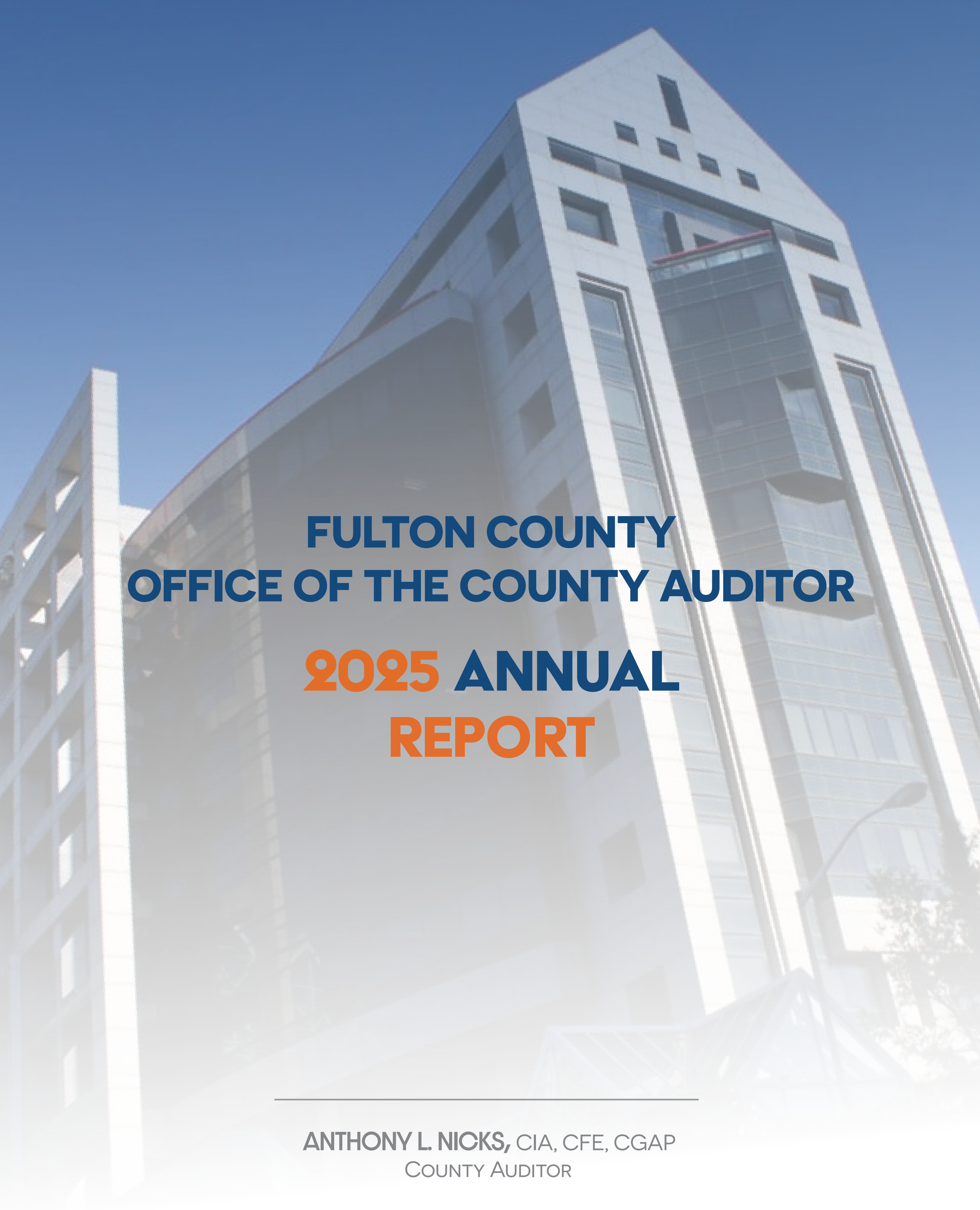
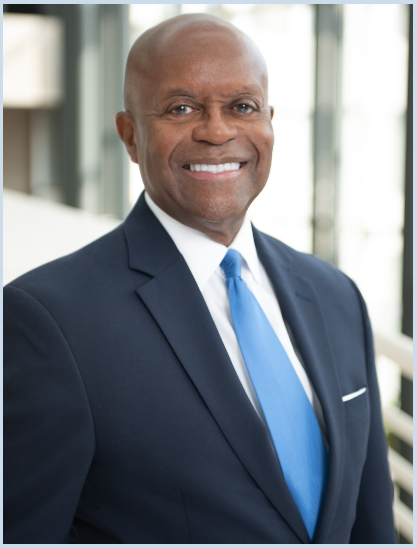


FULTON COUNTY
OFFICE OF THE COUNTY AUDITOR

2025 ANNUAL REPORT

ANTHONY L. NICKS, CIA, CFE, CGAP
County Auditor

MESSAGE FROM THE COUNTY AUDITOR
ANTHONY NICKS



The Office of the County Auditor remains a cornerstone of public accountability, transparency, and operational integrity within Fulton County. As County Auditor, I am entrusted with providing independent, objective assurance and advisory services that support informed decision-making at every level of County leadership. This responsibility includes safeguarding the accuracy, reliability, and credibility of financial and performance reporting across all County operations, ensuring that our work consistently upholds the public trust.

Our office evaluates the effectiveness of internal controls, assesses operational performance, and promotes efficiency throughout Fulton County Government. This includes conducting audits of departmental financial activities, program operations, and compliance processes. We also oversee the County's Whistleblower Hotline, which serves as a critical mechanism for reporting fraud, waste, abuse, and misconduct. Through this function, we ensure that concerns raised by employees and community members are appropriately documented, investigated, and monitored, while maintaining confidentiality and independence without fear of retaliation.

This annual report provides a comprehensive summary of our 2025 activities, including performance audits, financial reviews, special examinations, and results from the Whistleblower Hotline and Title VI Compliance Program, as required by federal regulations. I am proud of the progress reflected in these pages and the meaningful contributions our office has made to strengthen accountability, improve service delivery, and enhance organizational transparency. The implementation of our recommendations continues to support a more responsive, efficient, and resilient County government.

As we enter 2026, our mission remains clear: to deliver value by advancing accountability, promoting ethical conduct, and supporting cost-effective municipal services. Although the year presented complex and sensitive challenges, our team conducted each engagement with diligence, objectivity, impartiality, and professionalism. Through our work, we provided actionable recommendations that elevate service quality, protect public resources, and ensure taxpayer dollars are used responsibly and strategically.

I extend my sincere appreciation to the Board of Commissioners and the Audit Committee for their unwavering support of our mission. Their leadership and oversight are essential to the success of our work, and I am grateful for the collaborative relationships we continue to strengthen. I also appreciate the partnership of County leadership and departmental staff, whose cooperation enables us to thoroughly evaluate processes while supporting continuous improvement.

Finally, I wish to recognize the exceptional dedication of the professionals within the Office of the County Auditor. Their expertise, resilience, and commitment to delivering innovative, high-quality audit and advisory services are invaluable. Their ability to adapt to emerging risks, evolving regulations, and new operational demands is commendable. It is an honor to lead such a skilled and mission-driven team devoted to advancing the success of 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 and disciplined approach to evaluating and improving the effectiveness of risk management, internal 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, the 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 reports directly to the Fulton County Board of Commissioners, ensuring independence and comprehensive audit coverage. This organizational structure maintains the department's independence and empowers robust, enterprise-wide audit oversight. We extend sincere appreciation to 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
Mo Ivory
District 4

Vice Chair
Bob Ellis
District 2

Commissioner
Marvin S. Arrington, Jr. District 5

Commissioner
Dana Barrett
District 3

Commissioner
Khadijah Abdur Rahman District 6

FULTON COUNTY AUDIT COMMITEE

The Fulton County Audit Committee provides independent oversight of the internal audit function. This distinguished body is comprised of two members from the Board of Commissioners and three citizen members with expertise in the areas of accounting, auditing, internal controls, and local government operations. The Audit Committee's unwavering commitment and strategic insight in their roles reinforces Fulton County's pledge to an open and responsible government.

2025 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.

The Office of the County Auditor is aligned with the "Open and Responsible Government" focus area. The key performance indicators (KPIs) were established to assess and track the standards of service and performance measures necessary to meet Fulton County's strategic goals. In our normal course of business, we provide proven cost-effective operational improvements and recommendations to departments intended to improve efficiency and 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 protects the organization from misuse of taxpayer resources. Additionally, it creates a sound, thriving and transparent government, which helps strengthen public confidence. Our active participation in numerous countywide operations, initiatives and special projects provides an extra layer of confidence and validates operational and programmatic decisions.

OFFICE OF THE COUNTY AUDITOR
PERFORMANCE MEASURES

"Open and Responsible Government "

Office of the County Auditor Key Performance Indicator-Performance Measures	Annual Target 2025	Actual Amount 2025
Number of operational and mandated assessments managed that will improve County operations.	4	4
Percentage of audit reports posted to the County Auditor's webpage within a week of issuing the final report.	85%	100%
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	56
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%	99%
Percentage of customers surveyed who indicate they are satisfied or highly satisfied with the internal audit process.	90%	100%
Percentage of P-Card reconciliations submitted by the deadline of each month within the designated system(s).	90%	98%
Percentage of T-Card reconciliations submitted by the deadline of each month within the designated system(s).	90%	88%
Percentage of interviews completed and selection of candidate within 30 days of receiving an eligible candidates list from Human Resources.	85%	100%
Percentage of properly submitted invoices within 20 days of receipt to Accounts Payable for processing.	85%	81%

OFFICE OF THE COUNTY AUDITOR
PERFORMANCE MEASURES

“Open and Responsible Government ”

Office of the County Auditor Key Performance Indicator-Performance Measures	Annual Target 2025	Actual Amount 2025
Number of Title VI site visits to ensure compliance with mandates/guidelines.	8	11
Number of training sessions/ technical assistance provided to departments.	17	25
Percentage of site visits without compliance issues.	95%	100%

2025 Audits Completed

- Water Billing Audit
- Juvenile Court Follow-Up Audit
- Georgia Security and Immigration Compliance Act Audit
- Purchase Card Program Audit
- Airport Audit
- Treasury Gift Card Audit
- Passport Audit
- Fuel Card Follow-Up Audit
- Travel and Training Audit

2025 SIGNIFICANT AUDIT IMPACTS

AUDIT/REVIEW:	WATER BILLING AUDIT
Audit Report Date:	April 18, 2025
Objective:	The objective of the audit was to determine the accuracy of the processes surrounding the County's water billing. In addition, to evaluate the efficiency and effectiveness of internal controls.
Scope:	January 1, 2023 - December 31, 2023
Number of Findings:	3
Audit Impact	Our audit of the water billing process identified the following findings: • Standard Operating Procedures Not Inclusive of All Procedures • Untimely Water Meter Readings • Lack of Enforcement for Nonpayment of Services As a result of the audit, the Department of Finance, Water and Sewer Billing Division, and the Department of Public Works have initiated corrective actions, including revising and expanding SOPs, engaging a new meter reading vendor, and coordinating interdepartmental efforts to improve service disconnections and revenue collection. Additionally, the audit identified concerns related to the absence of late fee policies and challenges associated with third-party meter reading contracts. Management indicated these issues are tied to operational limitations and ongoing infrastructure initiatives. Addressing these concerns will likely require continued coordination, system enhancements, and resource planning, including the planned implementation of Advanced Metering Infrastructure (AMI), to improve billing accuracy and strengthen overall water billing operations.

2025 SIGNIFICANT AUDIT IMPACTS

AUDIT/REVIEW:	JUVENILE COURT FOLLOW-UP AUDIT
Audit Report Date:	February 13, 2025
Objective:	The objective of the audit was to determine whether adequate measures were taken to resolve the findings and recommendations noted in the prior report, dated October 15, 2024.
Scope:	January 1, 2024 – January 31, 2025
Number of Findings:	6
Audit Impact	Based on our review, five (5) of six (6) recommendations were implemented and one (1) was partially implemented. As a result of our audit, Juvenile Court has updated its policies and procedures, implemented DocuSign to automate documentation and approval processes, and established a tracking system for invoice processing and approvals. The court will continue to explore ways to implement a credit card payment system and a case management system with integrated financial reporting capabilities. Our office continues to actively monitor the status of the court's case management system and maintains ongoing communication with Juvenile Court leadership regarding implementation progress. Regular updates are provided to the Audit Committee.

AUDIT/REVIEW:	GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT AUDIT (GSICA)
Audit Report Date:	May 16, 2025
Objective:	The objectives of the audit were to ensure that any company applying for a business license or renewal of a business license within Fulton County complied with the requirements of the GSICA as it pertains to the E-Verify Federal program and related Fulton County policies and procedures.
Scope:	January 1, 2024 - December 31, 2024
Number of Findings:	1
Audit Impact	Based on our review of the Georgia Security and Immigration and Compliance Act, we identified weaknesses that resulted in one (1) finding related to a lack of supporting documentation. Management agreed with the audit finding and acknowledged deficiencies in their supporting documentation.

2025 SIGNIFICANT AUDIT IMPACTS

AUDIT/REVIEW:	PURCHASE CARD PROGRAM AUDIT
Audit Report Date:	June 3, 2025
Objective:	The objective of the audit was to evaluate the operating effectiveness of the Purchase Card program and determine whether internal controls are operating effectively.
Scope:	January 1, 2023 - December 31, 2023
Number of Findings:	6
Audit Impact	Based on our review, two (2) of six (6) recommendations were implemented. In addition to the follow-up review, we identified two (2) repeat findings from the prior audit and four (4) additional findings as listed below: • Inadequate Record Keeping • Payment of Sales Tax • Split Purchases • Unauthorized Purchases • Failure to Obtain Required Signatures for Reconciliation Reports • Untimely Payment of Invoices As a result of our audit, the Purchasing and Contract Compliance Department and the Department of Finance will continue to emphasize adherence to County purchasing card policies and procedures, reinforce training related to allowable purchases and timely invoice payment, and ensure reconciliation documentation and approvals are properly completed. The Purchasing and Contract Compliance Department was not in agreement with audit findings related to split purchases and one reconciliation signature deficiency; however, agreed with findings related to record retention, payment of sales tax, unauthorized purchases, and untimely payment of invoices.

2025 SIGNIFICANT AUDIT IMPACTS

AUDIT/REVIEW:	AIRPORT AUDIT
Audit Report Date:	July 2, 2025
Objective:	The objective of the audit was to assess the operations and processes of the airport and determine whether internal controls are operating efficiently and effectively.
Scope:	January 1, 2023 – December 31, 2023
Number of Findings:	8
Audit Impact	Our audit of the Airport revealed the following: • Lack of Standard Operating Procedures • Inadequate Oversight and Monitoring of Airport Tenants • Lack of Hangar Inspection Policy • Current Tenant Lease Agreements Not on File • Missed Revenue Opportunities – FBO Aircraft Parking • Lack of Verification of Fuel Flowage Fees • Inadequate Record Keeping • Absence of Financial Records for Tenant Rent Payments As a result of the audit of the Fulton County Executive Airport, the Department of Real Estate and Asset Management and the Department of Public Works have initiated corrective actions related to standard operating procedures, tenant oversight, lease management, record-keeping, and revenue monitoring to improve operational and financial processes. Management agrees that enhanced interdepartmental coordination may be necessary to fully implement the recommendations, address outstanding concerns, and support the long-term operational and financial sustainability of the airport. Additionally, the audit identified four (4) concerns related to fee structures not compatible with economic changes, absence of late fees in lease agreements, untimely resolution of FAA inquiry, and missed revenue opportunities. The Department of Public Works did not agree with the concern related to the FAA inquiry.

2025 SIGNIFICANT AUDIT IMPACTS

AUDIT/REVIEW:	TREASURY GIFT CARD AUDIT
Audit Report Date:	July 31, 2025
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, 2024 - December 31, 2024
Number of Findings:	3
Audit Impact	Based on the audit performed, the program appears to be operating effectively and efficiently. However, the following three (3) findings were identified: • Outdated Standard Operating Procedures • Lack of Management Review Over Gift Card Log • No Approval Signature on Gift Card Request Form As a result of our audit, the Office of Treasury will update its standard operating procedures to better reflect current practices, strengthen management review over the gift card log, and ensure required approvals are obtained before gift cards are ordered. These actions should improve oversight, support accurate record-keeping, and reinforce internal controls over the handling and distribution of Treasury gift cards.

AUDIT/REVIEW:	PASSPORT AUDIT
Audit Report Date:	October 20, 2025
Objective:	The objectives of the audit were to evaluate the passport processing function administered by the Clerk's Office and determine whether financial and operational controls are operating efficiently and effectively.
Scope:	January 1, 2020 – December 31, 2024 Additional information was obtained from January 1, 2025, through June 30, 2025
Number of Findings:	N/A
Audit Impact	As a result of the audit, no reportable findings were identified. Based on the audit procedures performed, internal controls were determined to be effective, and no significant issues or control weaknesses were noted.

2025 SIGNIFICANT AUDIT IMPACTS

AUDIT/REVIEW:	FUEL CARD – FOLLOW-UP AUDIT
Audit Report Date:	December 16, 2025
Objective:	The objectives of the follow-up audit were to determine whether adequate measures were taken to resolve the findings and recommendations noted in the prior audit report, dated August 4, 2022.
Scope:	January 1, 2025 – September 30, 2025
Number of Findings:	8
Audit Impact	The department addressed and responded to eight (8) findings reflected in the August 4, 2022, Fuel Card Audit. Based on our review, seven (7) recommendations were implemented, and one (1) recommendation was in progress. As a result of our follow-up audit, the Department of Real Estate and Asset Management (DREAM) implemented corrective actions to strengthen oversight of the Fuel Card Program, including the development of standard operating procedures, enhanced segregation of duties, required user agreements and training, and improved monitoring of fuel usage and compliance. Also, DREAM is in the process of obtaining approval for an enforceable County-wide fuel card policy to further formalize oversight and ensure consistent compliance across all user departments.

2025 SIGNIFICANT AUDIT IMPACTS

AUDIT/REVIEW:	TRAVEL AND TRAINING AUDIT
Audit Report Date:	December 19, 2025
Objective:	The objective of the audit was to determine the adequacy of internal controls set forth by the Travel and Training Policy and assess departmental compliance with policies and procedures.
Scope:	January 1, 2024 - December 31, 2024
Number of Findings:	4
Audit Impact	Our audit of the Travel and Training Program identified the following findings: • Lack of Supporting Documentation for Airfare Cost • Lack of Itemized Receipts • Inaccurate Reimbursement of Daily Per Diem Rate • Per Diem Reimbursement Received for Meals Provided As a result of our audit, the Finance Department will reiterate adherence to County policies and procedures, reinforce training related to required documentation, and ensure information is accurately entered into the Concur travel management system. The Finance department did not agree with the audit finding related to the inaccurate reimbursement of the daily per diem rate. Additionally, one concern was identified regarding a missing signature on a manual reconciliation performed prior to the implementation of the Bank of America Works System (Works). The Purchasing and Contract Compliance Department agreed that a backup process was needed in the event of a disruptive event or incident. The department will work with the necessary departments to develop a business continuity plan for the Works System.

AUDIT HIGHLIGHTS

ANALYTICAL REVIEWS/CONTINUOUS AUDITS
2025 PURCHASING AND TRAVEL CARD ANALYSIS

We perform analyses of Purchasing and Travel Card transactions to monitor compliance and evaluate trends. Furthermore, this process allows us to take a proactive approach in revealing potential 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 analytics software, we analyzed the data, developed scripts, and create reports to identify any exceptions or irregularities.

In 2025, we performed an in-depth review of both, the purchase and travel cards 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 revocation of card privileges for violations**
- **Identify patterns in purchase and travel behavior to aid budget and planning**
- **Identify unnecessary spending and overcharges**
- **Maintain continuous monitoring and oversight**
- **Strengthen reporting by providing actionable spending dashboards and metrics**
- **Conduct mandatory annual refresher training for cardholders to emphasize the importance of adherence to Purchasing and Travel Card Policies and Procedures**

FULTON COUNTY GOVERNMENT
TITLE VI PROGRAM

TITLE VI: PROTECTING YOUR CIVIL RIGHT IS GOOD BUSINESS

The Office of the County Auditor is responsible for the administration and oversight of the Title VI Program for Fulton County Government. As a recipient of federal financial assistance, Fulton County ensures compliance with applicable federal 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 prohibits discrimination based on race, color, or national origin in any program or activity receiving federal financial assistance.

Fulton County also takes reasonable steps to ensure meaningful and equal access to programs and services for individuals with Limited English Proficiency (LEP). In accordance with Executive Order 13166 (Limited English Proficiency), issued in 2000, federal funding recipients are required to assess and address the needs of LEP individuals seeking access to federally assisted programs and activities.

Effective May 8, 2018, Fulton County has utilized a Qualified Foreign Language Line Service to support LEP compliance. This service enables County employees to provide oral interpretation and written translation assistance to program participants at no additional cost. The Office of the County Auditor is responsible for management and oversight of this service.

Through comprehensive program management, monitoring, policy development, implementation, compliance reporting, technical assistance, and training, the Office of the County Auditor provides assurance that Fulton County consistently adheres to Title VI statutes and regulations enforced by the Office for Civil Rights.

To ensure and maintain compliance with the Civil Rights Act of 1964 and Fulton County's Title VI Policy, site monitoring and compliance reviews are conducted for County departments and subrecipients that receive federal funding for programs and activities. In FY2025, the Title VI Program conducted 11 Title VI compliance site monitoring reviews of Fulton County department and agency recipients. A detailed list of reviews is provided on the next page.

REVIEWS

- Fulton County Department of Behavioral Health and Developmental Disabilities – Diversion and Deflection Recovery Program - Title VI Compliance Site Review
- Fulton County Department of HIV Elimination - Title VI Compliance Site Review
- Fulton County Office of the Sheriff – Body Worn Camera Policy and Implementation Program (FY23-26) - Title VI Compliance Site Review
- Fulton County Office of the Sheriff – Body Worn Camera Policy and Implementation Program (FY24-26) - Title VI Compliance Site Review
- Fulton County Office of the Sheriff – Drug Enforcement Administration (DEA) Task Force Program -Title VI Compliance Site Review
- Fulton County Office of the Sheriff – High Intensity Drug Trafficking Areas (HIDTA) Task Force -Title VI Compliance Site Review
- Fulton County Office of the Sheriff – Justice Reinvestment Initiative (JRI) -Title VI Compliance Site Review
- Fulton County Office of the Sheriff – Prison Rape Elimination Act Program (PREA) -Title VI Compliance Site Review
- Fulton County Office of the Sheriff – State Criminal Alien Assistance Program (SCAAP) (FY21-24) - Title VI Compliance Site Review
- Fulton County Office of the Sheriff – State Criminal Alien Assistance Program (SCAAP) (FY22-25) - Title VI Compliance Site Review
- Fulton County Office of the Sheriff – United States Marshals Joint Law Enforcement Operations (JLEO) Task Force Program - Title VI Compliance Site Review

FULTON COUNTY GOVERNMENT
TITLE VI PROGRAM

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 understand that we must comply with applicable Federal civil rights laws and regulations that not only prohibit discrimination based on race, color, national origin, disability, age, income level, sex or limited English proficiency but also provides meaning and equal access to all county services and benefits.

TRANSLATION PROJECTS

- Fulton County Office of the Sheriff’s Jail Intake Script – Spanish Translation
- Fulton County Department of Behavioral Health and Developmental Disabilities’ HIPPA Authorization – Spanish Translation
- Fulton County Department of Senior Services’ 2026 Point-in-Time Count (PITC) FAQ – Spanish Translation
- Fulton County Department of Senior Services’ Fulton County Seeks Volunteers for 2026 Point-in-Time Count (PITC) Notice – Spanish Translation

FULTON COUNTY GOVERNMENT
TITLE VI PROGRAM

The Office of the County Auditor has worked diligently to ensure the compliance of the 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 areas impacting the County's overall mission.

IMPACTS AND ACCOMPLISHMENTS

- Ensured Title VI compliance for federal grant funds totaling $43,948,184.50.
- Completed 11 site monitoring visits and trainings for Fulton County department grant recipients, ensuring compliance with federal legal mandates under Title VI of the Civil Rights Act of 1964, as amended, Fulton County's Title VI Non-Discrimination Policy, and the County's approved Limited English Proficiency (LEP) Policy.
- Ensured compliance with the federal Limited English Proficiency (LEP) mandate and Fulton County's LEP Policy by collaborating with department and agency staff to provide Title VI technical assistance, including translation services and related resources (e.g., Awareness Flyers, We Speak posters, and How to File a Complaint posters).
- Maintained LEP compliance through continued operation of the County's Translation Language Line Service, assisting over 1,400 callers who spoke foreign languages.
- Provided compliance-focused technical assistance projects, including training and onboarding informational sessions for new subrecipients.
- Provided compliance-focused 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 effective contract management of the County's Foreign Language Line and Interpretation Services.
- Successfully maintained a commitment to excellence in service delivery, operational efficiency, and citizen engagement through open government by meeting and exceeding priority strategic goals and performance metrics established under Fulton County's Board of Commissioners–adopted Strategic Plan (see table on next page):

FULTON COUNTY GOVERNMENT
TITLE VI PROGRAM

2025 STRATEGIC INITIATIVES RESULTS

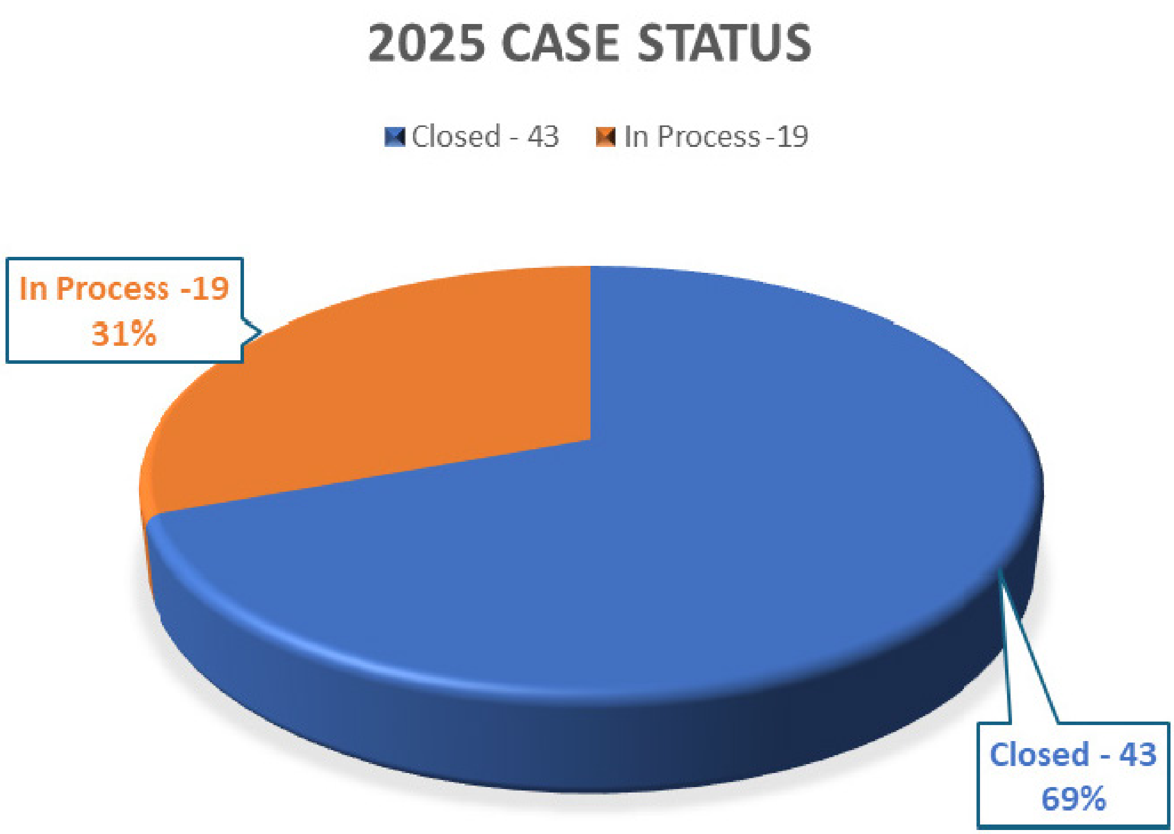
PRIORITY AREA	PROGRAM	DESCRIPTION	METRICS RESULTS
Open and Responsible Government	Title VI	Number of Title VI site visits to ensure compliance with mandates/guidelines	**11**
Open and Responsible Government	Title VI	Number of training sessions/technical assistance provided to departments	**25**
Open and Responsible Government	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 compliant, please visit ***Title VI Reports (fultoncountyga.gov)*** or call us at 404-612-0006.

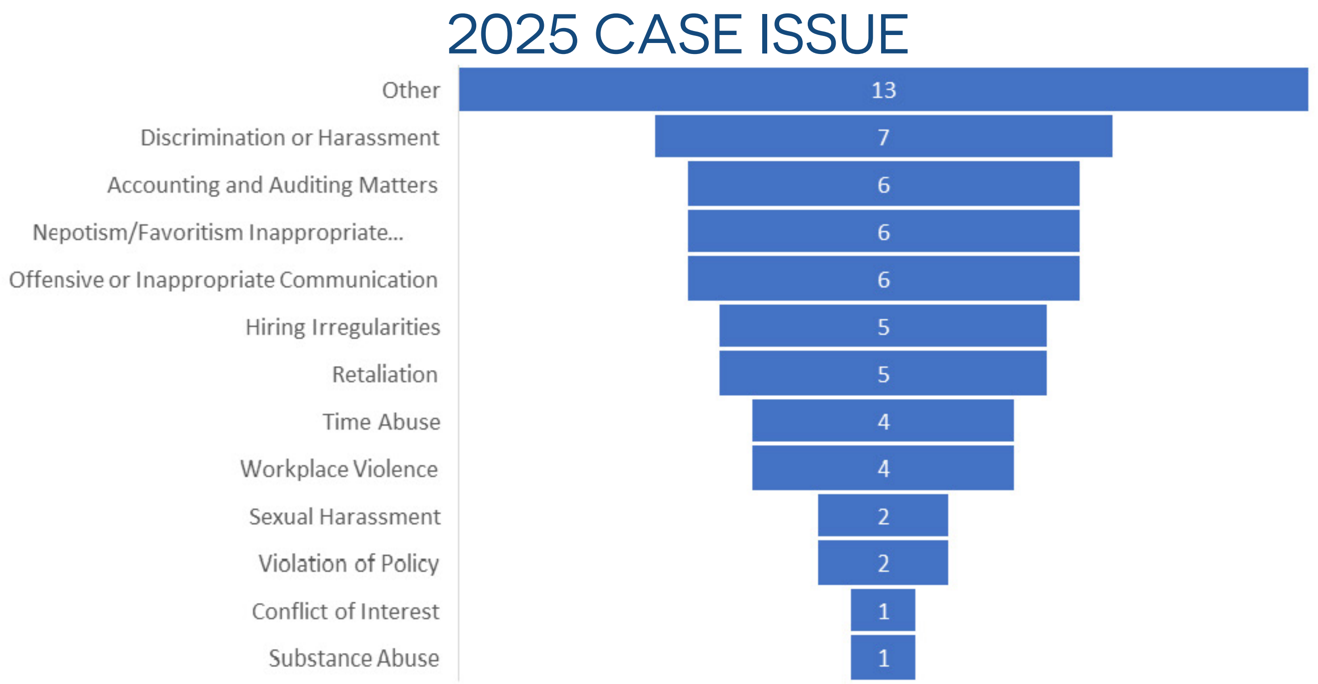
OFFICE OF THE COUNTY AUDITOR
WHISTLEBLOWER HOTLINE | 2025 CASE STATISTICS

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, 446 total cases have been received as of December 31, 2025.

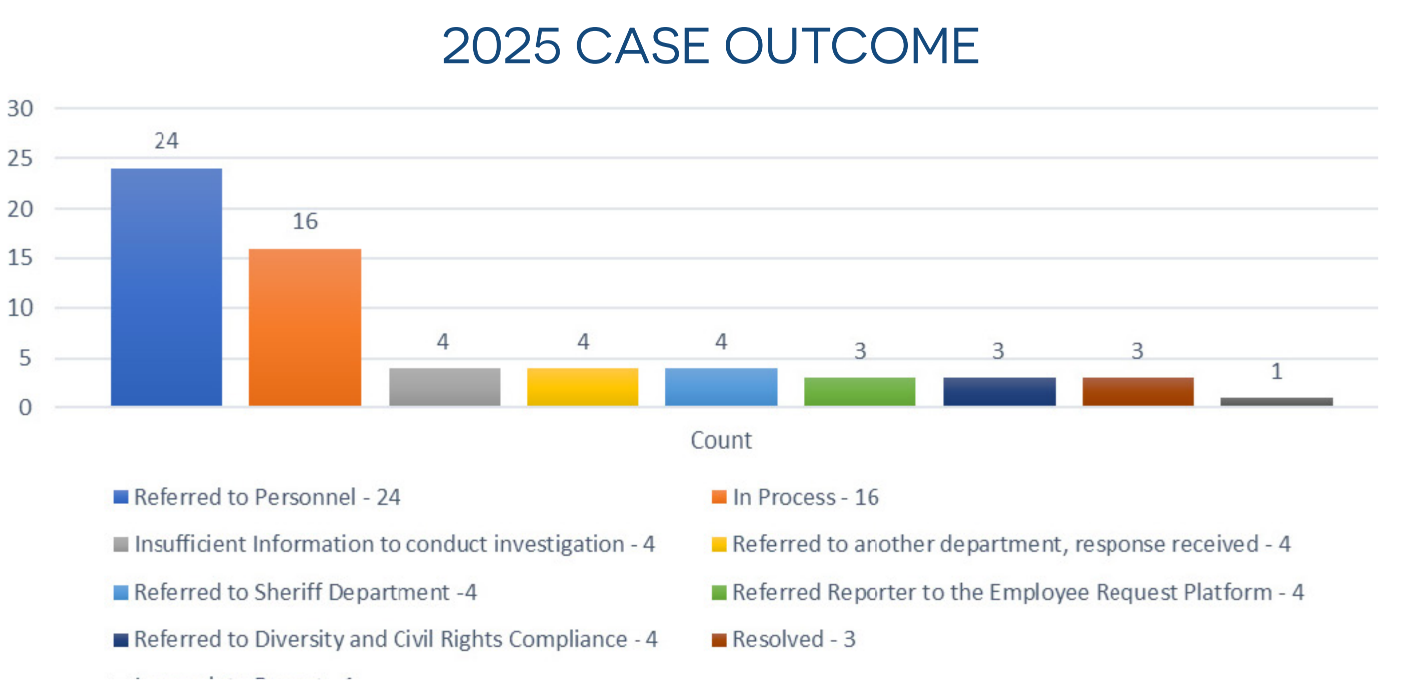
Of the 446 cases, 62 were received during 2025. The following chart displays the status of the cases received in 2025.



OFFICE OF THE COUNTY AUDITOR
WHISTLEBLOWER HOTLINE | 2025 CASE STATISTICS



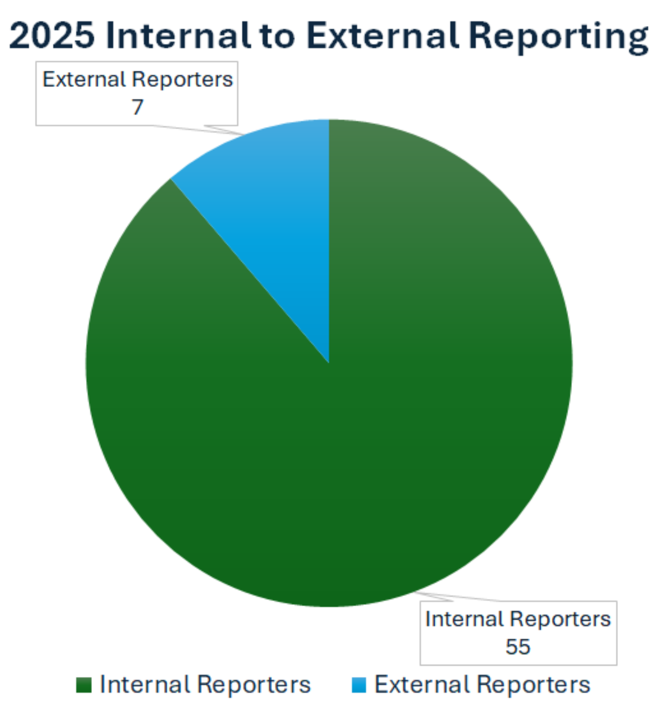
The chart above displays the various types of whistleblower hotline cases received.



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

OFFICE OF THE COUNTY AUDITOR
WHISTLEBLOWER HOTLINE | 2025 CASE STATISTICS

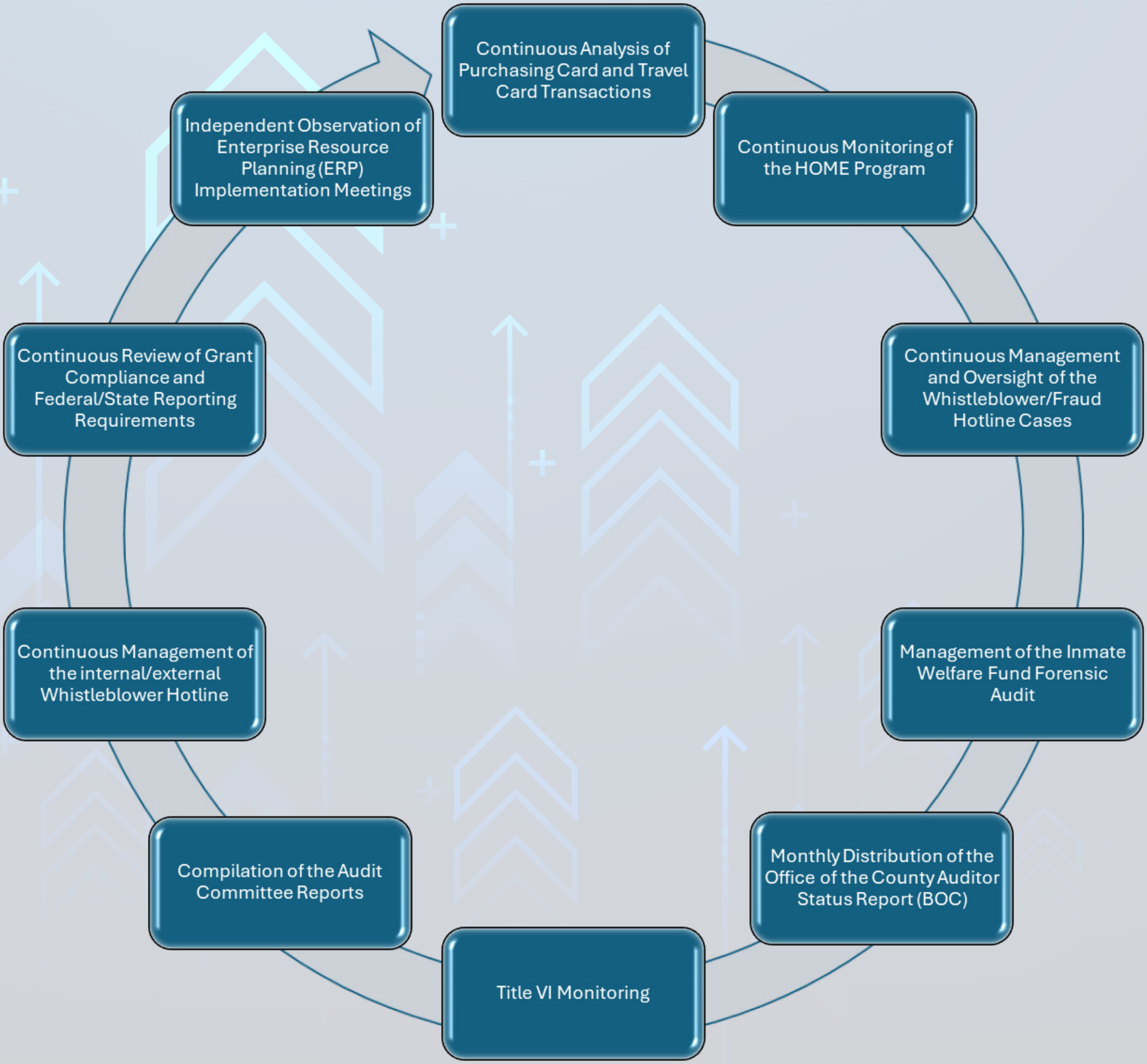
The chart above displays the various methods by which cases were received for the whistleblower hotline.



The chart above illustrates the number of whistleblower hotline cases received from internal reporters and external reporters.

OFFICE OF THE COUNTY AUDITOR
COUNTY INITIATIVES AND PROJECTS

In addition to its core audit responsibilities, the Office of the County Auditor responds to and prepares specialized research reports and completes project requests from the Board of Commissioners. These engagements often involve complex administrative, budgetary, operational, and programmatic matters requiring objective evaluation, data-driven analysis, and timely reporting. The resulting work products directly support informed decision-making, strengthen internal controls, and enhance the efficiency and accountability of County operations. A sampling of these supplemental activities includes:



OFFICE OF THE COUNTY AUDITOR
2025 ACCOMPLISHMENTS

- Completed 56 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 795 during 25 orientation sessions.
- Continuous distribution of the electronic risk assessment questionnaire to audited departments to proactively identify internal control weaknesses, assess risks and improve operational efficiency.
- Earned a rating of 100 percent on the customer service metric.
- Effectively managed the Inmate Welfare Fund Forensic Audit conducted by Cherry Bekaert.
- Contributed to the successful onboarding and training of new auditors, fostering a culture of continuous improvement and professional development.
- Strengthened countywide internal controls by issuing targeted recommendations that resulted in measurable improvements across multiple departments, including enhanced documentation standards, segregation of duties, and process workflows.
- Updated internal audit policies and procedures to meet evolving best practices and Government Auditing Standards, reinforcing the department's commitment to quality and integrity.

OFFICE OF THE COUNTY AUDITOR
AUDITOR STAFF

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

QUEENA JENKINS, CPA, CFE
DEPUTY COUNTY AUDITOR

SHAUNA HERBERT
AUDIT MANANGER

TRACEE SHIELDS, CFE
AUDITOR III

IMANI ADAMS, CFE
AUDITOR III

JACKIE COOPER, JR
AUDITOR II

TRINA ALSTON, CPM
TITLE VI COORDINATOR

JOHN KIM, CISA
INFORMATION TECHNOLOGY
AUDITOR

EBONY JOHNSON-BATTLE, CFE
INVESTIGATIVE ANALYST

OFFICE OF THE COUNTY AUDITOR

PROFESSIONAL MEMBERSHIPS

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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

INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION

COMPUTING TECHNOLOGY INDUSTRY ASSOCIATION (COMPTIA)

A LOOK TO THE FUTURE
STRATEGIC EMPHASIS FOR 2026

The Office of the County Auditor remains committed to continuous improvement, operational excellence, and proactive oversight. As we move into 2026, we will continue advancing our initiatives to strengthen accountability, enhance transparency, and support the County's evolving strategic priorities. Our expanded 2026 focus areas include:

1. Expanding the Use of Audit Surveys
We will continue implementing structured audit surveys for senior management and audited departments as part of our quality assurance and improvement process. These surveys will provide valuable insights into the effectiveness of audit planning, communication, fieldwork, and reporting. By analyzing this data, we will identify opportunities to improve service delivery, strengthen relationships with departments, and enhance overall audit impact. The survey results will also help drive continuous improvement and allow leadership to measure satisfaction, responsiveness, and clarity in the audit process.

2. Strengthening Collaboration with the Audit Committee
The Office will enhance its engagement with the Audit Committee by increasing the frequency and depth of reporting, ensuring members receive timely updates on audit progress, risk trends, corrective-action status, and emerging issues. This increased transparency and communication will allow the Committee to make more informed governance decisions and better align audit priorities with countywide strategic and operational objectives.

3. Broader Deployment of the Electronic Risk Assessment Questionnaire
To improve enterprise-wide risk visibility and responsiveness, we will expand the electronic risk assessment questionnaire to additional County departments in 2026. This tool helps identify operational challenges, internal control weaknesses, staffing or system vulnerabilities, and new exposures that may arise due to regulatory changes or environmental shifts. Broader deployment will ensure a more comprehensive assessment of Countywide risks, enabling us to refine our annual audit plan and better allocate resources. The expanded rollout will also promote stronger departmental engagement and awareness of risk management practices.

4. Providing Enhanced Monitoring and Oversight Following the Internet Outage
Following the countywide system outage, several programs and mitigation efforts were deployed to strengthen business-continuity processes and address vulnerabilities. In 2026, our Office will continue providing oversight and monitoring of these corrective actions to ensure they are fully implemented and operating as intended. This oversight will include reviewing IT controls, system redundancies, communication protocols, and incident response practices to minimize future disruptions. By validating the effectiveness of these measures, we will help reinforce resilience, reduce operational risks, and ensure that County services remain dependable and secure.

A LOOK TO THE FUTURE
STRATEGIC EMPHASIS FOR 2026

Throughout 2026, we will place a strong emphasis on:

- Enhancing risk management through more robust assessments, continuous monitoring, and increased departmental collaboration.
- Leveraging technology such as data analytics, automated workflows, and system dashboards to improve efficiency, streamline audit processes, and increase coverage.
- Aligning audit activities with organizational goals through improved planning, communication, and coordination with leadership and stakeholders.
- Addressing emerging risks, including cybersecurity threats, artificial intelligence impacts, data privacy concerns, and evolving compliance expectations.
- Reinforcing adherence to professional standards, ensuring all audit activities continue to meet the requirements of Government Auditing Standards, industry best practices, and ethical accountability.

As we look ahead to 2026, the Office of the County Auditor remains steadfast in its commitment to safeguarding public resources, strengthening internal controls, and promoting accountability across all County operations. Through enhanced collaboration, expanded risk-assessment efforts, technology-driven audit techniques, and continued oversight of critical systems and programs, we are positioning the County for stronger resilience, greater transparency, and improved service delivery. Our work reflects not only a dedication to continuous improvement, but also a responsibility to uphold the highest standards of integrity, professionalism, and public trust. We look forward to building on these initiatives in the coming year and continuing to support County leadership, departments, and residents with independent, reliable, and forward-looking audit services.

FULTON
COUNTY

OFFICE OF THE COUNTY AUDITOR

141 PRYOR STREET SW, SUITE 8052

ATLANTA, GA 30303