

The background of the cover features a low-angle shot of a modern, multi-story glass and steel building against a clear blue sky. In the foreground, a person's hands are visible, working on a laptop and reviewing documents with charts and graphs on a wooden desk. A blue square on the left contains the year '2024' in large white and light blue numbers.

20
24

FULTON COUNTY
OFFICE OF THE COUNTY AUDITOR

ANNUAL REPORT

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



MESSAGE FROM THE COUNTY AUDITOR ANTHONY NICKS



The Office of the County Auditor plays a vital role in ensuring public accountability and transparency for Fulton County. In my position as County Auditor, I am responsible for providing independent and objective assurance and advisory services to the county's management. This responsibility focuses on maintaining valid and reliable fiscal and performance reporting across all countywide operations, thereby preserving the integrity of the County's operations and the credibility of its financial and performance reports.

Our office assesses the internal controls and the efficiency and effectiveness of Fulton County. This involves auditing the financial integrity and performance of various County departments, evaluating internal controls over programs and processes, and promoting efficient government through numerous projects and initiatives. Additionally, we manage the County's Whistleblower Hotline, which addresses and

tracks complaints concerning fraud, waste, and abuse within Fulton County Government.

In this annual report, I offer an overview of the projects we undertook throughout 2024, detailing the activities of the Whistleblower Hotline and the Title VI Compliance Program, as mandated by federal law. I take pride in our accomplishments and the contributions made towards enhancing Fulton County. Implementing the recommendations highlighted in our reports supports the creation of a more responsive and accountable municipal government.

Staying true to our mission, we recognize that our auditing efforts add considerable value to Fulton County by fostering accountability, cost-effective municipal services, and ethical practices. In 2024, we faced several challenging and sensitive matters; however, through careful review, we provided recommendations designed to enhance County services and offer greater value for taxpayer dollars.

I would like to extend my heartfelt gratitude to the Board of Commissioners and the Audit Committee for their support and interest in our work. Their governance is instrumental to our success, and I cherish the strong relationships we have cultivated. I am also thankful for the cooperation and support received from the Fulton County Administration, as our collaborative efforts are key to ensuring that county operations are efficient, effective, and economical.

Lastly, I want to sincerely acknowledge the exceptional efforts of my staff in delivering unparalleled audit services. Their steadfast commitment, perseverance, and dedication to providing high-quality, innovative, and cost-effective audit services are truly remarkable. Their capability to adapt and overcome new challenges in their work is commendable and deserves recognition. It is indeed a privilege to work alongside such a talented and professional team committed to serving Fulton County.

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 and if they 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”.

2024 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

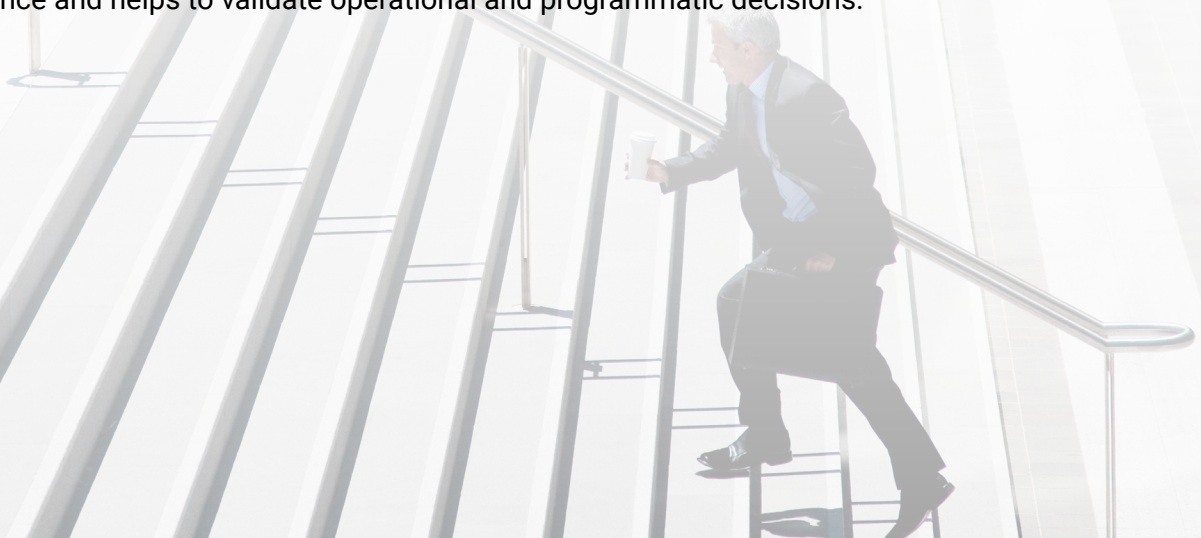


STRATEGIC PRIORITY AREAS

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.





“All People Trust Government”

Office of the County Auditor Key Performance Indicator- Performance Measures	Annual Target 2024	Actual Amount 2024
Number of operational and mandated assessments managed that will improve County operations.	4	6
Percentage of audit reports posted to the County Auditor’s webpage within a week of issuing the final report.	85%	88%
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	53
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 2024	Actual Amount 2024
Number of Title VI site visits to ensure compliance with mandates/guidelines.	8	8
Number of training sessions/ technical assistance provided to departments.	17	24

2024 AUDITS COMPLETED

- **Purchase Card Program - Follow-Up Audit**
- **Tax Assessors' Office – Follow-Up Review Audit**
- **Magistrate Court Audit**
- **Grady Memorial Hospital Memorandum of Understanding (MOU) 2024 Compliance Review**
- **Georgia Security Immigration Compliance Audit**
- **Review of Registration and Elections Absentee Voting Process**
- **Treasury Gift Card Audit**
- **HOME Program Audit**
- **Juvenile Court Audit**
- **Travel and Training Audit**





2023 SIGNIFICANT AUDIT IMPACTS

Audit/Review:	Purchase Card Program – Follow- Up Audit
Audit Report Date:	March 20, 2024
Objective:	The objectives of the audit were to determine whether adequate measures were taken to resolve the findings and recommendations noted in the prior report, dated September 28, 2022. Additionally, to determine whether internal controls are operating effectively.
Scope:	January 1, 2022 - December 31, 2022
Number of Findings:	6
Audit Impact	<p>Based on our review, two (2) recommendations were implemented, and four (4) were partially implemented. In addition to the follow-up review, we identified four (4) repeat findings from the prior audit and two (2) additional findings as listed below:</p> <ul style="list-style-type: none">• Violation of Purchase Card Standards and Controls• Failure to Obtain Required Signatures for Reconciliation Reports• Failure to Approve Reconciliation Reports by Evidence of Signature• Separation of Duties Not Enforced for Cardholders and Liaisons• Failure to Conduct Accurate Review of P-Card Transactions• Untimely Payment of Invoices <p>As a result of our audit, the departments will continue to stress the importance of adhering to County policies and procedures, require approval of cardholder agreements via DocuSign, continue to require the Chief Operating Officer's approval for any deviations from the signature approval process, and require a memo for invoices 60 days or older including the reason for the late payment addressed to the Director of Finance. In January 2024, the County completed the Bank of America Work System ("Works") that automates the existing processes for purchasing goods and reconciliation of the purchasing card accounts.</p> <p>The Purchasing & Contract Compliance Department was not in agreement with the findings, failure to approve reconciliation reports by evidence of signature, and failure to conduct an accurate review of P-Card transactions.</p>



2024 SIGNIFICANT AUDIT IMPACTS

Audit/Review:	Tax Assessors' Office – Follow-Up Review
Audit Report Date:	April 9, 2024
Objective:	The objectives of the review were to determine if adequate measures were taken to resolve the concerns and recommendations noted in the prior report, dated July 17, 2019. Additionally, compare the sales price of selected commercial properties to the appraised value to determine the adequacy or justification of any significant differences.
Scope:	January 1, 2022 – August 31, 2023
Number of Findings:	10
Audit Impact	<p>Based on our review, one (1) recommendation was implemented, three (3) recommendations fell under the purview of the Clerk of Superior Court and the District Attorney's Office, two (2) recommendations fell under the purview of the Clerk of Superior Court, one (1) recommendation was not under the Board of Assessors' authority, and three (3) concerns remain unchanged as they are supported by the Official Code of Georgia (O.C.G.A). Additionally, we noted a significant amount of invalid commercial sales that the department attributes to partial interest transactions, quit claim deeds, multi-parcel sales, and duplicate parcels.</p> <p>As a result of our review, the department has assessed that additional resources and considerations may be needed for staff to meet expectations and streamline processes.</p>



2024 SIGNIFICANT AUDIT IMPACTS

Audit/Review:	Magistrate Court Audit
Audit Report Date:	April 16, 2024
Objective:	The objectives of the audit were to assess the operations and processes surrounding the Magistrate Court's Civil Division and determine whether controls are operating effectively.
Scope:	January 1, 2022 – December 31, 2022
Number of Findings:	7
Audit Impact	<p>Our audit of the Magistrate Court identified the following:</p> <ul style="list-style-type: none">• Lack of Written Departmental Standard Operating Procedures (SOPs)• Lack of Communication• Late Filing of Orders• Court Orders Not Accepted in Court• Significant Reduction in Max Cases• Reduction in Case Closure Rate• Outstanding Abandoned Motor Vehicle (AMV) Cases <p>As a result of our audit, the Magistrate Court will confirm that the Clerk's Office creates and implements SOPs, continue to analyze 2022 and 2023 cases to ensure orders have been properly e-filed, reinstate the former process of providing court orders directly to the Deputy Clerk during hearings, continue quality review of non-active cases and update case records, work with the Clerk's Office to develop efficient communication and productive dialogue, continue collaborating with the Clerk's Office to implement electronic filing of AMV cases, work within budget and resources until adequate staffing is attained.</p> <p>Furthermore, the Court assembled a Landlord-Tenant Stakeholder Working Group and instituted a process for parties to compel Payment of Rent into the Registry of the Court, pursuant to O.C.G.A. 44-7-54.</p>



2024 SIGNIFICANT AUDIT IMPACTS

Audit/Review:	Grady Memorial Hospital MOU 2024 Compliance Review
Audit Report Date:	May 2, 2024
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, 2023 – December 31, 2023
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:	Georgia Security Immigration and Compliance (GSICA)
Audit Report Date:	May 2, 2024
Objective:	The objectives of the compliance review were to verify whether employees of contractors hired for Fulton County projects, were registered with the E-Verify/SAVE Program and to determine whether the contractor's employee files were complete and adequately documented.
Scope:	January 1, 2023 - December 31, 2023
Number of Findings:	1
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>The contractor was not in agreement with the finding; however, the employee's E-Verify date was more than three (3) business days.</p>



2024 SIGNIFICANT AUDIT IMPACTS

Audit/Review:	Review of the Registration & Elections Absentee Voting Process
Audit Report Date:	May 6, 2024
Objective:	The objective of the review was to assess the effectiveness and efficiency of the absentee voting process and evaluate whether adequate controls exist throughout the process.
Scope:	November 2023 – February 2024
Number of Findings:	9
Audit Impact	<p>Our review of the Registration & Elections Absentee Voting Process resulted in the following recommendations:</p> <p>Update procedures to include:</p> <ul style="list-style-type: none">• Processes for handling and reconciling absentee ballots through the various pathways• All steps observed and any potential issues that may arise during the mailing process• Specific steps to be followed during the verification and any steps necessary for the accuracy of mailing envelopes• All steps to ensure processes are consistent and all ballots are mailed to the respective voter• Ballots be pre-sorted to determine initial issues with applications• The identity of individuals by title, to set clear roles and responsibilities• A detailed breakdown of the process for handling, reconciling, and safeguarding accepted ballots• Specific steps for the ballot extraction process to ensure ballots are handled properly and are accurately accounted for• Implementation of an acknowledgment form to be signed by election staff, acknowledging taking the required Risk Limiting Audit ("RLA") training before the election <p>As a result of our review, the department has updated its Standard Operating Procedures and included the recommendations above. Additionally, the department will create an acknowledgment form for staff involved in the RLA to sign.</p>



2024 SIGNIFICANT AUDIT IMPACTS

Audit/Review:	Treasury Gift Card Audit
Audit Report Date:	July 2, 2024
Objective:	The objectives of the audit were to ascertain the effectiveness of existing policies and procedures related to the procurement and distribution of gift cards and to determine the adequacy of controls over departmental operating procedures to ensure compliance with the Treasury Gift Card Procedures.
Scope:	January 1, 2023 - December 31, 2023
Number of Findings:	2
Audit Impact	<p>Based on our review of the Treasury Gift Card, we identified the following findings: Lack of management review over Gift Card Log and failure to obtain approval on Gift Card Request Form.</p> <p>As a result of our audit, the department will implement a more robust and structured verification process and improve the overall management control and accuracy of the Gift Card Log.</p>

Audit/Review:	HOME Program Audit
Audit Report Date:	July 19, 2024
Objective:	The objective of the audit was to assess the effectiveness of procedures and controls as they relate to the compliance and administration of the HOME Program.
Scope:	July 1, 2023-December 31, 2023 (3rd and 4th quarter of 2023)
Number of Findings:	2
Audit Impact	<p>Our audit of the HOME Program revealed the following:</p> <ul style="list-style-type: none"> • Untimely Drawdown of Funds • Insufficient Staffing <p>As a result of our audit, the Department will review and revisit the existing drawdown policy and update it to reflect updated timeframes and detail the roles of Grant Administration and that of the Finance Division Manager. Additionally, a Division Manager was hired with experience administering HUD program funds.</p>



2024 SIGNIFICANT AUDIT IMPACTS

Audit/Review:	Juvenile Court Audit
Audit Report Date:	October 15, 2024
Objective:	The objectives of the audit were to assess the operations and processes of the Juvenile Court and determine whether internal controls are operating effectively.
Scope:	January 1, 2023 - December 31, 2023
Number of Findings:	6
Audit Impact	<p>Our audit of Juvenile Court revealed the following:</p> <ul style="list-style-type: none">• Lack of Segregation of Duties• Failure to Review Invoices• Untimely Payment of Invoices• Manual Accounting Processes• Failure to Comply with State Regulated Escheatment Process• Inadequate Notice of Hearing Cancellations <p>As a result of our audit, the Court has hired additional staff and implemented compensating controls, revised the invoice review process using DocuSign, provided additional training, implemented an internal invoice tracking system and escheatment process, improved communication between departments, conducted a review of manual processes, updated internal policies, and is exploring other case management solutions.</p>



2024 SIGNIFICANT AUDIT IMPACTS

Audit/Review:	Travel and Training Audit
Audit Report Date:	November 18, 2024
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, 2023 - December 31, 2023
Number of Findings:	6
Audit Impact	<p>Our audit of the Travel and Training Program identified the following:</p> <ul style="list-style-type: none">• Lack of Supporting Documentation• Lack of Support for Per Diem Expenses• Documentation Submitted Without Proper Signatures• Lack of Support for Air Fare Cost• Failure to Provide Proof of Attendance• Failure to Ensure the Deduction of Georgia State Sales Taxes <p>As a result of our audit, the Purchasing & Contract Compliance Department will ensure any documents requiring the Travel Card Coordinator's signature are included in the reconciliation packages before forwarding them to Finance for final approval and advise the account holders to request a refund for any unallowable charges for taxes. Additionally, in January 2024, the County completed the Bank of America Work System ("Works") that automates the existing processes for purchasing goods and reconciliation of the purchasing card accounts.</p> <p>The Finance and Purchasing & Contract Compliance Departments did not agree with the findings, lack of supporting documentation, lack of support for per diem expenses, lack of support for air fare cost, and failure to provide proof of attendance.</p>

AUDIT HIGHLIGHTS

ANALYTICAL REVIEWS/CONTINUOUS AUDITS

2024 Purchasing and Travel Card Analysis

We perform analysis of Purchasing and Travel Card transactions to monitor compliance and evaluate trends. Furthermore, this allows us to take a proactive approach in 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 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 2024, we performed an in-depth review of both, the purchase and travel card to detect possible fraud, waste, or abuse. Performing these analyses allows management the ability to:

- ❖ Strengthen oversight of card usage
- ❖ Encourage accountability of card usage
- ❖ Increase enforcement of suspension or revocations of card privileges for violations
- ❖ Identify patterns in purchase and travel behavior to aid budget and planning
- ❖ Identify unnecessary spending and overcharges
- ❖ Conduct mandatory annual refresher training 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 assures required compliance with various non-discrimination laws and regulations, 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 municipal 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 participants of County programs and services. The Office of the County Auditor is responsible for managing these services.

The Office of the County Auditor assures 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.



TITLE VI PROGRAM REVIEW SUMMARY

In an effort to ensure and maintain federal compliance with 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, eight Title VI Compliance site monitoring and reviews were conducted with Fulton County Department/Agency recipients.

Title VI Reviews

- Fulton County Department of HIV Elimination Subrecipient – AIDS Healthcare Foundation (AHF) - Title VI Compliance Site Review
- Fulton County Department of HIV Elimination Subrecipient – AID Atlanta - Title VI Compliance Site Review
- Fulton County Department of HIV Elimination Subrecipient – Fulton County Board of Health (FCBOH) - Title VI Compliance Site Review
- Fulton County Department of HIV Elimination Subrecipient – Grady Infectious Disease Program (Grady IDP) - Title VI Compliance Site Review
- Fulton County Department of HIV Elimination Subrecipient – Open Hands Atlanta, Inc. - Title VI Compliance Site Review
- Fulton County Department of HIV Elimination Subrecipient – Positive Impact Centers - Title VI Compliance Site Review
- Fulton County Department of HIV Elimination Subrecipient – Someone Cares Atlanta (S1CATL) - Title VI Compliance Site Review
- Fulton County Department of HIV Elimination Subrecipient – Southside Medical Center - Title VI Compliance Site Review



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

- The 2025 Board of Commission Meeting Schedule – Spanish Translation
- Commissioner Pitts’ Agreement for Friendly Exchange – Korea Translation
- Commissioner Barrett’s Connect the Dots Family Workshop Flyers – Spanish Translation
- Fulton County Department of Community Development’s Notice of Public Hearing for FY2025-2029 Consolidated Plan and 2025 Annual Action Plan – Spanish Translation

The Office of the County Auditor has worked diligently to ensure compliance with 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 \$22,982,607.00.
- Completed 8 site monitoring visits and trainings to Fulton County department grant recipients, while ensuring federal legal mandated compliance, throughout the County, under Title VI of the 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 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 Post-ers, 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 804 callers who spoke foreign languages.
- Ensured compliance by providing technical assistance projects, including training and onboarding informational sessions for new subrecipients.
- Ensured professional language interpretation services were available upon request at County meetings, hearings, depositions, and events through the Foreign Language Line and Interpretation Services.
- Successfully maintained a commitment to excellent service, efficiency, and engagement 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	8
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 [Title VI Reports \(fultoncountyga.gov\)](https://www.fultoncountyga.gov/title-vi-reports) or call us at 404-612-0006.

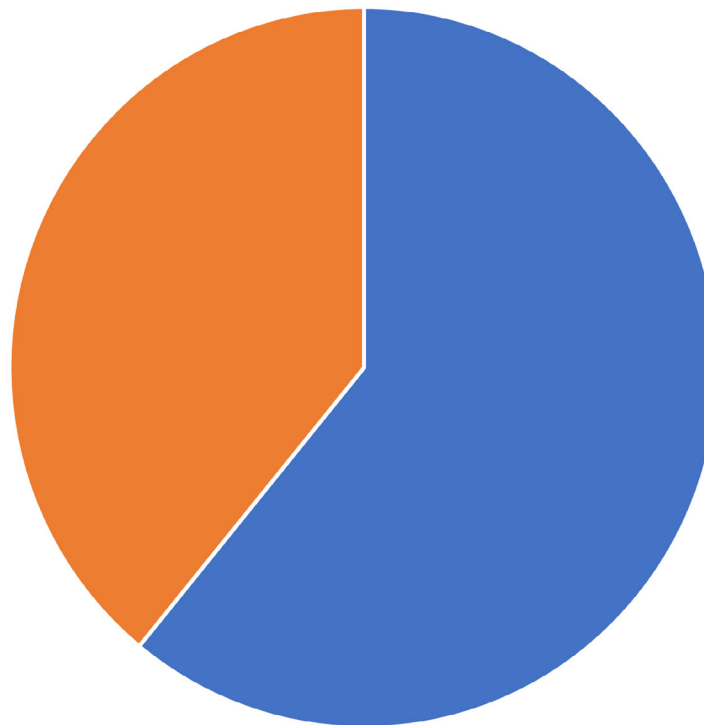


OFFICE OF THE COUNTY AUDITOR WHISTLEBLOWER HOTLINE 2024 CASE STATISTICS

The Office of the County Auditor established the Whistleblower Hotline in February 2017 as a means 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 of possible financial fraud, waste, and abuse that may be occurring in Fulton County Government are properly addressed. Since the inception of the hotline, 384 total cases have been received as of December 31, 2024.

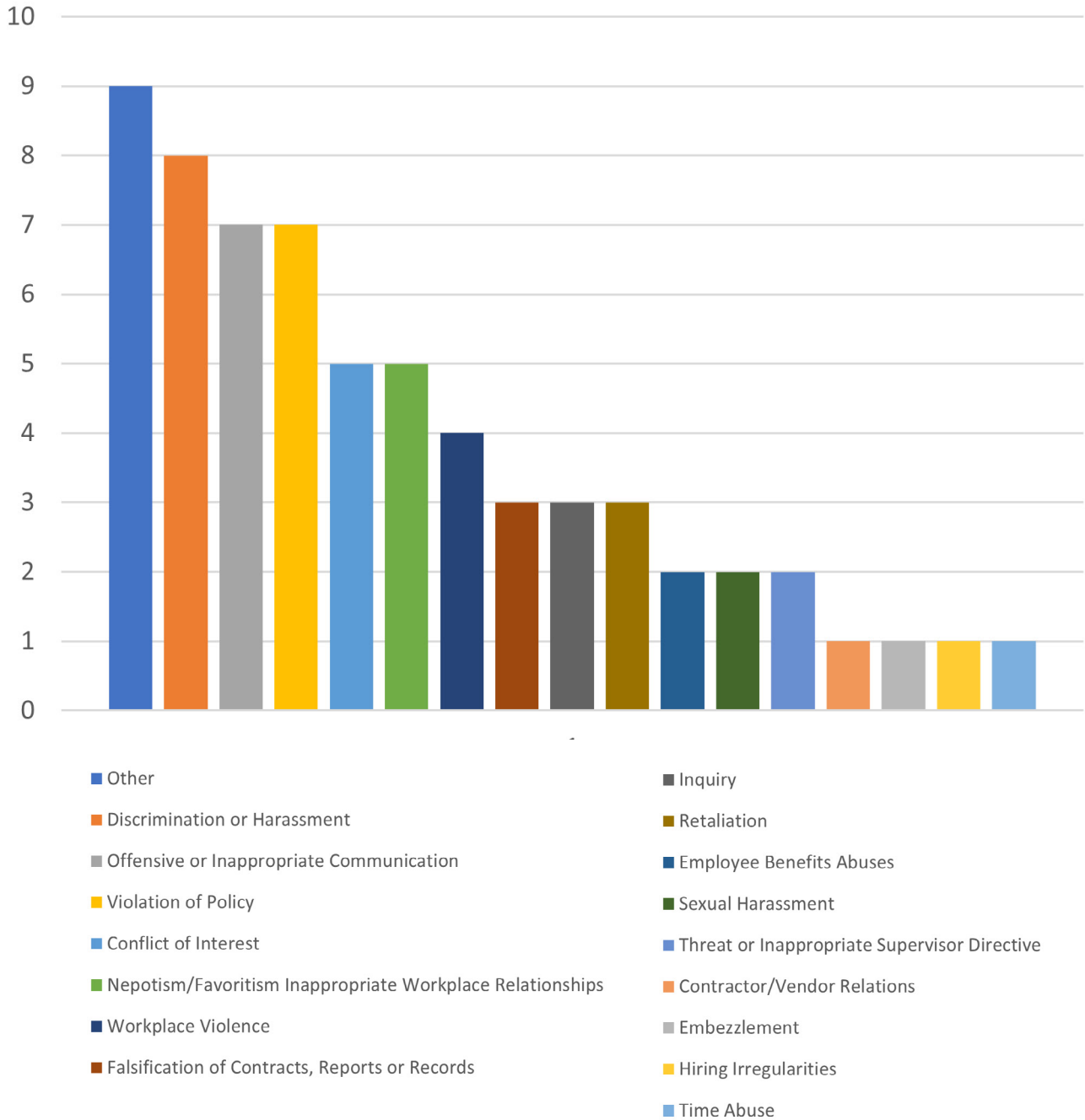
Of the 384 cases, 64 were received during 2024. The following chart displays the status of the cases received in 2024.

2024 Case Status



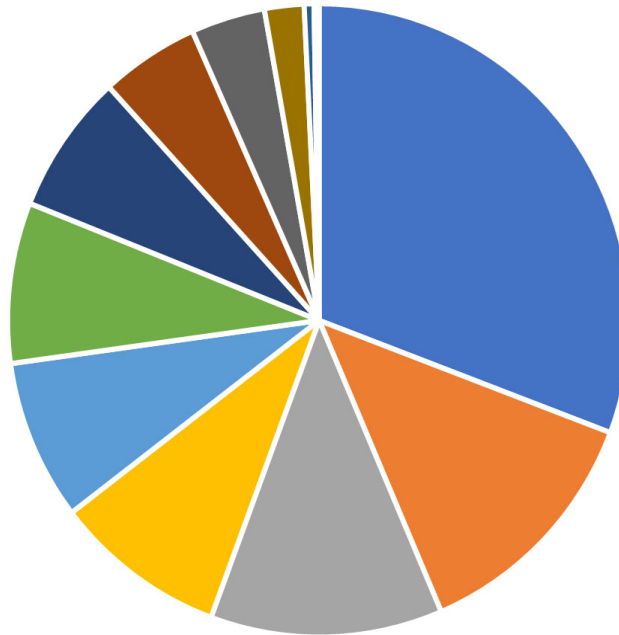
■ Closed 39 ■ In Process 25

2024 Case Issue Type



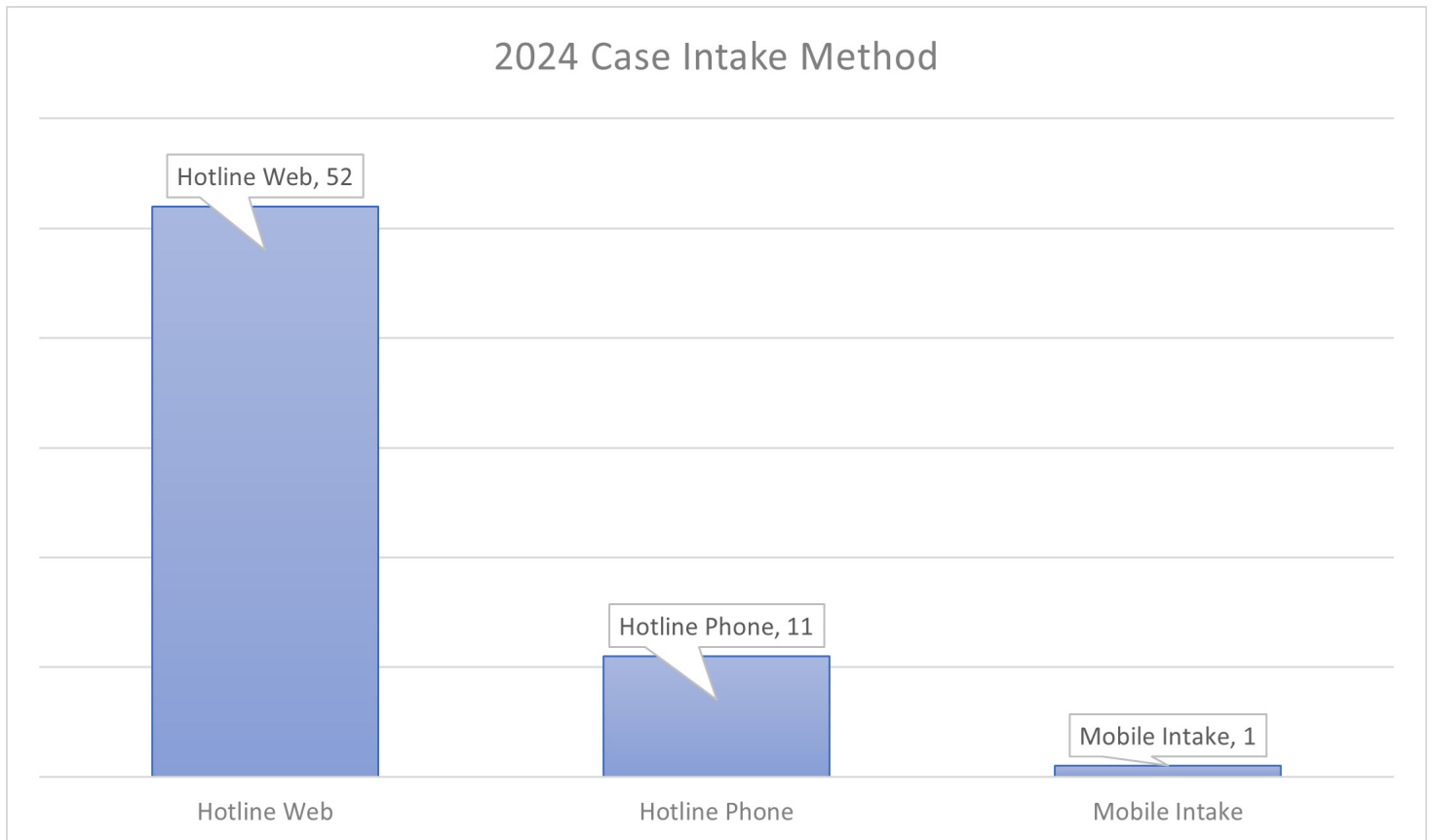
The chart above displays the various types of whistleblower hotline cases received.

2024 Case Outcome



- Referred to Another Department, Response Received
- Referred to Personnel
- Resolved
- Insufficient Information to Conduct Investigation
- In Process
- Referred to Sheriff Department
- Issue Investigated, Response Provided to Department
- Provided Outside Agency Information to Reporter
- Referred to Diversity and Civil Rights Compliance
- Referred to Legal
- Unsubstantiated
- Referred Reporter to the Employee Request Platform

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



The chart above displays the various methods we received a case 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. 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**

MANAGED THE INMATE WELFARE FUND FORENSIC AUDIT

**MONTHLY DISTRIBUTION OF THE
OFFICE OF THE COUNTY AUDITOR STATUS REPORT (BOC)**

TITLE VI MONITORING

GENERATION OF THE AUDIT COMMITTEE REPORT

LAUNCH OF THE EXTERNAL WHISTLEBLOWER HOTLINE

MANAGED THE FULTON COUNTY PROCUREMENT REVIEW

OFFICE OF THE COUNTY AUDITOR 2024 ACCOMPLISHMENTS

- Completed 41 audits, special requests, research projects, 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 522 during 26 orientation sessions.
- Successfully launched the External Whistleblower Hotline.
- 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.
- Effectively managed the external audits conducted by Cherry Bekaert; Procurement Review and the Inmate Welfare Fund Forensic Audit.
- Improved the efficiency of the Registration and Elections Absentee Voting processes and procedures through our review.
- Identified fraud, waste, and abuse through investigations related to outside employment, timekeeping, and contract selections.
- Identified improvements in the Magistrate and Juvenile Court systems.
- Successfully achieved outstanding safety performance with zero recordable injuries for the 5th year in a row.



**20
24**

FULTON COUNTY
OFFICE OF THE COUNTY AUDITOR
**ANNUAL
REPORT**

OFFICE OF THE COUNTY AUDITOR AUDITOR STAFF

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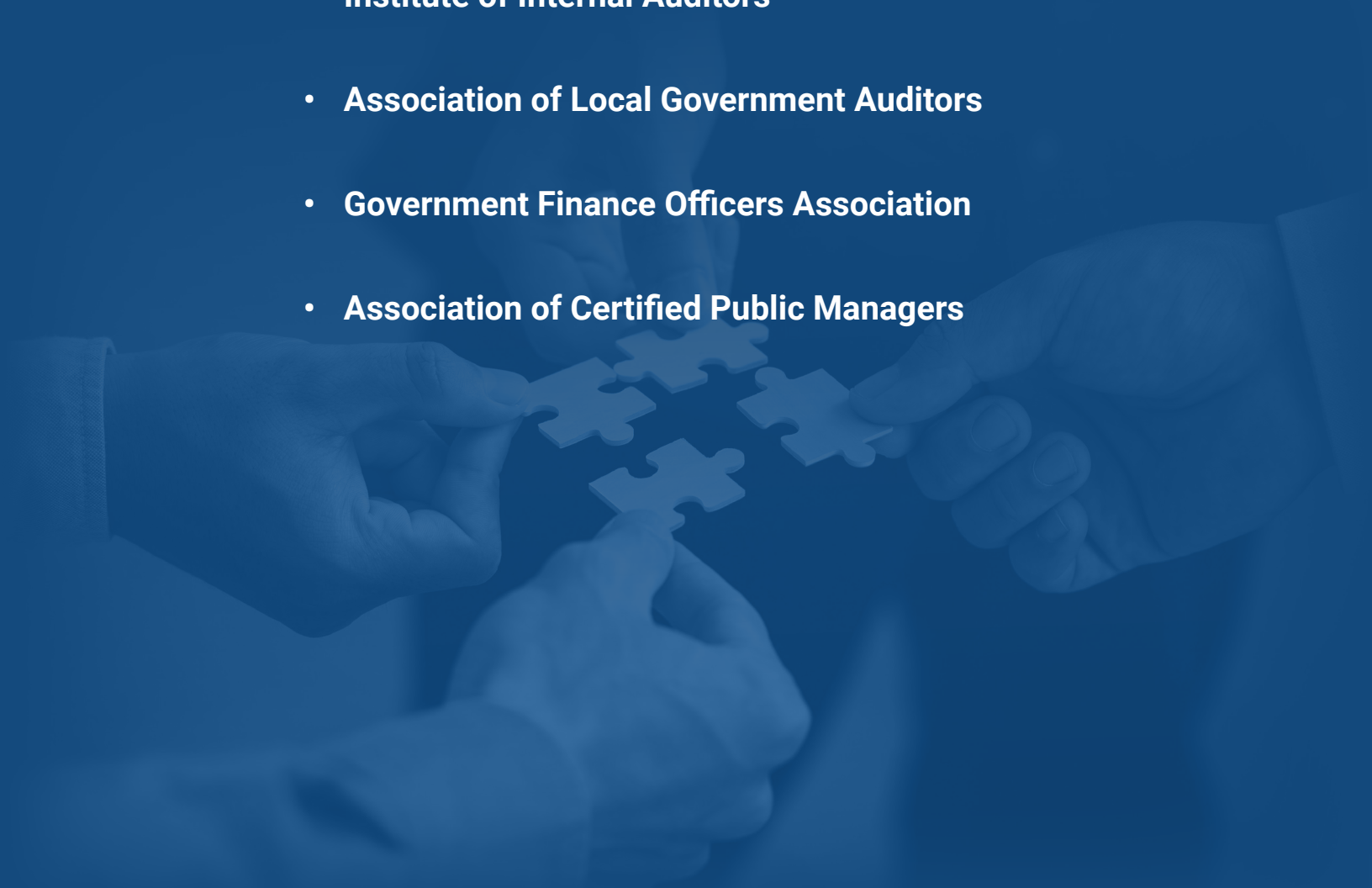
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OFFICE OF THE COUNTY AUDITOR PROFESSIONAL MEMBERSHIPS

- **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**





The Office of the County Auditor is continually looking for ways to improve its operations. As a part of our 2025 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

In 2025, we will focus on enhancing risk management, leveraging technology for efficiency, and aligning our audit activities with organizational strategy, while also addressing emerging risks like cybersecurity and AI, and ensuring compliance with evolving standards.



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