

13-C-5013

First Reading

Committee \_\_\_\_\_  
Date \_\_\_\_\_  
Chair \_\_\_\_\_  
Referred To \_\_\_\_\_

FINAL COUNCIL ACTION  
 2<sup>nd</sup>  1<sup>st</sup> & 2<sup>nd</sup>  3<sup>rd</sup>

Readings

Consent  V Vote  RC Vote

A COMMUNICATION BY FRED WILLIAMS, CHAIR, AUDIT COMMITTEE SUBMITTING A CONTINUOUS AUDIT REPORT REGARDING DUPLICATE PAYMENTS DASHBOARD.

Committee *Fin. / Exec*  
Date *6-26-13*  
Chair \_\_\_\_\_  
Action Fav, Adv, Hold (see rev. side) *File*  
Members *N. Arl...*  
*X yaduan*  
*H...*

Committee \_\_\_\_\_  
Date \_\_\_\_\_  
Chair \_\_\_\_\_  
Action Fav, Adv, Hold (see rev. side) \_\_\_\_\_  
Other \_\_\_\_\_  
Members \_\_\_\_\_

CERTIFIED  
JUL 01 2013  
ATLANTA CITY COUNCIL PRESIDENT  
*[Signature]*

CERTIFIED  
JUL 01 2013  
*Ronda Daughin Johnson*  
MUNICIPAL CLERK

FILED  
JUL 01 2013  
By Council

- CONSENT REFER
- REGULAR REPORT REFER
- ADVERTISE & REFER
- 1<sup>ST</sup> ADOPT 2<sup>ND</sup> READ & REFER
- Comm* PERSONAL PAPER REFER

Date Referred: *6/17/13*  
Referred To: *Fin/Exec*  
Date Referred: \_\_\_\_\_  
Referred To: \_\_\_\_\_  
Date Referred: \_\_\_\_\_  
Referred To: \_\_\_\_\_

Refer To \_\_\_\_\_  
Committee \_\_\_\_\_  
Date \_\_\_\_\_  
Chair \_\_\_\_\_  
Action Fav, Adv, Hold (see rev. side) \_\_\_\_\_  
Other \_\_\_\_\_  
Members \_\_\_\_\_  
Refer To \_\_\_\_\_

Refer To \_\_\_\_\_  
Committee \_\_\_\_\_  
Date \_\_\_\_\_  
Chair \_\_\_\_\_  
Action Fav, Adv, Hold (see rev. side) \_\_\_\_\_  
Other \_\_\_\_\_  
Members \_\_\_\_\_  
Refer To \_\_\_\_\_

MAYOR'S ACTION

RCS# 2875  
7/01/13  
3:43 PM

Atlanta City Council

13-C-5013

AUDIT REPORT REGARDING DUPLICATE  
PAYMENTS DASHBOARD  
FILE

YEAS: 13  
NAYS: 0  
ABSTENTIONS: 0  
NOT VOTING: 1  
EXCUSED: 1  
ABSENT 1

Y Smith	Y Archibong	E Moore	Y Bond
Y Hall	Y Wan	Y Martin	B Watson
Y Young	Y Shook	Y Bottoms	Y Willis
Y Winslow	Y Adrean	Y Sheperd	NV Mitchell

13-C-5013



**13-C-5013**

## CITY OF ATLANTA

LESLIE WARD  
City Auditor  
[lward1@atlantaga.gov](mailto:lward1@atlantaga.gov)

AMANDA NOBLE  
Deputy City Auditor  
[anoble@atlantaga.gov](mailto:anoble@atlantaga.gov)

CITY AUDITOR'S OFFICE  
68 MITCHELL STREET SW, SUITE 12100  
ATLANTA, GEORGIA 30303-0312  
<http://www.atlaudit.org>  
(404) 330-6452  
FAX: (404) 658-6077

AUDIT COMMITTEE  
Fred Williams, CPA, Chair  
Donald T. Penovi, CPA, Vice Chair  
Marion Cameron, CPA  
C.O. Hollis, Jr., CPA, CIA  
**Ex-Officio:** Mayor Kasim Reed

**TO:** Mayor Reed, President Mitchell, and City Council members

**FROM:** Fred Williams, Chair  
Audit Committee

**DATE:** June 11, 2013

**SUBJECT:** **Continuous Audit Report: Duplicate Payments Dashboard**

The report listed above, a one-page summary, is attached for your review. It should appear on the Council agenda for June 17, 2013 and be referred to committee for the week of June 24, 2013. Feel free to contact Leslie Ward, City Auditor, if you have questions or want to discuss the report.

**Cc:**

Duriya Farooqui, Chief Operating Officer, Mayor's Office  
Hans Utz, Deputy Chief Operating Officer, Mayor's Office  
Candace Byrd, Chief of Staff, Mayor's Office  
Katrina Taylor, Deputy Chief of Staff, Mayor's Office  
Sonji Jacobs, Director of Communications, Mayor's Office  
David Bennett, Senior Policy Advisor, Mayor's Office  
Cathy Hampton, City Attorney  
Peter Andrews, Deputy City Attorney  
J. Anthony Beard, Chief Financial Officer  
Gwendolyn Smith, Deputy Chief Financial Officer  
John Gaffney, Controller  
Nina Hickson, Ethics Officer  
Rhonda Dauphin Johnson, Municipal Clerk  
Tangela Williams, Director, Council Staff  
Dexter Chambers, Director, City Council Office of Communications  
Reggie Grant, Finance Executive Committee Analyst  
Audit Committee

## Duplicate Payments Dashboard

June 10, 2013

### Duplicate Payments more than doubled during a similar 15-month period

The city continues to process duplicate payments to vendors. In the April 2012 Continuous Audit Program - Duplicate Payments audit we identified 46 duplicate payments totaling \$21,996 for the 15-month period July 1, 2010, through October 14, 2011.

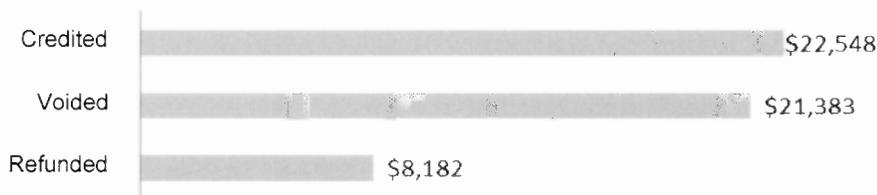
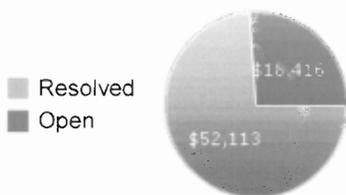


**Total Duplicates**  
**\$70,529**

**Amount Resolved**  
**\$52,113**

Our review of duplicate payments for the period October 15, 2011, through February 4, 2013, showed the city paid an additional \$48,533 to vendors with 18 duplicate payments.

To date the Department of Finance resolved \$52,113 (74%) of the duplicate payments we identified by voiding un-cashed checks and seeking refunds or credits from vendors. Department staff told us they are working to recover the remaining \$18,416.



### Track duplicate payments online via our dashboard

Visit: [www.atlaudit.org/dashboard/duplicates](http://www.atlaudit.org/dashboard/duplicates)

We created this dashboard to track the duplicate payments we identified and plan to update it on a quarterly basis. The analysis is one of several periodic tests of controls we are conducting as part our continuous audit project.

The Audit Committee has reviewed this report and is releasing it in accordance with Article 2, Chapter 6 of the City Charter. Feel free to contact City Auditor Leslie Ward if you have questions or want to discuss the report.



#### AUDIT COMMITTEE

Fred Williams, CPA, Chair  
Donald T. Penovi, CPA, Vice Chair  
Marion Cameron, CPA  
C.O. Hollis, Jr., CPA, CIA  
**Ex-Officio:** Mayor Kasim Reed

CITY COUNCIL  
ATLANTA, GEORGIA

**CONTINUOUS AUDIT REPORT ON DUPLICATE PAYMENTS**

**Review List:**

Office of the Municipal Clerk  
Atlanta City Council

Pending  
Pending

Certified by Presiding Officer	Certified by Clerk

**CONTINUOUS AUDIT REPORT ON DUPLICATE PAYMENTS**