

FULTON COUNTY
OFFICE OF THE COUNTY AUDITOR

2022

ANNUAL REPORT

Anthony L. Nicks, CIA, CFE, CGAP
County Auditor



FULTON
COUNTY

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.

The Office of the County Auditor promotes governance by evaluating the internal controls and efficiency and effectiveness of Fulton County. This includes auditing the performance and financial integrity of County departments, evaluating internal controls over programs and processes, and promoting efficient government through a variety of special projects and initiatives. The office is also responsible for the County's Whistleblower Hotline, which receives and tracks complaints related to fraud, waste and abuse within Fulton County Government.

In this annual report, I have reported on the results of projects we undertook in 2022, provided a report 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. In 2022, we tackled some tough issues that were both challenging and sensitive. I believe that by reviewing these issues, we were able to provide recommendations that will improve County services and provide better value for tax dollars.

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 2022 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

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County Auditor

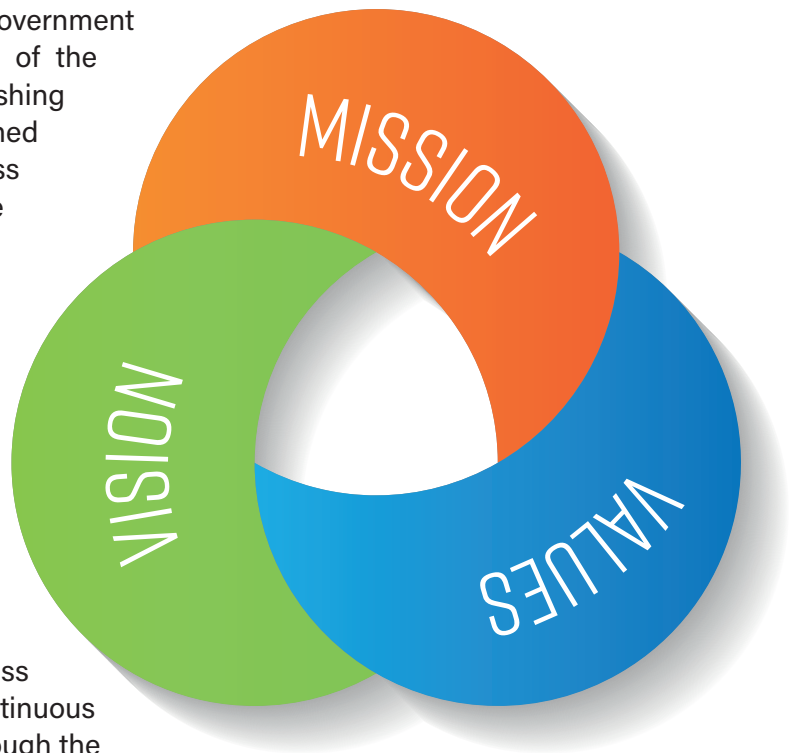
MISSION STATEMENT

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.

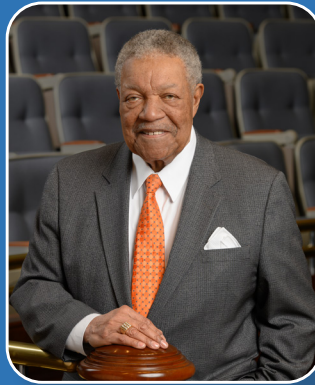
The Office of the County Auditor is charged with providing independent, objective assurance and advisory services such as:

- **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



**Vice Chair
Bob Ellis**
District 2



**Commissioner
Lee Morris**
District 3



**Commissioner
Natalie Hall**
District 4



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



**Commissioner
Khadijah Abdur Rahman**
District 6



FULTON COUNTY AUDIT COMMITTEE

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”.

2022 AUDIT COMMITTEE MEMBERS

COMMISSIONER BOB ELLIS
BOARD OF COMMISSIONER MEMBER

COMMISSIONER LEE MORRIS
BOARD OF COMMISSIONER MEMBER

ROBERT KONCERAK
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.




All People's lives are culturally and recreationally enriched




All People are safe




All People have economic opportunities



All People are self-sufficient



All People are healthy



All People trust government is efficient, effective, and fiscally sound

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 creates 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 2022	Actual Amount 2022
Number of operational and mandated assessments managed that will improve County operations.	4	5
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%	91%
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	105
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 2022	Actual Amount 2022
Number of Title VI site visits to ensure compliance with mandates/guidelines.	8	8
Number of training sessions/technical assistance provided to departments.	17	18



2022 AUDITS COMPLETED

- HAPPY FACES AUDIT
- PAYROLL PROCESS REVIEW AUDIT
- DISTRICT ATTORNEY'S OFFICE – DATA ANALYSIS
- GANG PREVENTION PROGRAM INVESTIGATION
- OVERTIME PAY ANALYSIS
- HOME AUDIT
- TREASURY GIFT CARD AUDIT
- FUEL CARD AUDIT
- GEORGIA SECURITY & IMMIGRATION COMPLIANCE ACT AUDIT
- PAY CARD AUDIT
- FULTON COUNTY JAIL ARAMARK CORRECTIONAL SERVICES, LLC FOLLOW-UP AUDIT
- PURCHASE CARD AUDIT
- TRAVEL AND TRAINING AUDIT



AUDIT



2022 SIGNIFICANT AUDIT IMPACT

Audit/Review:	<i>HAPPY FACES AUDIT</i>
Audit Report Date:	January 18, 2022
Objective:	The objective of the audit was to determine compliance as it relates to the contract deliverables. In addition, to evaluate the adequacy of controls over the contract management process to determine whether controls were operating in an efficient and effective manner.
Scope:	January 1, 2020 - August 31, 2021
Number of Findings:	9
Audit Impact	<p>Our audit identified the following nine (9) findings that required the attention of management:</p> <ul style="list-style-type: none">• Lack of an Approved Contract;• Unauthorized Position Titles;• Issuance of Inaccurate and Unauthorized Wages;• Untimely Payment of Invoices;• Lack of Supporting Documentation;• Happy Faces Pay Periods Do Not Coincide with Fulton County Pay Periods;• Unauthorized Use of Staffing;• Unauthorized Staffing Hours; and• Inability to Verify Compliance with Contract Deliverables <p>As a result of our audit, Happy Faces has written new Standard Operating Procedures to ensure no work is performed without a contract in place, will collaborate with the Purchasing Department to update contract as a result of title changes or salary modifications, not perform work prior to having a contract in place and ensure all systems for payroll mirror that of Fulton County.</p> <p>The Department of Senior services will require any deviations from the operating budget to be reviewed for compliance or amendment from Purchasing, ensure proper oversight of compensation, approval of wage payments, budgetary oversight and contract compliance. Additionally, the department will define and list a range of known positions, pay rates and services and require prior approval by Fulton County prior to Happy Faces engaging the position.</p> <p>The Department of Community Development will submit a Purchase Order Modification Request detailing any change in position and/or cost and confirm change is within budget and prioritize timely payment of invoices during staffing shortages and transition periods. Additionally, the Department has implemented a new business process to track and file contracts to ensure a fully executed contract outlining deliverables has been received prior to submitting a purchase order.</p>



2022 SIGNIFICANT AUDIT IMPACT

Audit/Review:	<i>PAYROLL PROCESS REVIEW AUDIT</i>
Audit Report Date:	April 15, 2022
Objective:	The objectives of the review were to determine the accuracy of the County's payroll process. In addition, to evaluate the adequacy of controls over the payroll process and determine whether those controls were operating effectively.
Scope:	January 1, 2020 - December 31, 2020
Number of Findings:	4
Audit Impact	<p>Our review of the payroll process revealed four (4) findings:</p> <ul style="list-style-type: none">▪ No Approval for Time in Kronos;▪ Lack of Supporting Documentation for Overtime or Other Pay;▪ Part-Time Hours; and▪ Manual Processes <p>As a result of our review, the Timekeeping Policy was updated to include clearer requirements for approval of timecards, the Overtime and Compensatory Time Policy was revised to require written approval for overtime and additional pay, request was made in March, 2022 to review an alternate enterprise system to address manual processes and flexibility with correcting payroll errors.</p>

Audit/Review:	<i>2022 HOME AUDIT REPORT</i>
Audit Report Date:	April 26, 2022
Objective:	The objective of this audit was to assess the effectiveness of procedures and controls implemented by the Fulton County Housing and Community Development Department, as it relates to the compliance and administration of the HOME program.
Scope:	July 1, 2021 - December 31, 2021 (3rd and 4th quarter of 2021)
Number of Findings:	2
Audit Impact	<p>Our audit revealed untimely drawdown of funds and incomplete and missing documentation for Housing Ownership Program Files.</p> <p>As result of our audit, the department is in the process of hiring a Compliance Officer to monitor internal processes and identify gaps. Additionally, the individual will be responsible for reviewing a sample of program files to ensure internal controls are operating effectively.</p>

Audit/Review:	TREASURY GIFT CARD AUDIT
Audit Report Date:	May 6, 2022
Objective:	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 Procedures.
Scope:	January 1, 2021 - December 31, 2021
Number of Findings:	2
Audit Impact	<p>During the audit, we identified twenty-one (21) gift cards that were distributed without being completely documented on the Gift Card Log. We also noted that the Treasury Gift Card Procedures did not reflect current processes.</p> <p>As a result of our audit, the Finance Department has updated its Standard Operating Procedures and taken additional steps to improve its processes.</p>

Audit/Review:	FUEL CARD AUDIT
Audit Report Date:	August 4, 2022
Objective:	The objective of this audit was to ascertain the effectiveness of the existing policies and procedures related to the procurement and distribution of fuel cards. Additionally, the adequacy of controls over the program were evaluated to ensure compliance.
Scope:	January 1, 2021 - December 31, 2021
Number of Findings:	8
Audit Impact	<p>Our audit of the Fuel Card revealed the following:</p> <ul style="list-style-type: none"> • Lack of Standard Operating Procedures; • Lack of Segregation of Duties; • Inconsistent Odometer Readings; • Card User Application and Agreement not on File for Users; • Lack of Training for Card Users; • Inefficient Cost Saving Measures; • Fuel Charges for Employees not listed as Authorized Card Users; and • Inadequate Oversight and Authority for Efficient Program Management <p>As a result of our audit, the Department of Real Estate and Asset Management (DREAM) developed Standard Operating Procedures to establish clear protocols and to ensure effective and efficient program administration. Furthermore, the department will seek approval from Senior Leadership, Legal, Purchasing and the BOC to implement an enforceable policy.</p>



2022 SIGNIFICANT AUDIT IMPACT

Audit/Review:	<i>GEORGIA SECURITY IMMIGRATION AND COMPLIANCE (GSICA)</i>
Audit Report Date:	August 10, 2022
Objective:	The objectives of the compliance review were to verify the employees of the contractors hired for Fulton County projects were registered with the E-Verify/SAVE Program and to determine if contractors' employee files were complete and adequately documented.
Scope:	January 1, 2021 - December 31, 2021
Number of Findings:	2
Audit Impact	<p>Based on our review of the Georgia Security Immigration and Compliance Act, Contractors' Review, we identified four (4) contractors that did not comply with the E-Verify requirements and one (1) contractor that failed to provide eligibility verification identification.</p> <p>As a result of our review, Fulton County Contractors will implement the necessary procedures to ensure all newly hired employees are registered in the E-Verify system timely and eligibility verification identification is obtained to properly determine work authorization.</p>

Audit/Review:	<i>PAY CARD AUDIT</i>
Audit Report Date:	August 19, 2022
Objective:	The objectives of the audit were to evaluate the effectiveness of the processes and procedures over the Pay Card Program, and to ensure compliance with applicable laws and regulations.
Scope:	January 1, 2020 - December 31, 2021
Number of Findings:	4
Audit Impact	<p>During the audit, we identified lack of segregation of duties, inadequate Pay Card procedures, inadequate verification process for fee schedules and lack of supervisory reviews for the deactivation of poll workers.</p> <p>As a result of our audit, the Registration and Elections Department has updated the Standard Operating Procedures and implemented additional controls to improve operational efficiency.</p>

Audit/Review:	<i>FOLLOW-UP REVIEW: ARAMARK CORRECTIONAL SERVICES, LLC CONTRACT</i>
Audit Report Date:	August 25, 2022
Objective:	The objectives of the review were to assess 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 Aramark contract.
Scope:	November, 2021 - February, 2022.
Number of Findings:	9
Audit Impact	<p>Based on our follow-up review, we determined one (1) recommendation was implemented, three (3) recommendations were partially implemented, one (1) recommendation was in progress, and five (5) recommendations were not implemented.</p> <p>As result of our review, Aramark will require potential employees to complete health forms, increase recordkeeping efforts and work on reinstating the Culinary Arts Program. The Sheriff's Office will continue to work with Aramark to ensure operational efficiency and contract compliance.</p>

Audit/Review:	<i>PURCHASE CARD PROGRAM</i>
Audit Report Date:	September 28, 2022
Objective:	The objectives of the audit were to evaluate whether the P-Card program was operating effectively and to determine the adequacy of controls and compliance with P-Card policies and procedures.
Scope:	January 1, 2021 - December 31, 2021
Number of Findings:	6
Audit Impact	<p>Based on the audit performed, we identified the following:</p> <ul style="list-style-type: none"> • Lack of Supporting Documentation; • Untimely Payment of Invoices; • Failure to Obtain Required Signatures for Reconciliation Reports; • Failure to Approve Reports by Evidence of Signature; • Failure to Submit Timely Reconciliation Packets; and • Separation of Duties Not Enforced for Cardholder and Liaison <p>As result of our audit, the Department of Purchasing & Contract Compliance will continue to suspend cards for the untimely submittal of reconciliation packages and has revised the Purchasing Card Manual to include, payment of outstanding invoices is unauthorized and a violation of the policy. The department disagreed with the hard copy reconciliation reports not being approved by the P-Card Administrator, due to the electronic approval required in the system. The Finance Department will enhance the training of new and existing employees to educate card holders of the necessary signatures for reconciliation reports. Additionally, the department disagreed that supporting documentation for three (3) transaction were not provided.</p>



2022 SIGNIFICANT AUDIT IMPACT

Audit/Review:	<i>TRAVEL AND TRAINING AUDIT</i>
Audit Report Date:	July 29, 2020
Objective:	The objectives of this audit were to determine the adequacy of internal controls set forth by the Travel and Training Policy. Additionally, to assess departmental compliance with policies and procedures.
Scope:	January 1, 2021 - December 31, 2021
Number of Findings:	7
Audit Impact	<p>Our audit of the Travel and Training Program identified the following:</p> <ul style="list-style-type: none">• Failure to Provide Proof of Attendance;• Lack of Support for Per Diem Expense;• Failure to Request Itemized Receipts;• Failure to Adhere to Mileage Calculation Policies;• Documentation Submitted Without Proper Signatures;• Failure to Provide Proper Support for Air Fare Purchase; and• Lack of Supporting Documentation <p>As a result of our audit, the Finance Department will verify conference agendas for per diem expense, adjust IRS rate changes in the Concur system and disseminate this information to all Department Travel Coordinators, reject reconciliation packages with missing signatures for department correction and re-submittal and continue to reiterate various requirements during training workshops. The department was not in agreement with documentation not being provided for five (5) transactions.</p>



2022 PURCHASING AND TRAVEL CARD ANALYSIS

We performed an analysis of Purchasing and Travel Card transactions on a continual basis in order to monitor compliance and evaluate trends. Furthermore, this allowed us to take a proactive approach to revealing misuse of the cards. We downloaded 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 have the ability to:

- ❖ **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 ground 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.

The Office of the County Auditor assists in providing assurance that every effort is made to follow these Title VI statutes and regulations by providing 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. This year, eight Title VI Compliance site monitoring and reviews were conducted with the Fulton County Department of HIV Elimination Agency’s subrecipients.



2022 Title VI Reviews

- Fulton County Department of HIV Elimination Subrecipient
Grady Infectious Disease Program Title VI Compliance Site Review
- Fulton County Department of HIV Elimination Subrecipient
Positive Impact Health Centers Title VI Compliance Site Review
- Fulton County Department of HIV Elimination Subrecipient
Fulton County Board of Health Title VI Compliance Site Review
- Fulton County Department of HIV Elimination Subrecipient
DeKalb County Board of Health Title VI Compliance Site Review
- Fulton County Department of HIV Elimination Subrecipient
Clayton County Board of Health Title VI Compliance Site Review
- Fulton County Department of HIV Elimination Subrecipient
AIDS Healthcare Foundation Title VI Compliance Site Review
- Fulton County Department of HIV Elimination Subrecipient
Aniz, Inc. Title VI Compliance Site Review
- Fulton County Department of HIV Elimination Subrecipient
Here's to Life, Inc. Title VI Compliance Site Review

The Office of the County Auditor continues to issue guidance, training, 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 the coronavirus disease (COVID-19) pandemic persists, the Title VI program continued to aid the County in the national response of the public health emergency. The program provided timely and adequate technical assistance translation service to various county departments and agencies, who are on the front line of COVID-19 response and service taking steps to provide access, information and support linkages to prevention, testing, vaccination, healthcare, and social services.

Translation Projects

- Fulton County Board of Health COVID Flyer Updates
- Fulton County Government COVID Screening Form - Spanish
- Fulton County Government COVID Screening Form - Russian
- Fulton County Government COVID Screening Form - Chinese
- Fulton County's Continuum of Care's 2023 Point In Time Count (PITC) Save The Date News Release

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.



FULTON COUNTY GOVERNMENT TITLE VI PROGRAM

Title VI Program Impacts

- Ensured compliance of eight sub-recipient federal grant funds totaling \$12,360,560.40.
- 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 approved Limited English Proficiency (LEP) Policy by conducting site review visits, agency monitoring, and training, consisting of eight (8) federally funded grants awarded to subrecipient agencies of the Fulton County Department of HIV Elimination.
- Ensured Federal Limited English Proficiency (LEP) mandate and Fulton County’s Title VI LEP Policy 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 Limited English Proficiency (LEP) compliance by maintaining the operation of the County’s Translation Language Line Service, where County employees assisted 500+ callers who spoke foreign languages.
- Ensured compliance by providing technical assistance projects to include training and on-boarding informational sessions for new sub-recipients.

The Title VI Program was able to professionally perform and achieve great accomplishments despite our new challenging work environment of hybrid, mask-wearing and physical distancing to limit the spread of COVID-19.

Program Accomplishments

- Proficiently executed mandated monitoring requirements during an ongoing public health pandemic to ensure federal compliance.
- Successfully maintained commitment to service, efficiency and engaging of citizens through an open government by meeting and exceeding set areas of strategic goals/performance metrics based on Fulton County’s Strategic Plan adopted by the Board of Commissioners. (see table below):

Priority Area	Program	Description	Metrics Results
All people have economic opportunities	Title VI	Number of Title VI site visits to ensure compliance with mandates/guidelines	8
All people have economic opportunities	Title VI	Number of training sessions/technical assistance provided to departments	18
All people have economic opportunities	Title VI	% of site visits without compliance issues	100%

For additional information on Fulton County’s Title VI Program or how to report Title VI discrimination, please visit Title VI Reports (fultoncountyga.gov) or call us at 404-612-0006.

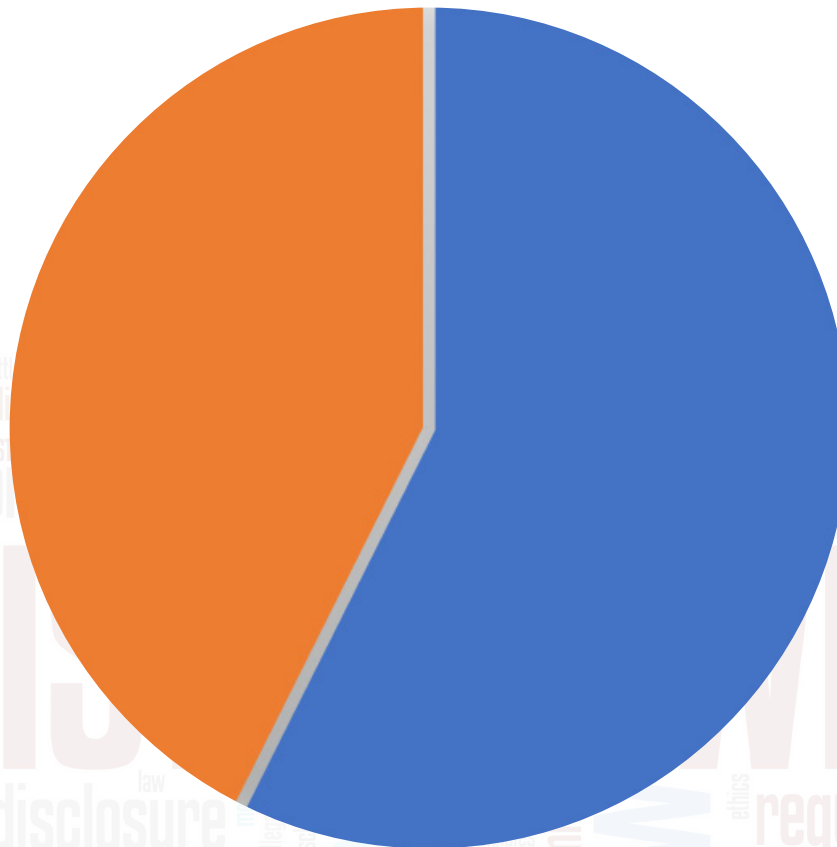


OFFICE OF THE COUNTY AUDITOR WHISTLEBLOWER HOTLINE 2022 CASE STATISTICS

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, 260 total cases have been received as of December 31, 2022.

Of the 260 cases, 40 were received during 2022. The following chart displays the status of the cases received in 2022.

2022 CASE STATUS

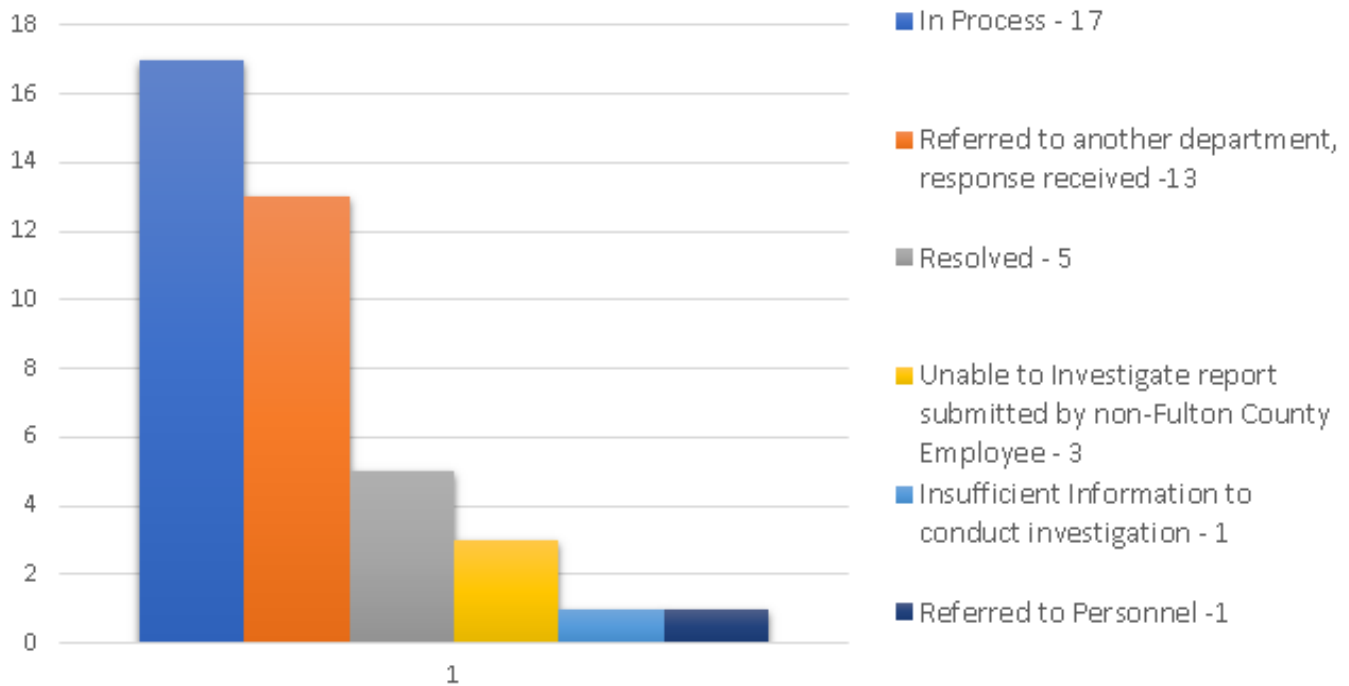


■ Closed - 23
■ In Process - 17



OFFICE OF THE COUNTY AUDITOR WHISTLEBLOWER HOTLINE 2022 CASE STATISTICS

2022 Case Outcome



The chart above displays the various case outcomes for the whistleblower hotline.





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:

Continuous Analysis of Purchasing Card and Travel Card Transactions	TeamMate Champion and End-User Training
Continuous Monitoring of the HOME Program	Risk Assessment Tool and Questionnaire Implementation
Continuous Management and Oversight of the Whistleblower/Fraud Hotline Cases	Title VI Monitoring
Management of the Memorandum of Understanding Audit for Grady Memorial Hospital	Generation of the Audit Committee Report
Monthly Distribution of the Office of the County Auditor Status Report (BOC)	

P R O A C T I V E

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 2022 ACCOMPLISHMENTS

- **Completed** 110 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.
- **Two (2) employees** earned Certified Fraud Examiner (CFE) designations.
- **Conducted presentations** during new employee orientations to increase awareness of the Whistleblower Hotline. The total number of participants was 1,060 during 24 orientation sessions.
- **Continuous distribution** of electronic risk assessment questionnaire to audited departments to proactively identify internal weaknesses, risks and to increase efficiency.
- **Earned** a rating of 100 percent on customer service metric.



OFFICE OF THE COUNTY AUDITOR AUDITOR STAFF

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

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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 INTO THE FUTURE

The Office of the County Auditor is continually looking for ways to improve its operations. As a part of our 2023 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 2023 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, conduct a soft launch of the external Whistleblower Hotline, and providing staff members with educational resources to pursue professional certifications.





FULTON COUNTY

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