

FULTON COUNTY AUDIT COMMITTEE MEETING

February 13, 2025
Fulton County Government Center
4th Floor
Atlanta, Georgia 30303

MINUTES

Ratification Date: June 10, 2025

CALL TO ORDER:	Commissioner Bob Ellis	12:00 p.m.
MEMBERS PRESENT:	Commissioner Bob Ellis, District 2 Chairman Robert L. Pitts, At Large Robert Koncerak, Citizen Member Ambuj Jain, Citizen Member Jay Small, Citizen Member	

ALSO PRESENT: Anthony Nicks, County Auditor; Queena Jenkins, Deputy County Auditor; Jonnah Williams, Auditor III; Tracee Shields, Auditor III; Christine McClain, Auditor II; Ebony Johnson-Battle, Investigative Analyst; Jackie Cooper, Intern; Sharon Whitmore, Chief Financial Officer; Ray Turner, Deputy Finance Director; Jennifer Culler, County Attorney (via zoom)

ADOPTION OF AGENDA: A call was made by Commissioner Bob Ellis to approve and adopt the agenda at 12:05 p.m. The motion was seconded by Chairman Robert Pitts.

The motion passed by the following vote:

Yeas: 3
Nays: 0

RATIFICATION OF MEETING MINUTES: The meeting minutes from November 12, 2024, were reviewed, accepted, and approved. **A motion was made by Commissioner Bob Ellis, to approve and seconded by Chairman Robert Pitts 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.

Internal Audit Updates

Audit updates were presented by Jonnah Williams, Auditor III. Ms. Williams stated the Travel and Training Audit was completed and the final report, with management responses, was issued on November 18, 2024.

The Airport Audit is in the preliminary stage. An onsite walkthrough of the airport was conducted on January 14, 2025. The Water Billing Audit and the Purchase Card Audit are in the fieldwork stage, with an anticipated completion date of mid-February.

Commissioner Ellis inquired about the in-process audits, regarding cooperation from the department. Ambuj Jain, citizen member, inquired about the airport operations. Anthony Nicks, County Auditor, advised that several areas were identified during the walk-through that were noted as concerns, regarding long-term leases. Commissioner Ellis inquired about the inclusion of federal funds being incorporated in the audit. Mr. Nicks advised that the audit will be an operational audit. Commissioner Ellis recommended touching base with the County Attorney's Office, regarding possible litigation involving the airport. Mr. Nicks confirmed.

Purchase Card and Travel Card Continuous Review

Analytical reviews are ongoing, using the TeamMate analytics data analysis software. The analysis for transactions occurring in the 3rd quarter (July – September) has been completed. A full comprehensive review will be conducted in conjunction with the mandated Purchase Card and Travel Card Audits. Tracee Shields, Auditor III, discussed the 3rd quarter Purchase Card and Travel Card Analyses.

Jay Small, citizen member, inquired about an analysis of onsite caterers versus offsite caterers. Ms. Shields agreed to research and provide an analysis. Mr. Small also recommended that the Purchasing Department determine whether having a preferred vendor would be more cost effective.

Commissioner Ellis inquired about the efficiency of the TeamMate technology; Queena Jenkins, Deputy County Auditor, advised that the department recently switched to the most updated version of TeamMate.

Chairmen Pitts inquired about the parameters for the Purchase Cards. Ms. Shields reported that the parameters include employees with multiple cards, spending limits and transaction limits. Chairmen Pitts inquired about employees with multiple cards. Mr. Nicks advised that there are employees that make purchases for multiple departments.

Robert Koncerak, citizen member, inquired about the need for the Purchase Card and Travel Card Analyses. Mr. Nicks reported that both cards are considered high-risk due to past events. Mr. Nicks and Mr. Koncerak discussed the importance of reporting the card usage to the committee and Sharon Whitmore, Chief Financial Officer, shared examples of previous misuse.

Commissioner Ellis advised that it should remain as a standing item. Mr. Nicks agreed to keep it as a standing item, in a general summary format.

Ms. Shields provided the requested breakdown for the Delta Airlines expenses. Mr. Jain inquired about the membership organization charges. Ms. Shields and Ms. Whitmore gave examples of expenses related to membership organizations.

Whistleblower Hotline/Fraud Hotline Update

Ebony Johnson-Battle, Investigative Analyst, reported a total of 385 cases received since the inception of the hotline, a total of 64 cases received in 2024, with 25 cases pending and 355 closed cases. Commissioner Ellis inquired about the inception of the external hotline cases, in-process cases, department's response time, and cooperation. Ms. Johnson-Battle confirmed that the hotline began receiving external cases in March 2024 and timely responses and cooperation from the departments. Ms. Johnson-Battle informed the committee that the department presented the Whistleblower Hotline to 522 new employees in 2024. Additionally, the presentation is now conducted in person. An inquiry was brought forth regarding a pending case. Ms. Johnson-Battle reported that the case titles are selected by the reporter and may not always be indicative of the issue in question. Mr. Nicks advised that he plans to further investigate some in-process cases.

Title VI

Ms. Jenkins reported that the Title VI Coordinator has completed 7 training session and technical assistance projects since the last Audit Committee Meeting. A total of 176 translation calls have been completed in the last quarter; 146 of those calls were Spanish translation.

NEW BUSINESS:

Ms. Shields provided an update on the corrective actions from the Juvenile Court Audit. Of the 6 findings and 3 concerns, there were 6 recommendations implemented, 1 recommendation partially implemented, and 2 recommendations not implemented. Commissioner Ellis inquired about the 2 recommendations not implemented and Ms. Shields reported that they related to the inability to accept credit cards using the current system and the segregation of duties. Ms. Whitmore advised that the system being used is a required vendor through the State. Commissioner Ellis requested that the State be contacted regarding the inefficiency of the system and Mr. Nicks agreed.

Ms. Whitmore provided an update regarding the bank reconciliation process. Ms. Whitmore reported that the General Accounting Department had 1 person on staff for most of 2024. She further advised that temporary employees have been hired to assist with the process; however, all bank reconciliations for 2024 are not up to date, although most bank reconciliations are current through December 2024. Ray Turner, Deputy Finance Director, discussed challenges with hiring temporary staff for the accountant II position. Mr. Nicks advised that the bank

reconciliations are in better shape this year, than prior years. Mr. Turner further discussed the complications with certain accounts, pertaining to reconciliations. Mr. Koncerak inquired about paper checks. Ms. Whitmore advised that there are only a few paper checks currently being issued, most are EFT.

Ms. Jenkins presented the 2025 Audit Plan. Commissioner Ellis inquired about audits related to payroll and HR operations and further recommended adding an HR operational audit to the Audit Plan. Ms. Whitmore recommended the consideration of forthcoming changes and upgrades to the ERP system and provided an overview on the integration of the new system. Mr. Jain recommended potential HR focus areas and Mr. Koncerak recommended reviewing the HR functions across departments. Mr. Jain inquired about the completion date of the integration and Ms. Whitmore advised that the integration should be complete by December 2025, although advised against auditing a system and process that may be changing in the near future. Commissioner Ellis recommended the department review the implementation of the new system to ensure efficiency. Mr. Nicks inquired about the process of incorporating the Audit department in the implementation; Mr. Small recommended being involved in the gap analysis process and providing input on proper internal controls to consider.

There was a discussion related to risk assessments and risks related to County insurance claims. Ms. Whitmore suggested incorporating the IT Auditor to assist in the aforementioned concerns and further recommended looking into specific contracts. Mr. Nicks agreed to consider these contract audits.

OTHER BUSINESS:

Commissioner Ellis and Mr. Nicks discussed future meeting dates, as well as work session meetings for 2025.

ADJOURNMENT

There being no further business, the meeting adjourned at 1:27 p.m.

Respectfully submitted,

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Anthony Nicks

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Anthony Nicks, County Auditor

Signed by:

Jonnah Williams

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Jonnah Williams, Auditor III