboration with the Audit Committee
- Deployment of the risk assessment questionnaire to additional departments
- Provide monitoring over programs that have been initiated by the County as a result to the pandemic.

Additionally, our 2022 goals and objectives include improving processes and correcting any shortcomings to enhance the public's confidence in our office, collaborate with the Department of Information Technology and Emergency Management to pursue a more effective risk management strategy, conduct more contractual audits to ensure effective management of the contract, and providing staff members with educational resources to pursue professional certifications.





**FULTON  
COUNTY**

**FULTON COUNTY OFFICE OF THE COUNTY AUDITOR**

141 Pryor Street, Suite 8052 | Atlanta, Georgia 30303