Performance Audit: Moving Atlanta Forward 2025 Annual Review

Presentation to Transportation Committee
October 29, 2025

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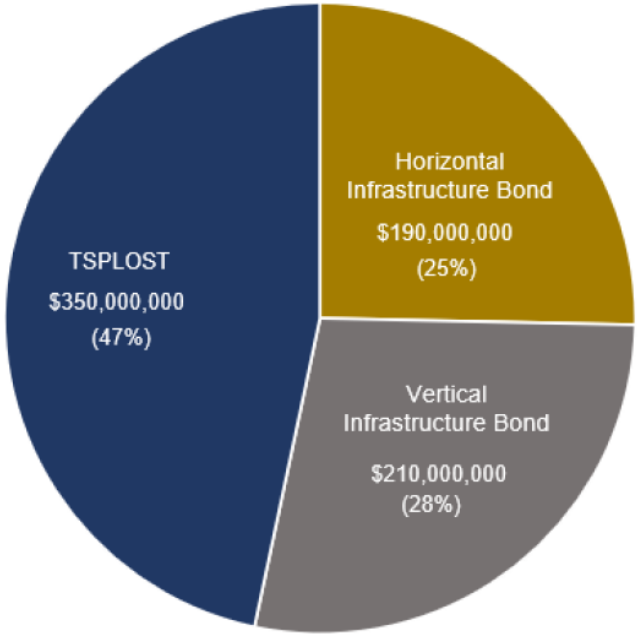
CITY AUDITOR'S OFFICE

AUDIT OBJECTIVES

- Are controls in place to ensure that Moving Atlanta Forward projects adhere to established budget, scope, and schedule requirements?
- What is the status of previous recommendations?

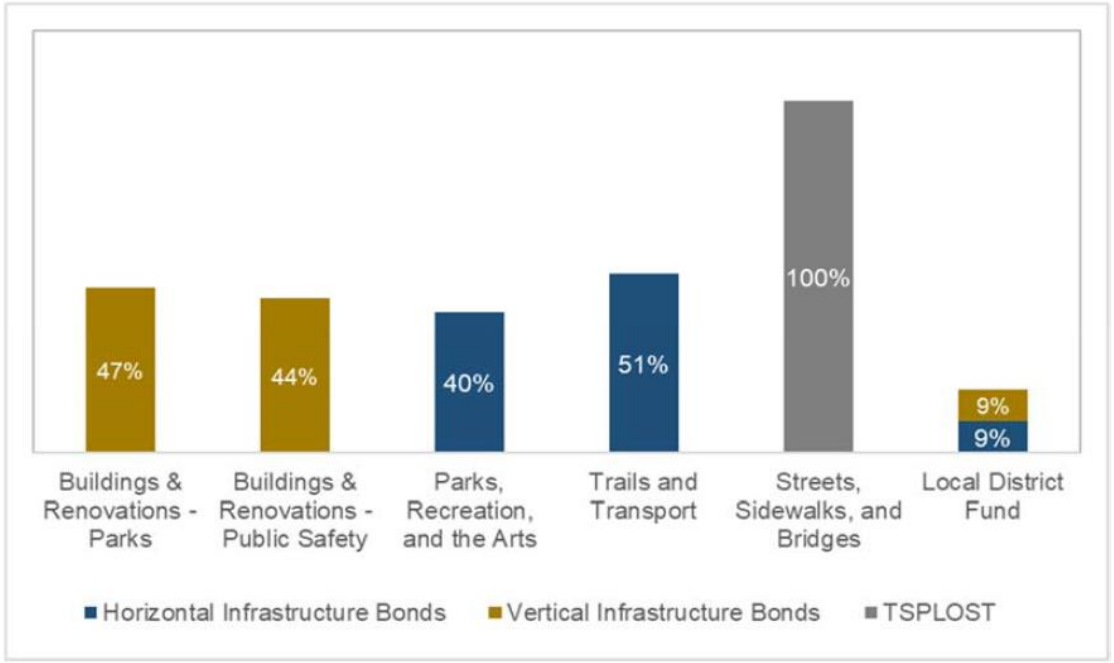
BACKGROUND

Exhibit 1: Moving Atlanta Forward Is Funded by Two Bonds and TSPLOST



Source: Ordinance No. 22-O-1369; Resolution No. 21-R-3928; City of Atlanta website: Moving Atlanta Forward: 2022 Infrastructure Package (atlantaga.gov)

Exhibit 2: Funds Will Be Primarily Used for Horizontal and Vertical Infrastructure

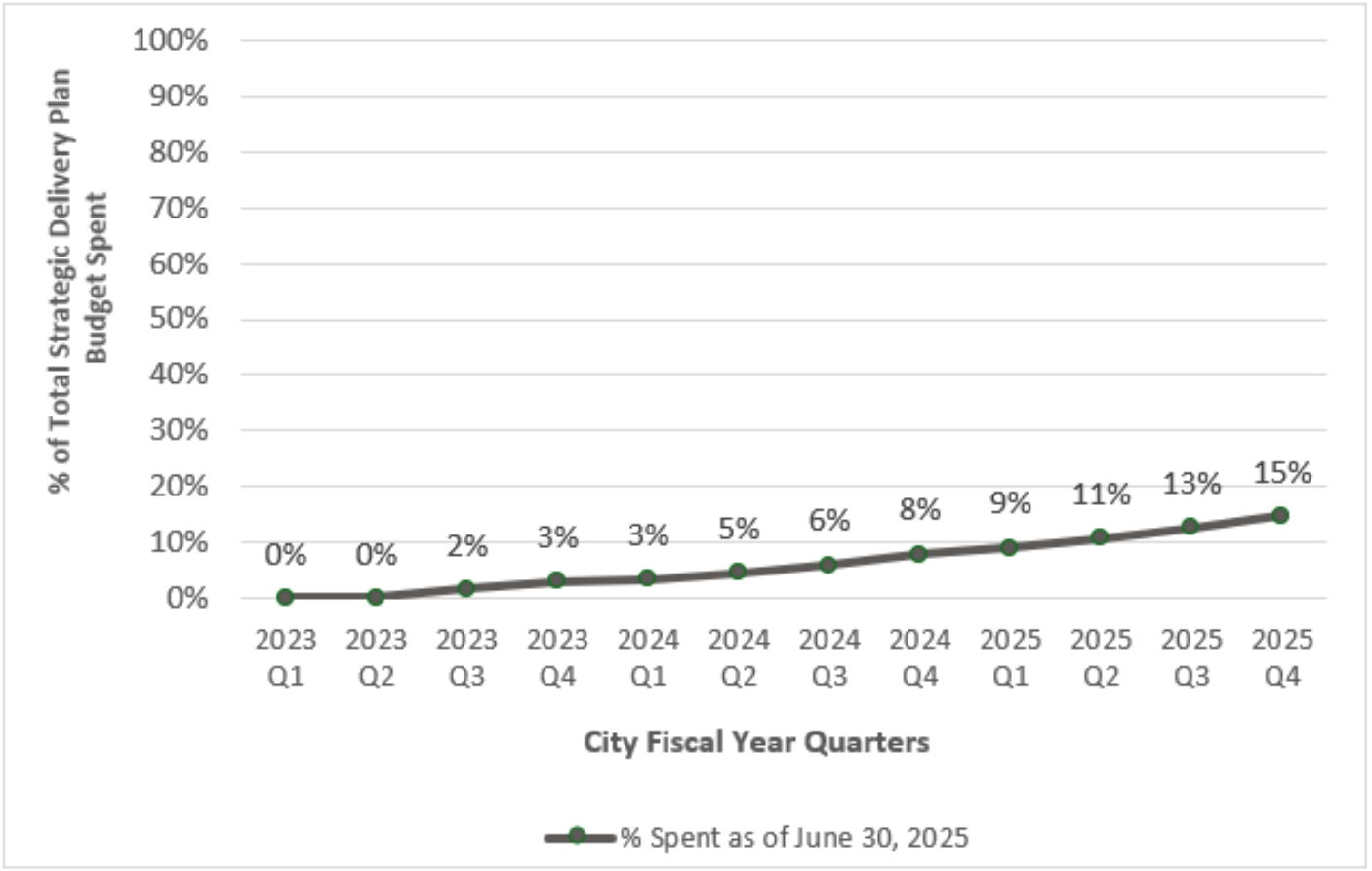


Source: Ordinance No. 22-O-1369; Resolution No. 21-R-3928; City of Atlanta website: Moving Atlanta Forward: 2022 Infrastructure Package (atlantaga.gov)

PACE OF SPENDING INCREASED SINCE FY24; 15% OF BUDGET USED THROUGH FY25

- Program spending on Moving Atlanta Forward increased to nearly $97 million as of the end of fiscal year 2025
- The most notable growth occurred in fiscal year 2025, with quarterly expenditures surpassing $7.5 million each period.

Exhibit 7: 85% of the Moving Atlanta Forward Budget Remains as of the End of Fiscal Year 2025



Source: Developed by auditors using the ATLCloud general ledger report, July 1, 2022, through June 30, 2025.

ONE-THIRD OF PROJECTS ARE IN THE PLANNING AND SCOPING PHASE, BUT NOT ALL PROJECTS NEED TO GO THROUGH EVERY PHASE

Exhibit 9: Projects Are Batched to Start in Different Years

Batch/Year Scheduled to Start	Department							
	DOT	DEAM	DPR		DOT	DEAM	DPR	
	Number of Projects Scheduled to Start			Total Scheduled	Number of Projects Started			Total Started
Batch 1 (2023)	52	6	31	89	52	6	31	89
Batch 2 (2024)	20	5	22	47	20	5	15	40
Batch 3 (2025)	26	0	18	44	25	0	12	37
Batch 4 (2026)	21	0	0	21	1	0	0	1
Batch 5 (2027)	1	0	0	1	1	0	0	1
Totals	**120**	**11**	**71**	**202**	**99**	**11**	**58**	**168**

Note: The Strategic Delivery Plan also contains three additional "projects," but these are funding buckets, not projects, to be used to cover program overhead, state costs, and inflation; therefore, these projects, as well as the council discretionary funds, are excluded from our analysis.

Source: Developed by auditors using the Strategic Delivery Plan and Moving Atlanta Forward dashboard data, as of May 2025; Moving Atlanta Forward Infrastructure Program 2024 Annual Review, p. 14

DEPARTMENTS SIGNIFICANTLY INCREASED SPENDING ON PROJECTS SINCE 2024

Exhibit 11: Parks and Recreation Spent the Most Funds to Date

Funding Source	ATLDOT	DEAM	DPR	Funding Total
TSPLOST	$17,320,099	$0	$0	**$17,320,099**
Horizontal Bond	$13,099,001	$0	$38,129,766	**$51,228,767**
Vertical Bond	$0	$16,792,910	$7,501,185	**$24,294,095**
Totals	**$30,419,101**	**$16,792,910**	**$45,630,951**	**$92,842,962**

Note: Excludes council discretionary fund spending. This analysis also uses a different data source (Oracle PnG) than the quarterly spend analysis in Exhibits 9 and 10 (city's general ledger), which is why the total spent varies.

Source: Auditor analysis of ATLCloud financial data as of August 15, 2025.

PACE OF SPENDING IS DIFFERENT AMONG DISTRICTS BUT PROJECTS HAVE STARTED IN ALL DISTRICTS

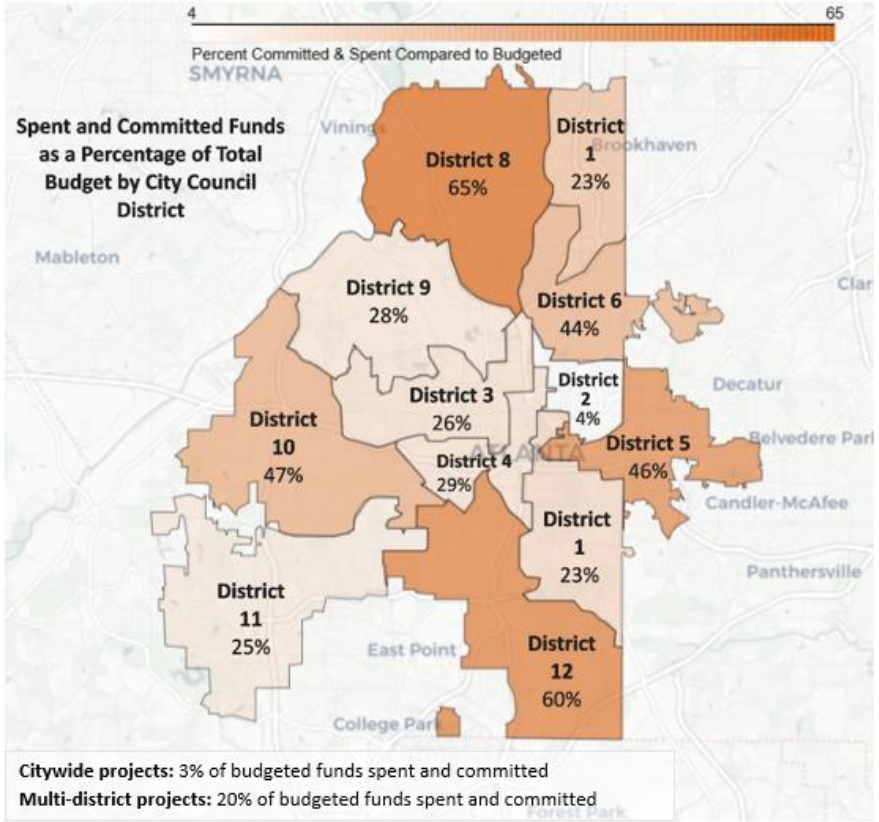
Exhibit 12: Projects in the Different City Council Districts Are Progressing at Varying Rates as of August 2025

Council District	Current Budget (Oracle)	SDP Budget	Paid	Encumbered	Total Spending	Total Spending as Percent of Budget	Percent of Batch 1-3 Projects Started
1	$7,561,226	$14,765,158	$2,855,033	$594,482	$3,449,515	23%	85%
2	$7,068,250	$14,704,383	$342,011	$178,529	$520,540	4%	67%
3	$16,453,978	$24,925,075	$5,550,288	$813,411	$6,363,699	26%	90%
4	$11,856,318	$25,439,905	$6,607,552	$893,724	$7,501,275	29%	89%
5	$26,154,003	$22,489,200	$8,692,296	$1,620,482	$10,312,778	46%	88%
6	$27,510,971	$29,688,418	$12,150,166	$996,676	$13,146,842	44%	100%
7	$16,946,160	$19,841,410	$2,865,850	$4,606,709	$7,472,559	38%	93%
8	$31,184,925	$35,842,311	$14,511,499	$8,607,545	$23,119,045	65%	91%
9	$19,258,914	$51,129,884	$10,602,769	$3,877,735	$14,480,504	28%	90%
10	$23,827,431	$28,027,274	$1,215,393	$11,860,970	$13,076,363	47%	100%
11	$31,139,499	$52,463,656	$2,099,109	$11,270,957	$13,370,066	25%	92%
12	$28,413,145	$33,230,165	$5,665,644	$14,256,783	$19,922,427	60%	93%
Citywide	$98,641,336	$176,950,553	$3,475,683	$1,754,148	$5,229,831	3%	100%
Multi-District	$162,166,039	$130,502,608	$16,209,668	$10,092,753	$26,302,421	20%	96%
Total	$508,182,194	$660,000,000	$92,842,961	$71,424,904	$164,267,865	25%	92%

Note: Expenses include amounts paid and encumbered; excludes council discretionary fund spending

Source: Auditor analysis of ATLCloud financial data (PnG) as of August 15, 2025, and the Strategic Delivery Plan budgets

Exhibit 13: City Council District 2 and Citywide Projects Have Spent and Encumbered the Least Percentage of Budgeted Funds



Note: Excludes City Council discretionary fund spending

Source: Auditor analysis of ATLCloud financial data (PnG) as of August 15, 2025 and the Strategic Delivery Plan budgets

STRATEGIC DELIVERY PLAN CONTROLS NOT CONSISTENTLY IMPLEMENTED

Project management documentation improved but still incomplete

- Project managers improved compliance with the required documentation intended to manage project budgets and schedules. Some control gaps persist in standardization and completeness of project management plans, construction daily reports, and pay applications.

Dashboard progress made, but gaps remain

- Since 2024, the program has made its project tracking dashboard and project level spending public, and we found that it is largely consistent with expenses recorded in Oracle.
- Verifying data could improve accuracy and transparency in the dashboard.

STATUS OF PREVIOUS AUDIT RECOMMENDATIONS

- 4 of 10 previous recommendations are fully implemented
- The departments report progress toward implementing remaining 6 recommendations; degree of progress varied
- Appendix C of our report provides a list of the recommendations and a detailed explanation of the status of each based on implementation as of August 2025

RECOMMENDATIONS

To improve adherence to program schedule, budget, and scope, we recommend the chief operating officer:

1. ensure that departments complete project management plans, pay applications, and daily construction reports as required by the Strategic Delivery Plan using the plan's templates, and provide ongoing training to departmental staff on those procedures
2. ensure all projects identified as at risk are labeled on the publicly available project tracking dashboard
3. ensure that the Department of Transportation finalizes data verification procedures to ensure dashboard accuracy and uniformity

QUESTIONS?

Full Report: https://www.atlaudit.org/uploads/3/9/5/8/39584481/25.05_maf_3rd_review_2025_final_report_10-2-25.pdf