

FULTON COUNTY AUDIT COMMITTEE MEETING

MINUTES

September 29, 2020

Fulton County Government Center
141 Pryor Street
Virtual Meeting via Zoom
Atlanta, Georgia 30303

MINUTES

Ratification Date: December 1, 2020

CALL TO ORDER: Commissioner Lee Morris 2:00 p.m.

MEMBERS PRESENT: Commissioner Bob Ellis, District 2
Commissioner Lee Morris, District 3
Pamela McCorkle Buncum, Citizen Member
Robert Koncerak, Citizen Member

ALSO PRESENT: Anthony Nicks, County Auditor; Queena Jenkins, Deputy County Auditor; Stacy Jones, Assistant Audit Manager; Joi Hargis, Audit Coordinator; Tracee Shields, Auditor III; Jonnah Williams, Auditor III; Trina Alston, Title VI Coordinator; Ebony McNeill, Investigative Analyst and Sharon Whitmore, CFO.

INTRODUCTION:

ADOPTION OF AGENDA: A call was made by Commissioner Lee Morris to approve and adopt the agenda. Robert Koncerak, Citizen Member motioned to adopt and it was seconded by Pamela McCorkle Buncum, Citizen Member. **The motion passed by the following vote:**

Yeas: 3

Nays: 0

RATIFICATION OF MEETING MINUTES: The meeting minutes from June 11, 2020 were reviewed, accepted and approved. **A motion was made by Commissioner Morris to approve and seconded by Robert Koncerak, Citizen Member, to accept the minutes as presented.**

The motion passed by the following vote:

Yeas: 3

Nays: 0

The final minutes will be placed on the Office of the County Auditor's website.

NEW BUSINESS:

Internal Audit Updates

Stacy Jones, Assistant Audit Manager, led the discussion surrounding the Internal Audit updates.

Ms. Jones indicated that six (6) audits were completed and released since the last Audit Committee meeting. These audits were the 1) Probate Court audit 2) Treasury Gift Card audit 3) Purchasing Card audit 4) Housing and Urban Development Program audit 5) Georgia Security and Immigration Compliance Act audit and the 6) Grady MOU Compliance Review audit.

The audit team has completed six (6) out of ten (10) audits listed on the approved audit plan and one (1) special request audit (Housing and Urban Development Program audit).

Ms. Jones gave specific details regarding the Housing and Urban Development Audit. It was stated that Commissioner Hall's specific questions were answered in a report format and approximately one-hundred twenty-six (126) North Fulton files/projects were reviewed, as well as construction projects that utilized the earmarked funding. However, several files remained outstanding and the Office of the County Auditor agreed to review once files are provided. Anthony Nicks, County Auditor, provided additional details regarding the audit. There were no red flags, yet a deeper dive was requested by Commissioner Hall and all questions have been answered.

Pamela McCorkle Buncum, Citizen Member, requested copies of the six (6) completed audit reports and stated that she will follow up after her review of the audits. Robert Koncerak, Citizen Member, addressed the Office of the County Auditor regarding the completed six (6) audits and requested additional information specifically about any audit that was abnormally completed. Queena Jenkins, Deputy County Auditor, stated all audits appeared on the audit schedule and explained that the special request was prompted by a Board of Commissioner's meeting.

Ms. Jones stated that the draft audit report has been issued for the Travel and Training audit and the exit conference has been scheduled. The projected issue date of this audit is mid-October, 2020. The Library Construction audit is in its final fieldwork stage and is on schedule for completion. The Project Level-Up audit is in its early stages and is a special request from Chairman Pitts and Commissioner Hausmann. Ms. Jones stated that the Office of the County Auditor is in the process of performing the Fulton County Jail Aramark Correctional Services, LLC Contract audit which is the Jail's food contract.

P-Card and T-Card Analysis

Tracee Shields, Auditor III, presented the status of the P-Card and T-Card Analyses for 2020 and the second quarter of 2020. The overall total spending, per analysis, including the departments with the top five (5) spending per department, top five (5) merchant category codes used, and the top five (5) vendors used during the period of the review, were discussed.

Pamela McCorkle-Buncum inquired how the figures presented compared to last year's second quarter considering COVID-19's implications. It was explained that the figures were lower from last year and last quarter. Mr. Nicks mentioned that departments were not allowed to purchase PPE equipment as those purchases were a part of a county-wide initiative.

Ms. Shields explained that Travel Card transactions resulted in a credit to the County due to the lack of travel completed by employees. Travel continued on a virtual level county-wide and the respective departments were discussed.

Commissioner Morris inquired about "net spending" and asked if credits of travel transactions to the County were being considered when analyzing Travel Card transactions. Ms. Shields provided additional details regarding the actual spend for travel in the top five (5) categories reported.

Whistleblower Hotline/Fraud Hotline Update

Ebony McNeill, Investigative Analyst, explained that she conducted new hire orientations virtually. As of September 15, 2020, there have been seventy-four (74) presentations and two thousand and one hundred and eighteen (2,118) participants cumulatively since 2017. Sixteen (16) presentations have been completed with a total of two-hundred and ninety-two (292) participants for 2020.

There are one-hundred and sixty-nine (169) Whistleblower Hotline cases, thirteen (13) cases are pending and eight (8) cases are closed, since the last audit committee meeting.

Robert Koncerak asked if any cases were particularly glaring. Ms. McNeill responded that most cases were related to employees' concern with COVID-19. Pamela McCorkle-Buncum inquired about case 159 as Ms. McNeill reported that an employee inquired about pay during COVID-19. Sharon Whitmore, CFO, asked if management needed to take additional precaution or provide additional measures to employees regarding COVID-19 information. Mr. Nicks stated that the Human Resources Department takes a closer look into the cases and respond accordingly. Robert Koncerak inquired about overuse or possible abuse of the Whistleblower Hotline and if its use could be viewed as a compliant source. Mr. Nicks responded that due diligence is conducted and overuse is not probable.

Title VI

Trina Alston, Title VI Coordinator, communicated that the Title VI program was issued an exempt waiver however, she has attempted to complete sub-recipient site visits safely. Four (4) sub-recipient site visits have been completed and the reports will be completed before the end of October, 2020. An upcoming site visit has been scheduled with the DeKalb County Board of Health. The translation line has been increasingly demanding and assistance has been provided to the Fulton County Board of Health and External Affairs.

Other Issues

Anthony Nicks addressed the Audit Committee and led an overview of the 2020 Budget. The budget has been said to remain at the previous levels set for 2019.

Sharon Whitmore inquired about vacant positions and will follow-up with Anthony Nicks regarding options.

Robert Koncerak asked about budget particulars and Mr. Nicks commented that the Audit Committee Meeting discussions are pertinent to providing direction to budget enhancements and possible resources. This however, is completed without a considered vote from the Committee.

Pamela McCorkle-Buncum asked about the management of challenges while completing audits. Mr. Nicks responded that receipt of data has been made available electronically or that the Office of the County Auditor will physically visit the office considering social distancing.

ADJOURNMENT

There being no further business, a motion was made by Commissioner Morris to adjourn and was seconded by Robert Koncerak. The meeting adjourned at 2:55 p.m.

Respectfully submitted,

DocuSigned by:

Anthony Nicks

Anthony Nicks, County Auditor

Joi Hargis

Joi Hargis, Audit Coordinator