

**FULTON COUNTY AUDIT COMMITTEE MEETING**

July 13, 2023

Fulton County Government Center  
4<sup>th</sup> Floor  
Atlanta, Georgia 30303

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**MINUTES**

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Ratification Date: October 9, 2023

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**CALL TO ORDER:** Commissioner Bob Ellis 11:00 a.m.

**MEMBERS PRESENT:** Commissioner Bob Ellis, District 2  
Chairman Robb Pitts, At Large  
Robert Koncerak, Citizen Member  
Ambuj Jain, Citizen Member  
Jay Smalls, Citizen Member

**ALSO PRESENT:** Anthony Nicks, County Auditor; Queena Jenkins, Deputy County Auditor; Shauna Herbert, Audit Manager; Tracee Shields, Auditor III; Jonnah Williams, Auditor III; Christine McClain, Auditor II; Trina Alston, Title VI Coordinator; Ebony Johnson-Battle, Investigative Analyst; Sharon Whitmore, Chief Financial Officer.

**ADOPTION OF AGENDA:** A call was made by Commissioner Bob Ellis to approve and adopt the agenda at 11:05 a.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 March 30, 2023, 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.

**NEW BUSINESS:**

Commissioner Ellis requested Anthony Nicks, County Auditor, to begin the discussion with items of the highest importance. Mr. Nicks opened the discussion with the management consultant services and provided details surrounding the potential need for an audit, and the process for securing contracts. He further explained that an independent audit of the process was previously discussed amongst leadership. Mr. Nicks further explained that three (3) outside entities expressed interest in conducting the audit. Those entities were Cherry Bekaert, Ernst & Young, and Mauldin & Jenkins. Of the three entities, Cherry Bekaert appeared to be the best fit and the most affordable option. Further discussion took place surrounding the purpose and objectives of the independent audit. Sharon Whitmore, CFO, added that the audit would determine whether the County's processes are being followed.

Mr. Ambuj Jain, Citizen Member, asked about the sample selection, the number of constitutional officers, and elected officials. Mrs. Whitmore provided the related information. Commissioner Ellis asked if there were any concerns regarding cooperation amongst officials and Mr. Nicks advised that there were no concerns regarding cooperation.

Commissioner Ellis asked if there was transparency when contracts are separately secured, and Mrs. Whitmore advised that there is once payment has been initiated. Commissioner Ellis inquired about the state laws constitutional officers must adhere to engage in purchasing. Mrs. Whitmore informed him that the County Attorney has been asked to provide additional information, although a response has not been received.

Mr. Nicks added that the review would also compare processes to other municipalities as well as best practices; and any necessary changes would be recommended. Mrs. Whitmore added that the auditors would review local, state and federal compliance requirements, generally accepted best practices and procurement standards. Mr. Jain asked about how the audit was brought forth and Commissioner Ellis responded that this audit is a part of our fiduciary responsibility. Commissioner Ellis asked if the committee was in favor of moving forward with the audit and all were in favor. Discussion continued surrounding the approval and funding source for the audit.

Internal Audit Updates

Mr. Robert Koncerak, Citizen Member, inquired about the audit for the Council on Aging. Shauna Herbert, Audit Manager, explained that the organization had experienced difficulties obtaining information due to the director being unavailable due to health issues. She added that the Fulton County Department of Community Development provided their portion of documentation needed for the audit; however, the audit could not move forward, due to the organization's circumstances. Chairman Robert Pitts asked about the next steps, given the circumstances. Mr. Nicks advised that legal was consulted and further direction was requested from the board as well. Commissioner Ellis asked if the organization was dissolved, and Mr. Nicks confirmed that it was dissolved. Commissioner Ellis inquired about the amount of funding in question. Ms. Herbert responded that the organization received over \$300,000 in a three (3) year period. Commissioner Ellis asked if any portion of that funding was accounted for, and Ms. Herbert explained that the requested documentation to support invoice payments were not provided. Mr. Nicks advised

that his office would confirm the current status of the organization and provide an update. Chairman Robert Pitts inquired about the options for pursuing the information in question. Jennifer Culler, Supervising Counsel for the County Attorney, advised that they would look into it, to determine the options.

Ms. Herbert continued the discussion surrounding the Internal Audit updates. Ms. Herbert indicated four (4) audits were completed and released since the last Audit Committee meeting. These audits were the 1). Registration and Elections Follow-Up Review, released on April 26, 2023, 2). Georgia Security and Immigration Compliance Act Audit, released on May 10, 2023, 3). Grady Memorial Hospital Memorandum of Understanding Compliance Review, released on June 1, 2023, and 4). Risk Management Audit, released on June 29, 2023.

Mr. Jain asked about the specific purpose of the audit committee and further inquired about what happens to the report after the audit is conducted. Mr. Nicks explained that an Audit Plan is brought before the committee for discussion. The committee is also asked about any audit areas of concern that need to be added to the plan. He further explained that the Board will place the audit on the agenda for discussion if there are any questions. Mr. Nicks added that the auditee is required to submit an action plan to address concerns noted in the audit. The audit department will then conduct a follow up audit to determine if the action plan has been implemented. Mrs. Whitmore provided examples on how leadership addresses audits and discussed the Risk Management Audit and the transparency she would like moving forward regarding the findings noted in the audit report.

Mr. Nicks discussed a previous dashboard system, which allowed the audit department to track the follow up process. However, due to a change in systems the dashboard was eliminated. Queena Jenkins, Deputy County Auditor, added that a similar function will now be available through the new TeamMate software. Mr. Nicks assured the committee the software would be utilized for tracking purposes moving forward. Ms. Herbert continued with the updates and indicated that the Travel and Training Audit and the Magistrate Court Audit were in process.

#### Purchase Card and Travel Card Analyses

Tracee Shields, Auditor III, shared the analyses reports for both the Travel Card and the Purchase Card for the 1st<sup>th</sup> quarter of 2023. Jay Smalls, Citizen Member, inquired about transactions that are flagged, if any. Ms. Shields and Mr. Nicks explained how transactions are flagged within the system, using specific parameters.

Robert Koncerak inquired about the fuel card and any related updates that may have come about since the audit. Mrs. Whitmore advised that since the audit, there has been a significant decrease in the amount of fuel cards being issued.

#### Whistleblower Hotline/Fraud Hotline Update

Ebony Johnson-Battle, Investigative Analyst, provided information regarding the Whistleblower Hotline, new employee presentations. As of January 2023, thirteen (13) new employee presentations have been conducted, with a total of four hundred twelve (412) new employees.

Which brings the total number of presentations conducted since 2017 to one hundred forty-two (142), with four thousand six hundred fifty (4,650) new employees. Mrs. Johnson-Battle further shared that there have been twenty-four (24) case received in 2023, seventeen (17) are closed and seven (7) are in process. Which brings the running total to two-hundred and eighty-four (284) cases being received since 2017, of which two-hundred and seventy-seven (277) are closed.

Mrs. Johnson-Battle provided an update on the public fraud hotline. Mrs. Johnson-Battle advised that the department was able to implement the public fraud hotline, using the current software, for a third of the cost. At present, four (4) external cases have been received. Mr. Nicks added that the department has been working with the Strategy department, to implement an email that can be used for submissions. Mrs. Whitmore inquired about the triage process in place for the calls received through the hotline. Mr. Nicks informed the committee that Mrs. Johnson-Battle is continuing to work with the vendor to ensure the submissions are related to fraud, waste and abuse only. Mr. Nicks further noted that the department is in communication with the County Attorney's office, pertaining to the protocol for submissions that may be received regarding elected officials and constitutional officers.

#### Title VI

Mrs. Jenkins indicated since the last audit committee meeting there have been two (2) compliance monitoring site visits conducted for Select Fulton and HIV Elimination. Site visits within the Sherriff's Department are currently being conducted.

#### **OTHER BUSINESS:**

Mr. Nicks advised that all self-assessments have been received, except for one. A report will be generated, after they are all received.

The Annual Report was provided to the committee for review.

The External Auditors will be scheduled for a meeting to discuss the audit report. Commissioner Bob Ellis requested a zoom call with the External Auditors before the report is issued.

#### **ADJOURNMENT**

There being no further business, a motion was made by Commissioner Ellis to adjourn and was seconded. The meeting adjourned at 12:28 p.m.

Respectfully submitted,

DocuSigned by:

*Anthony Nicks*

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Anthony Nicks, County Auditor

DocuSigned by:

*Jonnan Williams*

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Jonnan Williams, Auditor III