

FULTON COUNTY
OFFICE OF THE COUNTY AUDITOR

2023

ANNUAL REPORT

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



MESSAGE FROM THE COUNTY AUDITOR | ANTHONY NICKS

The role of the Office of the County Auditor is critical in ensuring public accountability and transparency within Fulton County. As the County Auditor, I am tasked with providing independent, objective assurance and advisory services to the management of Fulton County. This responsibility is aimed at facilitating the maintenance of valid and reliable fiscal and performance reporting for the countywide operations. By doing so, I undertake to guarantee the preservation of the integrity of the County's operations, as well as the credibility of its financial and performance reports.

The Office of the County Auditor assesses the internal controls and the efficiency and effectiveness of Fulton County. This includes auditing the financial integrity and performance of County departments, evaluating internal controls over programs and processes, and promoting efficient government through various projects and initiatives. Moreover, the office manages 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 provided an overview of the projects that we have undertaken in 2023. I have also reported on the activities of the Whistleblower Hotline and the Title VI Compliance Program activities that are required by federal law. I am proud of our accomplishments and the contributions we have made to Fulton County. Implementation of the 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 2023, we tackled some challenging and sensitive issues. However, 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 want to express my appreciation for the Board of Commissioners and the Audit Committee for their support and interest in our work. Their governance roles play a vital part in our success, and I value the strong, open relationships we have built. Additionally, I am grateful for the support and cooperation extended to us by the Fulton County Administration. Our mutual cooperation is essential to achieving our common goal of ensuring that county operations are conducted efficiently, effectively, and economically.

I would like to take this opportunity to express my sincere appreciation and admiration for the outstanding efforts displayed by my staff in delivering exceptional audit services. Their unwavering commitment, perseverance, and dedication towards ensuring the delivery of high-quality, innovative and cost-effective audit services are truly commendable. Their ability to adapt and overcome new challenges and complexities in their work is exemplary and deserves recognition. It is indeed a privilege and an honor to work alongside such a talented, skilled, and professional group of individuals who are committed to enhancing the entire Fulton County Government.



MISSION STATEMENT

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:

- County-Wide Risk Assessment that identifies and analyzes risks that may impair the County's ability to achieve its goals;
- 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;
- 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
Bridget Thorne**
District 1



**Commissioner
Bob Ellis**
District 2



**Commissioner
Dana Barrett**
District 3



**Commissioner
Natalie Hall**
District 4



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



**Vice Chair
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 citizens 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”.

2023 AUDIT COMMITTEE MEMBERS

COMMISSIONER BOB ELLIS
CHAIRMAN - BOARD OF COMMISSIONER MEMBER

CHAIRMAN AT-LARGE ROBB PITTS
BOARD OF COMMISSIONER MEMBER

BOB KONCERAK
CITIZEN MEMBER

JAYME SMALL
CITIZEN MEMBER

AMBUJ JAIN
CITIZEN MEMBER



STRATEGIC PRIORITY AREAS

The Board of Commissioners developed six Strategic Priority Areas for the second strategic plan, which outlines our commitment to Justice and Safety, Health and Human Services, Arts and Libraries, Infrastructure and Economic Development, Open and Responsible Government, and Regional Leadership.



Based on the strategic plan, the Office of the County Auditor is aligned with “Open and Responsible Government”. 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”

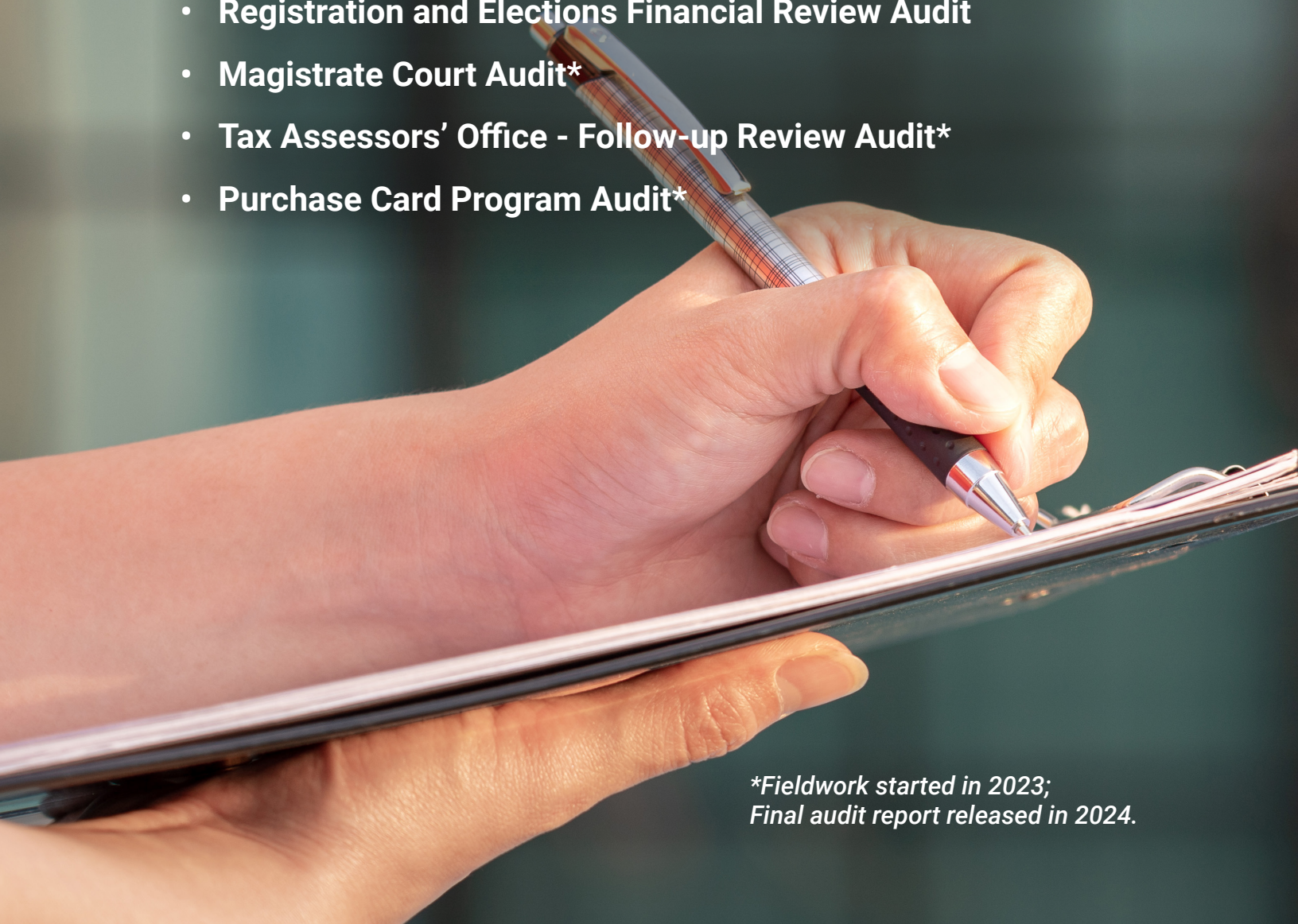
| Office of the County Auditor Key Performance Indicator- Performance Measures | Annual Target 2023 | Actual Amount 2023 |
|--|--------------------|--------------------|
| Number of operational and mandated assessments managed that will improve County operations. | 4 | 4 |
| Percentage of audit reports posted to the County Auditor’s webpage within a week of issuing the final report. | 85% | 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 | 52 |
| 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 2023 | Actual Amount 2023 |
|--|--------------------|--------------------|
| Number of Title VI site visits to ensure compliance with mandates/guidelines. | 8 | 11 |
| Number of training sessions/ technical assistance provided to departments. | 17 | 21 |

2023 AUDITS COMPLETED

- **Review of Library Gift Card Donations**
- **Travel and Training Audit**
- **Risk Management Audit**
- **Grady Memorial Hospital Memorandum of Understanding 2021 Compliance Audit**
- **Grady Memorial Hospital Memorandum of Understanding 2022 Compliance Audit**
- **Georgia Security and Immigration Compliance Audit**
- **The Council on Aging Audit***
- **Registration and Elections Financial Review Audit**
- **Magistrate Court Audit***
- **Tax Assessors' Office - Follow-up Review Audit***
- **Purchase Card Program Audit***



**Fieldwork started in 2023;
Final audit report released in 2024.*

2023 SIGNIFICANT AUDIT IMPACTS

| | |
|----------------------------|--|
| Audit/Review: | Grady Memorial Hospital MOU 2021 Compliance Review |
| Audit Report Date: | January 18, 2023 |
| Objective: | The objective of the review was to determine whether the uncompensated health care cost was a direct result of providing indigent and charitable health care services to eligible Fulton County citizens. |
| Scope: | January 1, 2021 – December 31, 2021 |
| Number of Findings: | None |
| Audit Impact | <p>Based on our review, performed in conjunction with Cherry Bekaert, LLC, there were no findings noted.</p> <p>As a result of the review, we obtained assurance that the uncompensated health care cost was the direct result of services delivered to Fulton County citizens eligible to receive indigent and charitable health care services. Additionally, the amount provided by the County to Grady Memorial Hospital did not exceed the amount of cost incurred by the hospital for the indigent care of Fulton County residents.</p> |



2023 SIGNIFICANT AUDIT IMPACTS

| | |
|----------------------------|---|
| Audit/Review: | Registration and Elections Financial Review |
| Audit Report Date: | April 26, 2023 |
| 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 of implementation, as it relates to the Registration and Elections Department. |
| Scope: | January, 2022 – December, 2022 |
| Number of Findings: | 9 |
| Audit Impact | <p>Based on our review, four (4) recommendations were implemented, five (5) recommendations were partially implemented, and one (1) recommendation was in progress.</p> <p>As a result of our review, the department is updating Standard Operating Procedures and will continue to make the necessary updates according to changes in State Election Laws. The department will have regular touchpoints with the County’s Finance and Purchasing Departments to ensure more oversight and adherence to the County’s procurement policy and a thorough review of invoices performed before submitting to accounts payable for payment. Invoices from temporary agencies will be compared to timesheets and hours worked verified with management. Lastly, the inventory tracking system will be utilized to track and account for all departmental inventory.</p> |

| | |
|----------------------------|---|
| Audit/Review: | Georgia Security Immigration and Compliance Act Audit (GSICA) |
| Audit Report Date: | May 9, 2023 |
| Objective: | The objective of the audit was 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. |
| Scope: | January 1, 2022 - December 31, 2022 |
| Number of Findings: | 2 |
| Audit Impact | <p>Based on our review of the Georgia Security Immigration and Compliance Act, we identified the following findings: failure to provide eligibility verification identification and lack of supporting documentation.</p> <p>As a result of our review, the Department of Finance, Business License Division will enhance supervision over the vendor handling business license applications to ensure that required identification is submitted. Furthermore, the division will strengthen the review process to ensure all necessary documents are submitted and maintained in compliance with County policy and GSICA.</p> |

2023 SIGNIFICANT AUDIT IMPACTS

| | |
|----------------------------|--|
| Audit/Review: | Grady Memorial Hospital MOU 2022 Compliance Review |
| Audit Report Date: | May 31, 2023 |
| Objective: | The objective of the review was to determine whether the uncompensated health care cost was a direct result of providing indigent and charitable health care services to eligible Fulton County citizens. |
| Scope: | January 1, 2022 – December 31, 2022 |
| Number of Findings: | None |
| Audit Impact | <p>Based on our review, performed in conjunction with Cherry Bekaert, LLC, there were no findings noted.</p> <p>As a result of the review, we obtained assurance that the uncompensated health care cost was the direct result of services delivered to Fulton County citizens eligible to receive indigent and charitable health care services. Additionally, the amount provided by the County to Grady Memorial Hospital did not exceed the amount of cost incurred by the hospital for the indigent care of Fulton County residents.</p> |

| | |
|----------------------------|---|
| Audit/Review: | Risk Management Audit |
| Audit Report Date: | June 28, 2023 |
| Objective: | The objectives of the audit were to ascertain the effectiveness and efficiency of the existing policies and procedures related to Risk Management and to determine the adequacy of controls over the division's operating procedures. |
| Scope: | January 1, 2021 – December 31, 2021 |
| Number of Findings: | 4 |
| Audit Impact | <p>Our audit of Risk Management revealed the following:</p> <ul style="list-style-type: none"> • Lack of Divisional Standard Operating Procedures; • Lack of Reporting; • Lack of Risk Evaluation Process; • Lack of Training on Risk Awareness <p>As a result of our audit, the Risk Management Division will begin the process of updating the risk policy and incorporating it with Standard Operating Procedures. The division will have further discussions with County Senior Management to determine which reports will be available as part of the countywide transparency dashboard and training materials will be provided to County employees.</p> |

2023 SIGNIFICANT AUDIT IMPACTS

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|----------------------------|--|
| Audit/Review: | The Council on Aging Audit |
| Audit Report Date: | N/A |
| Objective: | The objective of the audit was to determine compliance as it relates to contract deliverables. Additionally, to evaluate the adequacy of controls over the contract management process and determine whether controls were operating efficiently and effectively. |
| Scope: | January 1, 2018 - December 31, 2020 |
| Number of Findings: | N/A |
| Audit Impact | <p>Our office requested information from the Fulton County Department of Housing and Community Development “DHCD” and the Council on Aging “COA” the Community Service Provider, related to contracts with the County. We received all requested information from the DHCD, although that information alone was not sufficient to complete the audit. After numerous conversations with COA board members and numerous attempts to obtain information, we were informed the organization was no longer in business.</p> <p>We notified the Fulton County Board of Commissioners of the organization’s operating status on August 10, 2023.</p> |

2023 SIGNIFICANT AUDIT IMPACTS

| | |
|----------------------------|--|
| Audit/Review: | Travel and Training Audit |
| Audit Report Date: | September 8, 2023 |
| 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, 2022 - December 31, 2022 |
| Number of Findings: | 5 |
| Audit Impact | <p>Our audit of the Travel and Training Program identified the following:</p> <ul style="list-style-type: none"> • Failure to Request Supporting Documentation • Lack of Support for Per Diem Expense • Documentation Submitted Without Proper Signatures • Failure to Provide Proper Support for Air Fare Purchase • Failure to Provide Proof of Attendance <p>As a result of our audit, the Finance Department will verify conference agendas for per diem expenses. In the event an agenda is not provided, an attestation will be obtained from the traveler indicating their eligibility for full per diem reimbursement. Furthermore, the attestation will include verbiage that the traveler is responsible for reimbursing the County if it is later found that meals were included in the conference registration. The department will be more vigilant in auditing documents to ensure proper signatures are provided, continue to provide comprehensive training related to airfare purchases, and explore changes to the travel policy to address acceptable documentation for proof of attendance during virtual training classes. The department was not in agreement with documentation not being provided for three (3) transactions.</p> |

AUDIT HIGHLIGHTS

ANALYTICAL REVIEWS/CONTINUOUS AUDITS

2023 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 data analytical software, we analyzed the data and developed scripts to create reports to identify any exceptions or irregularities.

In 2023 we performed an in-depth review of the purchase card from January 1, 2022, through December 31, 2022, and discovered unauthorized purchases resulting in the misuse of the purchase card. Performing these analyses allows management 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.



TITLE VI: 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, 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.

Civil Rights are basic rights that equal treatment race, sex, or reli

TITLE VI PROGRAM | REVIEW SUMMARY

In an effort to ensure and maintain federal compliance of the Civil Rights Act of 1964 and Fulton County's Title VI Policy, site monitoring and reviews are required for departments and subrecipients of Fulton County that receive federal dollars for programs and activities. This year, eleven Title VI Compliance site monitoring and reviews were conducted with Fulton County Department/Agency recipients.

Title VI Reviews

- Fulton County Select Fulton – Workforce Development Program Title VI Compliance Site Review
- Fulton County Sheriff's Office – Substance Abuse and Mental Health Services Administration (SAMHSA) Grant Title VI Compliance Site Review
- Fulton County Sheriff's Office – Prison Rape Elimination Act (PREA) Grant Title VI Compliance Site Review
- Fulton County Fulton County Sheriff's Office – Reentry for Adults with Co-Occurring Substance Abuse and Mental Illness Grant Title VI Compliance Site Review
- Fulton County Department of HIV Elimination – HIV Title VI Compliance Site Review
- Fulton County Department of Health & Human Services, Community Development – Homeownership Program (HOP) Foundation Grant Title VI Compliance Site Review
- Fulton County Department of Health & Human Services, Community Development – HOME Investment Partnership Program/Community Housing Development Organization (HOME/CHDO) Grant Title VI Compliance Site Review
- Fulton County Department of Health & Human Services, Community Development – Emergency Solutions Grant - CARES Act (ESG-CV) Title VI Compliance Site Review
- Fulton County Department of Health & Human Services, Community Development – Emergency Solutions Grant (ESG) Program Title VI Compliance Site Review
- Fulton County Department of Health & Human Services, Community Development – Community Development Block Grant (CBDG CV) CARES ACT
- Fulton County Department of Health & Human Services, Community Development – Community Development Block Grant (CDBG)

TITLE VI PROGRAM | REVIEW SUMMARY

The Office of the County Auditor continues to issue timely and adequate guidance, training, and technical assistance to ensure that the County, a recipient of Federal financial assistance understands 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, income level, sex or limited English proficiency but also provides equal access to all county services and benefits.

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.

Title VI Program Impacts and Accomplishments

The Title VI Program professionally performed and achieved important accomplishments with our on-going hybrid work environment.

- Ensured Title VI compliance of federal grant funds totaling \$48,160,469.54.
- Completed 11 site monitoring visits and trainings to Fulton County department grant recipients, while ensuring 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 and approved Limited English Proficiency (LEP) Policy.
- Ensured Federal Limited English Proficiency (LEP) mandate and Fulton County's Title VI LEP Policy compliance by working in conjunction with department and agency staff by providing Title VI technical assistance in translation services and other Title VI resources (Awareness Flyers, WE SPEAK Posters, How to File a Compliant Poster, etc.).

TITLE VI PROGRAM | IMPACTS

- 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 onboarding informational sessions for new subrecipients.
- Successfully maintained commitment to excellent service, efficiency and engaging of citizens through an open government by meeting and exceeding priority 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 | 11 |
| All people have economic opportunities | Title VI | Number of training sessions/technical assistance provided to departments | 21 |
| 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 information on how to file a Title VI Discrimination complaint, please visit <https://www.fultoncountyga.gov/inside-fulton-county/fulton-county-departments/office-of-the-county-auditor> or call us at 404-612-0006.

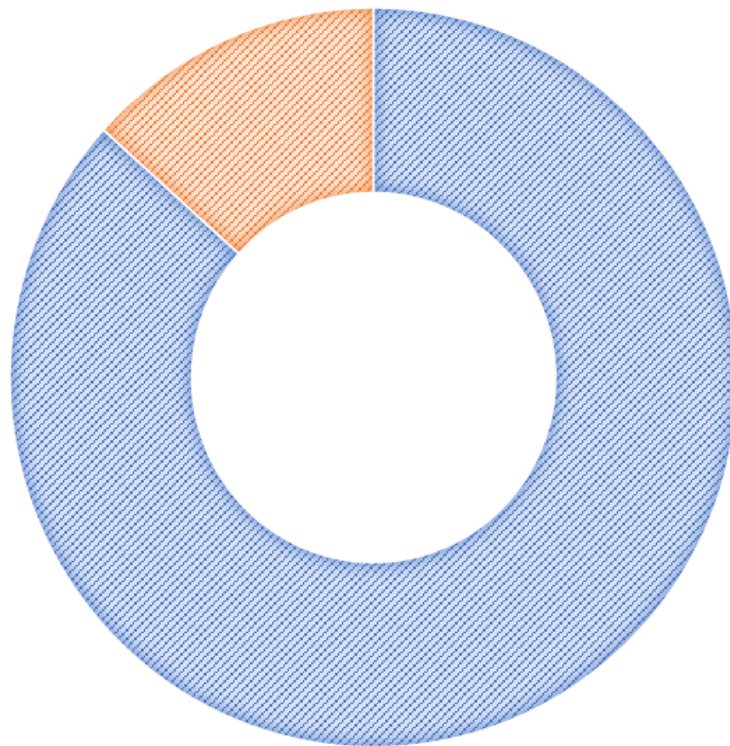
OFFICE OF THE COUNTY AUDITOR | WHISTLEBLOWER HOTLINE 2023 CASE STATISTICS

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, 320 total cases have been received as of December 31, 2023.

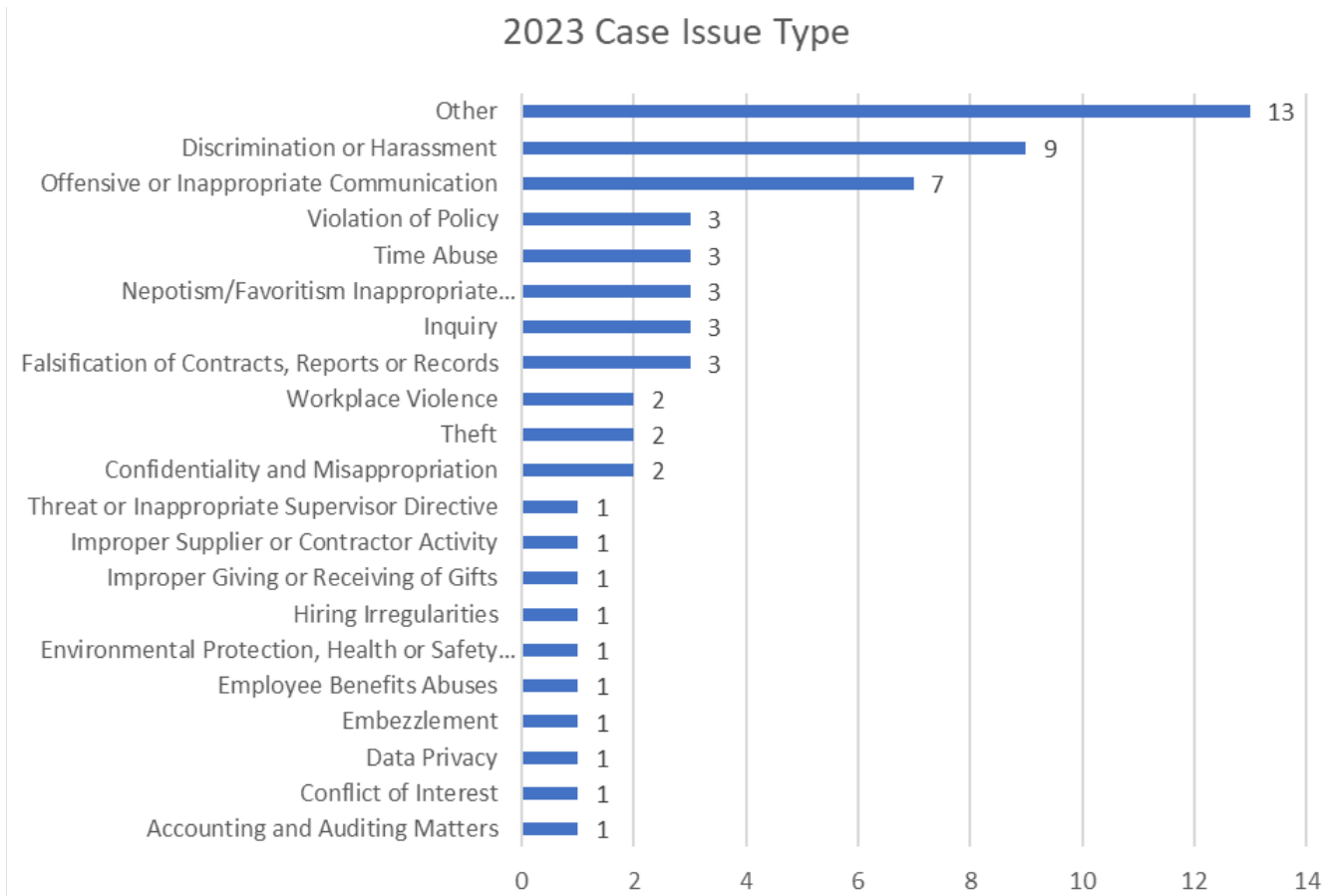
Of the 320 cases, 60 were received during 2023. The following chart displays the status of the cases received in 2023.

2023 CASE STATUS

■ Closed - 52 ■ In Process - 8

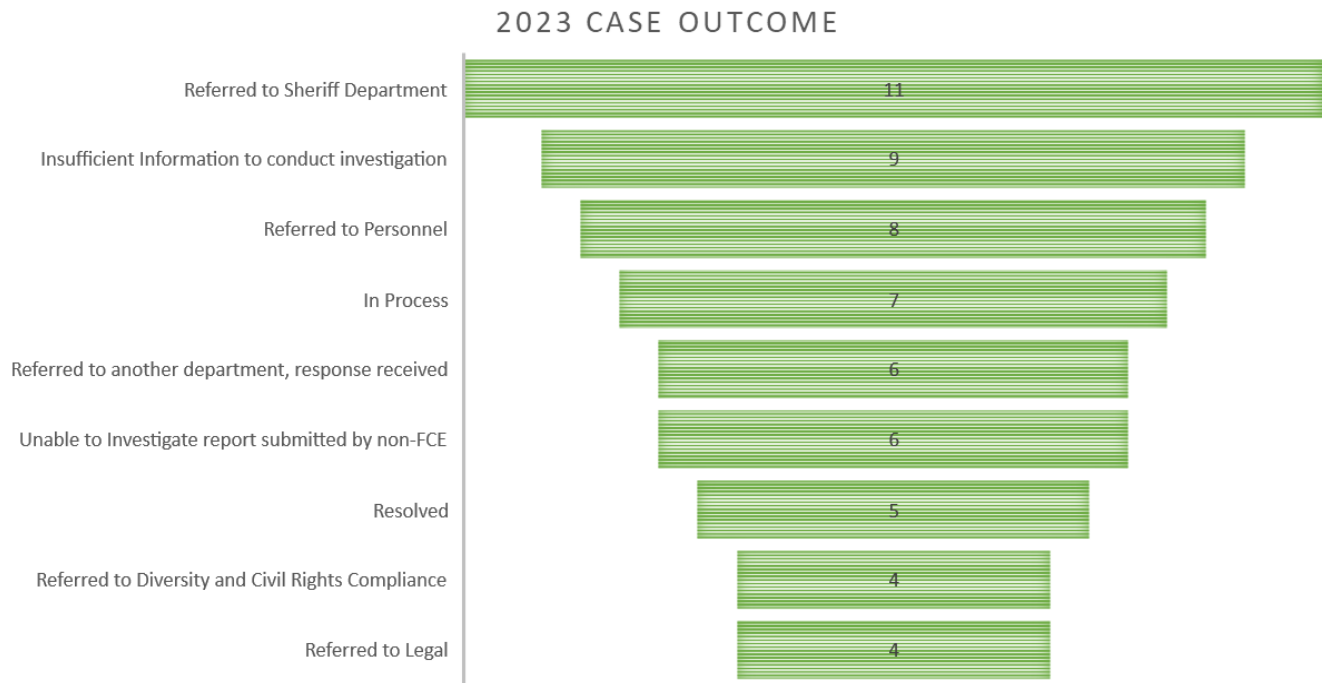


OFFICE OF THE COUNTY AUDITOR | WHISTLEBLOWER HOTLINE
2023 CASE STATISTICS



The chart above displays the various types of whistleblower hotline cases received.

OFFICE OF THE COUNTY AUDITOR | WHISTLEBLOWER HOTLINE 2023 CASE STATISTICS



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 |
| CONTINUOUS MONITORING OF THE HOME PROGRAM |
| CONTINUOUS MANAGEMENT AND OVERSIGHT OF THE WHISTLEBLOWER/FRAUD HOTLINE CASES |
| MANAGEMENT OF THE MEMORANDUM OF UNDERSTANDING AUDIT FOR GRADY MEMORIAL HOSPITAL |
| MONTHLY DISTRIBUTION OF THE OFFICE OF THE COUNTY AUDITOR STATUS REPORT (BOC) |
| TITLE VI MONITORING |
| GENERATION OF THE AUDIT COMMITTEE REPORT |
| DISTRIBUTION OF THE 2023 AUDIT ANALYSIS TO THE AUDIT COMMITTEE |
| CONDUCTED A REVIEW OF THE COUNCIL ON AGING |
| MANAGED THE FULTON COUNTY PROCUREMENT REVIEW |

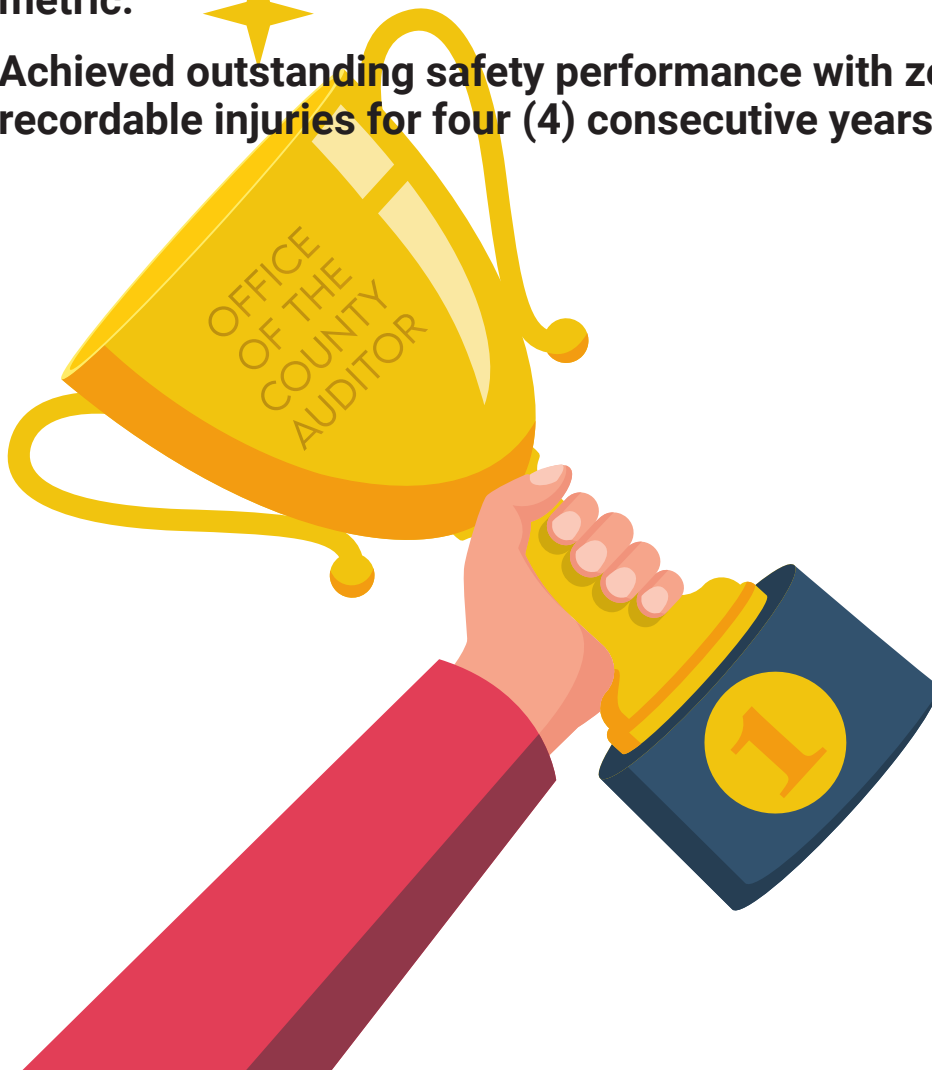


The Office of the County Auditor in conjunction with the Office of the County Manager, serves as a liaison between the Fulton-DeKalb Hospital Authority and Grady Memorial Hospital. As a result, our office plays a significant role in advising, recommending and participating in negotiations for all contractual 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 | 2023 ACCOMPLISHMENTS

- Completed 56 audits, special requests, research and assignments.
- 100 percent of Whistleblower Hotline cases were reviewed within 24 hours of submittal to ensure complaints were handled timely and appropriately.
- Conducted presentations during new employee orientations to increase awareness of the Whistleblower Hotline. The total number of participants was 902 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.
- Achieved outstanding safety performance with zero recordable injuries for four (4) consecutive years.



OFFICE OF THE COUNTY AUDITOR | AUDITOR STAFF

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

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

**SHAUNA HERBERT
AUDIT MANAGER**

**TRACEE SHIELDS, CFE
AUDITOR III**

**JONNAH WILLIAMS, CFE
AUDITOR III**

**CHRISTINE MCCLAIN
AUDITOR II**

**TRINA ALSTON, CPM
TITLE VI COORDINATOR**

**EBONY JOHNSON-BATTLE, CFE
INVESTIGATIVE ANALYST**

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 2024 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 of the internet outage

Additionally, our 2024 goals and objectives include improving processes and correcting any shortcomings to enhance the public's confidence in our office, collaborating with the Department of Information Technology and Emergency Management to pursue a more effective risk management strategy, conducting more contractual audits to ensure effective management of the contract, launching the external Whistleblower Hotline, and providing staff members with educational resources to pursue professional certifications.





**FULTON
COUNTY**

OFFICE OF THE COUNTY AUDITOR
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