



CITY OF ATLANTA

FELICIA A. MOORE
President

ATLANTA CITY COUNCIL
55 Trinity Ave., SW
Suite 2900
Atlanta, Georgia 30303
(404) 330-6052

August 19, 2019

Ms. Amanda Noble
City Auditor
City of Atlanta – City Auditor's Office
68 Mitchell Street SW, Suite 12100
Atlanta, Georgia 30303

Dear Ms. Noble,

Recent media announcements involving former City of Atlanta CFO James "Jim" Beard are very concerning to both the public as well as the legislative body. Considering these revelations, it is my recommendation that the City Auditor's Office strongly consider a forensic audit of actions executed by Mr. Beard over the course of his tenure, focusing specifically on fiscal and performance activities wherein internal controls were overridden.

The germane objectives of the audit would be: to delineate the specific overriding actions performed, to identify weaknesses in the existing internal controls which allowed these activities to occur, and to create actionable recommendations for ameliorating procedural weaknesses as identified.

Understandably, accommodation of this audit, in addition to the existing workload of your office, may require additional resources. Due to the critical nature of this request, I am open to the acquisition of an independent auditing firm to conduct this audit. Furthermore, I am willing to advocate with the Council for allocation of the additional funding needed via legislative action.

Thank you for your consideration of this matter. Please contact me directly should clarification be needed regarding any aspect of this recommendation.

Sincerely,

Felicia A. Moore