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FULTON COUNTY AUDIT COMMITTEE MEETING

July 21, 2026
Fulton County Government Center
County Attorney's Long Conference Room
Atlanta, Georgia 30303

MINUTES

Ratification Date: October 13, 2026

CALL TO ORDER: Commissioner Bob Ellis 12:07 p.m.

MEMBERS PRESENT: Commissioner Bob Ellis, District 2
Chairman Robert L. Pitts, At Large
Ambuj Jain, Citizen Member
Jayme Small, Citizen Member
Robert Koncerak, Citizen Member

ALSO PRESENT: Anthony Nicks, County Auditor; Queena Jenkins, Deputy County Auditor; Shauna Herbert, Audit Manager; Tracee Shields, Auditor III; Imani Adams, Auditor III; Jackie Cooper, Auditor II; Ebony Johnson-Battle, Investigative Analyst; Sharon Whitmore, CFO; Ray Turner, Interim Finance Director

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: 3
Nays: 0

RATIFICATION OF MEETING MINUTES: The meeting minutes from April 21, 2026, 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.

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Internal Audit Update

Shauna Herbert, Audit Manager, presented the Internal Audit update. Ms. Herbert reported that the Hammonds House Museum was completed and the final report and management response was released on May 26, 2026, noting that seven findings were issued. She also noted that the Absentee Voting Audit was also completed; the final report was released July 2, 2026, with three recommendations for the Registration and Elections Board. Chairman Robert Pitts requested continued follow-up, particularly regarding the appraisal, inventory, security, and safeguarding of the County-owned artwork.

Furthermore, Ms. Herbert stated that the Personnel Processes Leave Audit is in the reporting phase. The audit is evaluating whether leave is requested, approved, and recorded in accordance with County policy and whether leave transactions are accurately reflected in the payroll system. Additional reports for 2023 through 2025 were requested to analyze leave usage, accrual patterns, separations, and employee bust-out checks. Staff reported that 2025 bust out checks totaled approximately $6.8 million. Commissioner Ellis led committee discussion that focused on whether leave is being consistently recorded and used, trends leading up to retirement or separation, the County's compensated absences liability, and whether future policy considerations may be warranted, including expectations for employees to take leave.

Ms. Herbert continued by reporting that the Purchase Card Follow-Up Audit is in the reporting stage. The draft report has been completed, and management's response is pending. The audit is assessing whether adequate measures were taken to resolve findings and recommendations from June 3, 2025, prior audit report.

The Treasury Gift Card Audit is in the reporting stage. A draft report was issued to the department. Audit staff received additional information and will complete further review before finalizing conclusions regarding procurement, distribution, and controls over gift cards.

Lastly, Ms. Herbert reported Artificial Intelligence Review is in the planning stage. Its objective is to assess whether appropriate governance, risk management, and internal controls are in place to guide the acquisition, implementation, and use of artificial intelligence within Fulton County. Audit staff met with the Department of Information Technology to discuss current AI-related initiatives. Commissioner Ellis inquired about the use of non-sanctioned generative AI tools, including ChatGPT and Claude, and the operational and data-security risks associated with employee access. John Kim, IT Auditor, stated that the County intends to rely primarily on Microsoft enterprise AI tools because of built-in data protection and privacy controls. The Committee requested follow-up regarding whether non-sanctioned AI platforms are currently blocked and encouraged prompt attention to this risk. Robert Koncerak, Citizen Member, asked whether the county followed the NIST Cybersecurity Framework or had any other AI governance frameworks. John Kim noted that an AI governance board and policy are being developed. Anthony Nicks, County Auditor, stated that the Department of Information Technology may be invited to a future Committee meeting to address questions regarding AI governance and controls.

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Purchase Card and Travel Card Continuous Review

John Kim, IT Auditor, presented the 4th quarter Purchase Card and Travel Card Analyses. While it was stated that none were of concern, Mr. Kim presented proposed revisions to the Purchase Card and Travel Card analyses. For purchase cards, staff proposed combining multiple Amazon merchant category codes into one Amazon category, so the report more accurately reflects total spending with the platform. For travel cards, staff proposed grouping hotel and airline merchant category codes into broader lodging and airline categories rather than reporting individual brands separately. Queena Jenkins, Deputy County Auditor confirmed that the Committee agreed that the revised presentation would provide a more accurate view of spending and supported moving forward with the proposed format. Additionally, Sharon Whitmore, CFO, discussed planned changes under the new ERP system regarding purchasing. Travel requests will eventually be initiated and routed for approval within the financial system, with policy requirements incorporated into the workflow. The new process is expected to improve visibility, documentation, and approval controls, although employee adoption and training will be important to implementation.

Whistleblower Hotline/Fraud Hotline Update

Ebony Johnson-Battle, Investigative Analyst, presented the Whistleblower Hotline activity update. Since the Hotline's inception, a total of 469 cases have been received. During 2026 a total of 23 new cases were received, with 13 closed and 10 pending. Seven cases from 2025 also remained pending. Ms. Johnson-Battle also reported that she has delivered a total of 373 new-employee presentations, reaching 7,239 employees to date.

Commissioner Ellis asked for clarification regarding the whistleblower case and the Sheriff's Office. Anthony Nicks, County Auditor, voiced his opinion of establishing a clearer process for handling complaints. Ambuj Jain, Citizen Member, inquired if referring a complaint to another department compromises the confidentiality of the complaint.

Title VI

Queena Jenkins, Deputy County Auditor, presented the Title VI update. Mrs. Jenkins stated seven Title VI site visits had been completed since the prior meeting. Finance, State Courts, and the Tax Commissioner were identified as the three departments making the greatest use of the foreign-language line, with Spanish continuing to account for the largest share of translated calls.

NEW BUSINESS:

Ray Turner, Interim Finance Director, reported that three payroll-related bank reconciliations remained approximately six months behind, while other reconciliations were current. No material problems had been identified through the reconciliations completed to date; the delay

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was attributed primarily to limited staff resources and the demands of the financial system upgrade.

Sharon Whitmore, CFO, provided an update on the County's ERP implementation. The planned cutover was targeted for August, with a go or no-go readiness decision expected shortly after the meeting. Ms. Whitmore stated employees were validating production data, security roles, access, reports, and other system functionality. Finance noted that security-access issues had slowed some validation work. If the system was determined ready, the planned cutover would occur during the week of August 17, with the new environment expected to become available the week of August 24.

Furthermore, Witmore also described several significant business-process changes associated with the ERP implementation, including employee self-service travel requests, a new budget preparation application, and vendor self-service invoicing. Under the new vendor process, vendors will initiate invoices against purchase orders in the system, departments will verify receipt and approve invoices, and Accounts Payable will process invoices after the required three-way match. The workflow is intended to improve invoice tracking, identify delays, and support more timely vendor payments. Vendor communication and training were identified as important implementation activities.

Mr. Ambuj Jain asked about the absence of a parallel run between the current and new financial systems and expressed concern regarding the transition to the new system. Ms. Whitmore acknowledged the concern and explained that system testing, validation, and implementation activities are intended to provide assurance prior to go-live.

ADJOURNMENT

There being no further business the meeting adjourned at 1:30 p.m.

Respectfully submitted,

Anthony Nicks
_____
Anthony Nicks, County Auditor

Imani Adams
_____
Imani Adams, Auditor III