



13-C-5013

CITY OF ATLANTA

LESLIE WARD
City Auditor
lward1@atlantaga.gov

AMANDA NOBLE
Deputy City Auditor
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 *Fred Williams*
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:

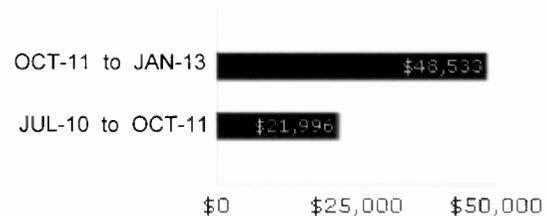
Duriya Farooqui, Chief Operating Officer, Mayor's Office
Hans Utz, Deputy Chief Operating Officer, Mayor's Office
Candace Byrd, Chief of Staff, Mayor's Office
Katrina Taylor, Deputy Chief of Staff, Mayor's Office
Sonji Jacobs, Director of Communications, Mayor's Office
David Bennett, Senior Policy Advisor, 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.

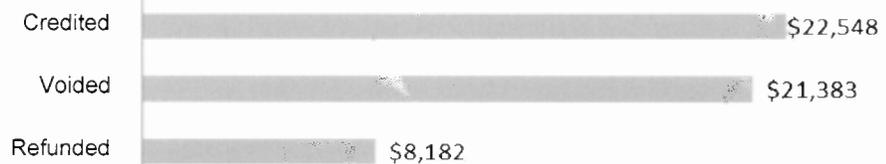
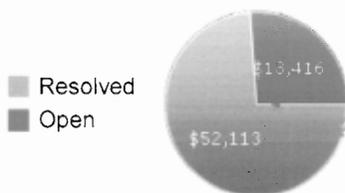


Total Duplicates
\$70,529

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

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