

FULTON COUNTY AUDIT COMMITTEE MEETING

June 10, 2025  
Fulton County Government Center  
4th Floor  
Atlanta, Georgia 30303

MINUTES

Ratification Date: September 9, 2025

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

**ALSO PRESENT:** Anthony Nicks, County Auditor; Shauna Herbert, Audit Manager; Tracee Shields, Auditor III; Christine McClain, Auditor II; Trina Alston, Title VI Coordinator; Ebony Johnson-Battle, Investigative Analyst; Ray Turner, Deputy Finance Director; Sarah White, County Attorney

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

**The motion passed by the following vote:**

**Yeas: 2**

**Nays: 0**

**RATIFICAION OF MEETING MINUTES:** The meeting minutes from February 13, 2025, 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: 2**

**Nays: 0**

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

### Internal Audit Updates

Shauna Herbert, Audit Manager, presented the Internal Audit updates. Ms. Herbert stated that the following audits were completed: The Water Billing Audit, the Georgia Security Immigration and Compliance Act Audit, and the Purchase Card Audit were completed and released along with Management's responses in April, May, and June 2025, respectively.

Ms. Herbert continued, stating the Airport Audit is in the reporting stage, the Treasury Gift Card Audit is in the fieldwork stage, with the anticipated completion of fieldwork in June 2025, and the Travel and Training Audit is in the preliminary stage. Additionally, we continue to perform analytical reviews for both the Travel Card and Purchase Card, using the TeamMate data analysis software. The analyses for transactions occurring in the 4<sup>th</sup> quarter have been completed and a full comprehensive review will be conducted in conjunction with the mandated Purchase Card and Travel Card Audits.

Robert Koncerak, citizen member, inquired about sales tax charges on the Travel Card. Ms. Herbert stated that the department issues a sales tax-exempt form before purchasing items on the Travel Card.

### Purchase Card and Travel Card Continuous Review

Tracee Shields, Auditor III, discussed the 2024 Year-End Purchase Card and Travel Card Analyses. Ambuj Jain, citizen member, inquired whether the sales tax exemption applies outside of the state of Georgia. It was stated that the sales tax exemption is only restricted to the state of Georgia. Mr. Jain further inquired about the submission of the sales tax exemption for the purchase card, and Ms. Herbert stated that during the audit, there were instances in which sales tax was charged to the card; however, the department is responsible for requesting a refund. Commissioner Ellis added additional information related to sales taxes.

Mr. Jain inquired if the entire County's travel is charged to the Travel Card. There was discussion surrounding this, and it was concluded that not all travel is charged to the card; therefore, not all travel is captured in the analyses.

### Whistleblower Hotline/Fraud Hotline Update

Ebony Johnson-Battle, Investigative Analyst, reported the following updates on the Whistleblower Hotline: since its inception, 398 cases have been received, 371 cases are closed, and 27 cases are pending. In 2024, a total of 64 cases were received, with 47 closed and 17 pending. In 2025, a total of 14 new cases have been received, with 4 closed and 10 pending. A total of 189 new employee presentations have been conducted since 2017. In 2025, 10 presentations were held, and 331 employees were made aware of the Whistleblower Hotline. New employee orientation is conducted in person.

Mr. Jain asked about pending cases in the Sheriff's department. Ms. Johnson-Battle stated they have had personnel changes; however, they are still following up on cases.

Commissioner Ellis raised a question regarding the categorization of issues in the Whistleblower Hotline. Ms. Johnson-Battle stated that the reporter inputs the issues into the system. Mr. Nicks suggested that increased advertising may be necessary to bring visibility to the hotline.

#### Title VI

Trina Alston, Title VI Coordinator, presented the Title VI updates. She stated that it was a recipient year and 10 compliance site visits had been completed, with 9 being grants from the Sheriff's Department. Additionally, 13 trainings were completed along with technical assistance related to the Translation Project. There were a total of 541 translation calls, with 448 of those calls being Spanish.

Mr. Jain inquired about the nature of the calls. Ms. Alston stated that citizens call in when services are needed in their language. She added that over 800 different languages are supported.

Commissioner Ellis inquired about Federal Grants compliance reviews. Ms. Alston stated that only the Title VI section of the grants is reviewed. It was mentioned that the Grants Department handles compliance reports. Mr. Nicks stated he will coordinate with Ray Turner, Interim Finance Director, to review compliance reports. Mr. Turner expressed that any findings related to Grants will be sent to Mr. Nicks.

#### **NEW BUSINESS:**

Ms. Shields provided an update on the Juvenile Court. Ms. Shields stated that Juvenile Court is currently meeting with the Information Technology Department, and it was suggested that Juvenile Court research other software to ensure the department's needs are met. An ongoing update will be provided.

Mr. Nicks gave an update on the Inmate Welfare Fund Audit conducted by the Accounting Firm, Cherry Bekaert. The report was issued to the Board of Commissioners and the Sheriff's Department. We are currently awaiting the Sheriff's responses, which should be received shortly. Mr. Jain inquired if the Board currently has oversight over the Inmate Welfare Fund. It was stated that the fund has been dissolved.

Mr. Turner provided an update on the bank reconciliation process. Mr. Turner stated that bank reconciliations are current with the exception of the payroll and primary disbursement accounts which are in the process of being completed. Temporary employees have been recruited to assist with accounting duties.

Mr. Nicks stated the IT auditor position was posted on May 16, 2025, and the position closed on June 6, 2025. He is currently awaiting the candidate listing from Human Resources. Mr. Nicks also

stated that the office will be receiving interns shortly to assist in the County Auditor's Department.

Ms. Herbert also gave an update on attending a meeting related to the Enterprise Resource Planning (ERP) System, and the office is determining which future meetings to attend.

Mr. Nicks stated that the Annual Report has been released to the Audit Committee.

## ADJOURNMENT

There being no further business, the meeting adjourned around 1:00 p.m.

Respectfully submitted,

DocuSigned by:

*Anthony Nicks*

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Anthony Nicks, County Auditor

DocuSigned by:

*Tracee Shields*

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Tracee Shields, Auditor III