




INTEROFFICE MEMORANDUM

TO: Anthony Nicks, County Auditor

THROUGH: Dick Anderson, County Manager
Pamela Roshell, Chief Operating Officer 

FROM: David Manuel, Director, Arts & Culture

DATE: May 26, 2026

SUBJECT: Hammonds House Museum Audit Response

This memorandum is presented to acknowledge receipt of the audit report for the Hammonds House Museum and to respond to the seven audit findings. It is understood that the audit conducted evaluated whether the primary deliverables outlined in the contract were fulfilled, and whether assets are being tracked and properly safeguarded.

The contract is issued by the Fulton County Department of Arts and Culture Contract for Services (FCAC CFS). Management of the art collection is the responsibility of Public Arts. The collection of program planning via a work plan, and performance data via the annual review is facilitated by the CFS Division. The department utilized information gathered from the Hammonds House file, the contract, and internal processes to respond to the findings, or as an additional basis to formulate a course of action for improvement.

As a result of this audit the Department is taking this opportunity to develop a work plan to strengthen and improve the Legacy Partner contract, to review Board participation, and to review organizational and programming activities.

Audit Responses

Finding One: Insufficient Documentation of Scheduled Arts and Cultural Programming

FCAC CFS Process: The department captures the Legacy Partner's annual work plan at the beginning of the year which is outlined as a component of the contract using the Submittable grants platform. The work plan captures the following details outlining the Partner's program details for the year.

- A brief description of the proposed services detailed in the application to include the Scope of Service which summarizes the project(s) and include project dates and location(s).
- Description of the proposed programs for the calendar year to include
 - Detail activities, location, schedules, any fees that will be charged for the various project activities (example: cost of admission), etc.
 - Information about any personnel (paid or volunteer) involved in the project (i.e., artists, consultants, etc.) and their qualifications/expertise.
 - Any project partners or collaborators and their roles.

In addition, monthly attendance reports are to be submitted for each arts and culture program or event held from January 1 to December 31.

Corrective Action: The department is committed to ensuring the necessary data element is added to Submittable to gather the information requested and enforce the requirement to do so for all Legacy Partners. In addition to the annual report the department will develop a quarterly report for all legacy partners and ensure that all mandated reporting is adhered to. We will also provide a page on our website to post our Legacy Partner's events and happenings as well as a place to provide links to all of our awardees who wish to post their happenings as well.

Finding Two: Lack of Documentation for Operating Hours and On-Site Supervision

FCAC CFS Process: As stipulated in the contract Hammonds House Museum (HHM) agreed to provide arts and cultural services on a scheduled basis during regular hours for the benefit of the general public. HHM also agreed to direct day-to-day supervision of the management of the museum and will operate at least 30 hours per week, with a responsible person to be located on site during operational hours.

Corrective Action: The contract does not require the department to monitor hours of operation of Legacy Partners on an ongoing basis. The department is committed to request the hours in the work plan and that Legacy Partners keep us abreast of a need to pivot from

hours stated. Future contracts will be strengthened to include more specificity about the need to keep the department abreast of changes in hours, or in programming within five days of the expected change. As a part of our review process we may conduct periodic covert visits.

Finding Three: Failure to Provide Monthly Reporting

FCAC CFS Process: Per the contract, by the tenth (10th) day of each month the department is to collect the following via email

- A. Monthly attendance report for each arts and culture program or event held beginning January 1 through December 31
- B. Number of arts instructors, program volunteers and number of volunteer hours donated for arts and cultural programs and activities for the prior month and deliverable on a rolling basis. January through December.

Corrective Action: The department will ensure that we follow our internal calendar for required submissions and send out reminders to our legacy partners a week before the deadline. We add any necessary data elements to be able to collect the required data using the Submittable platform. Failure on the part of the Legacy Partner will result in a performance improvement plan. If action is not taken to remedy the infraction the following year's funding could be jeopardized.

Finding Four: Failure to Provide Required Contractual Documents

FCAC CFS Process: During the annual contract process CFS collects the following

- Copy of Work Plan for the upcoming year, including program service goals and objectives
- Schedule of programs and special events and the numbers of expected participants for the upcoming year
- Copy of Year End Financial Statement for prior year or year prior to that
- Copy of Certificate of Insurance for the upcoming year
- Copy certifying HHM 501(c) (3) status
- Copy of the most recent Board Meeting Minutes and a list of all active Board Members, indicating the registered agent to sign contracts at the time of application

Corrective Action: The audit findings stipulated that the work plan, Certificate of Insurance, and the most recent board minutes, active board members, and registered agent were missing. Upon our review of the HHM file all documents at the time of application are accounted for with the exception of the certificate of insurance. Instead, the insurance policy was located with declarations page denoting coverage. The list of active board members (Trustees) were an attachment in the work plan. The Chair is listed in the plan. See documents in question attached.

The department is committed to ensuring that it receives the required documents requested at the time of application. We will add any necessary data elements to Submittable to assist us in tracking compliance.

Finding Five: Insufficient Financial Records

FCAC CFS Process: The Department attempts to adhere to contract by requesting projected budgets as a required submission with the work plan annually along with the 990 for the organization's previous fiscal cycle. Financial audits are also collected for the previous completed 12-month fiscal cycle. For the final report we typically collect the final actual budget figures along with the 990 and the accountant's financial notes or profit loss statement.

Prompted by this audit, upon further review, it was realized that after the department moved the reporting system into the Submittable platform, and after re-analyzing the HHM documents, it was discovered that the budget form was not linked to their final report template.

Corrective Action: We will be issuing a request to HHM, and perhaps, in due diligence, to all Legacy Partners, that they complete the missing 2025 budget. The organization will be required to submit the actual budget numbers for 2025 by May 31st.

Finding Six: Lack of Ownership Identification for Art Inventory

FCAC Public Art Process: It is the Department's responsibility to manage and maintain Fulton County's collection of public art works and to manage public arts projects as assigned. Tasks associated with this requirement includes

- Assessing public art collections in Fulton County
- Maintaining public art collection records
- Maintaining records of County-owned artwork including appropriate signage, location, provenance and condition

- Maintaining a complete digital document and visual history of collection from fabrication to installation

While there was uncertainty as to the ownership of more recent acquisitions within the collection, it has since been determined that the art collection transferred with the Hammonds House belongs to Fulton County. Following Dr. Hammonds' death in 1985, former Fulton County Chairman Michael Lomax led efforts to acquire the home and its collection. In 1987, Fulton County acquired the property and art. The Hammonds House Museum opened in 1988.

Corrective Action: Proper labeling of the collection is being implemented and a comprehensive inventory list is currently being compiled. These tasks are already underway. In addition, the Department will confer with the County Attorney to determine if the County needs to declare ownership as Public Art Collection assets through a BOC resolution.

Finding Seven: Inadequate Art Storage

FCAC Public Art Process: It is the responsibility of the Department to manage art collections including working with partners to ensure routine conservation, maintenance and record-keeping. We are to coordinate with County personnel to inform, or remain informed of site issues and changes that may affect new and existing public art works.

As was determined in an assessment of the storage conditions in 2022, there is inadequate storage for the permanent collection. Improvements were made to the existing storage at that time, but without additional storage, pieces of the collection were placed in insecure areas and resting on the floor. To increase storage capacity would require expanding the existing storage at the Hammonds House or to remove the collection to off-site storage in a secure Fulton County building with proper environmental controls to protect this valuable and historic collection.

Corrective Action: Fulton County Arts and Culture is currently researching storage opportunities through DREAM to determine if off-site storage is available that can properly house the collection. Space at the Fulton County Government Center would provide proper environmental controls, integrated pest management, access with a loading dock and a secure facility.

Gillespie, Alana

Subject: FW: Hammonds House Audit Recommendations Review with HHM's Leadership Team

From: Susan Ross <photogriot@mac.com>
Sent: Thursday, May 21, 2026 9:12:09 AM
To: Manuel, David <David.Manuel@fultoncountyga.gov>
Cc: Fowler, Joycelyn <Joycelyn.Fowler@fultoncountyga.gov>; Livengood, Nancy <Nancy.Livengood@fultoncountyga.gov>; Herbert, Shauna <Shauna.Herbert@fultoncountyga.gov>; lamricharddunn@gmail.com <lamricharddunn@gmail.com>; Lakes, Shantras <Shantras.Lakes@fultoncountyga.gov>; Christopher Swain <kwabena64@hotmail.com>; Tre <tremayne.perry@gmail.com>
Subject: Re: Hammonds House Audit Recommendations Review with HHM's Leadership Team

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Thank you David and your team for meeting with Christopher Swain and me on the Hammonds House audit, and please thank Chief Operating Officer Dr Pamela Roswell for her participation as well. As you are aware, Chris and I are recently elected officers of the Hammonds House board, having been elected 3/21/26, and thus were not participants in or interviewed during the audit process. We are deeply committed to working with Fulton County to resolve outstanding issues from previous administrations and moving forward to restore the Hammonds House Museum to its place as an important center of African-American Arts and Culture in the Atlanta, Fulton County area.

The findings are serious and we commit to improving the documentation of Hammonds House activities and program and to timely reporting to Fulton County Arts & Culture. Moving forward, the Museum will adhere to all reporting and documentation requirements and implementing the recommendations in the report.

We look forward to working with your staff to improve our policies and procedures and systems for managing our shared collections. Their expertise will be critical as we move forward together.

Thanks again for the opportunity to rebuild and restore Hammonds House Museum as a major cultural resource for Fulton County and the country.

Susan J. Ross, Board Chair,
Hammonds House Museum
Photogriot@mac.com
404-345-3820

> On May 14, 2026, at 3:16 PM, Lakes, Shantras <Shantras.Lakes@fultoncountyga.gov> wrote:
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