



CITY OF ATLANTA ETHICS OFFICE

2023 Financial Disclosure Statement Audit Report

Each year pursuant to Section 2-814 of the Atlanta Code of Ethics, elected officials, certain employees, and city board members are required to disclose assets and income sources to the Ethics Office on the City Financial Disclosure Statement. The Ethics Office audits a percentage of the statements received and information submitted for completeness and accuracy, and monitors for potential non-disclosed conflicts of interest. The process and results are outlined in this report. For a blank copy of the 2023 City Financial Disclosure Statement, please [see Appendix A](#).

Section 2-814 of the Atlanta City Code

Section 2-814 is a critical component of the Ethics Code. This section pertains to the requirements of the city financial disclosure statement, and specifies the officials, employees and board members required to file the statement. For Section 2-814, please [see Appendix B](#).

Items required to be disclosed on the financial disclosure statement include:

1. Positions of employment outside of city income. This includes personal business entities.
2. Sources of income above \$5,000.
3. Family members' employment with the city.
4. Family members' contractual agreements with the city.
5. Ownership of real estate in the state of Georgia.
6. For certain filers only, ownership of stocks, bonds, and other debt obligations in excess of \$10,000.

History of Financial Disclosure Statement Audits

Early years of the program and selected groups for audits

The Ethics Office's auditing process began in 2017 with an inaugural audit and continues to develop and expand each year. Audits for the 2018, 2019, 2020, 2021, 2022 and 2023 years have included two tiers. The first tier for each audit consists of city elected officials and high-level employees, specifically department heads and their deputies. The second tier consists of filers flagged in prior years' audits, and a selected group of employees uniquely identified each year as follows:

- 2018 - Inspectors from all departments.
- 2019 - Employees in the Departments of Procurement and Contract Compliance.
- 2020 - Employees in the Department of Finance.
- 2021 - Employees in the Departments of City Planning and Aviation.
- 2022 - Employees in the Departments of Enterprise Assets Management, Fire, and Transportation.
- 2023 - Employees in the Departments of AIM, Parks and Recreation, and the Office of the City Auditor.

Results of the 2022 Financial Disclosure Statement Audit

The 2022 financial disclosure season included 3,426 required filers. As in prior years, the audit sought to review whether the selected population of required filers disclosed outside sources of income, outside business entities, family members employed by the city, and real estate ownership in compliance with Section 2-814. The two tiers of the population, as described above, with tier one consisting of elected officials and high-level employees, and the second tier consisting of employees in the departments of Enterprise Assets Management, Fire, and Transportation, and employees who had been flagged in previous audits, totaled 540 individuals whose financial disclosure statements were audited. Of those audited, after preliminary results were presented to the Ethics Officer for review, 30 filers were sent letters or received phone calls from our office for clarification, and three filers were forwarded to the Ethics Investigative Team for further review and investigation if necessary.

Overview of the 2023 Audit

The 2023 financial disclosure season was comprised of 3,671 required filers. As in prior years, the audit was split into two tiers with the first tier consisting of elected officials and high-level employees. Results from the first tier are outlined below in *Exhibit 1*. The second tier for the 2023 audit consists of employees in the Departments of AIM, Parks and Recreation, and the Office of the City Auditor, and employees who had been flagged in previous audits. Results from the second tier are outlined in *Exhibit 2*. A total of 438 filers were audited for both Tier 1 and Tier 2.

2023 Audit Process

The process of auditing financial disclosure statements is generally as follows:

1	Reviewed 2023 financial disclosure statement for completeness.	Noted potential omissions or potential errors.
2	Compared 2023 statements with 2021 and 2022 statements for consistency if appropriate.	Noted inconsistencies for further review.
3	If available, performed a “look-ahead” review of 2024 financial disclosure statements.	For persons with noted omissions or inconsistencies in steps 1 and 2 above, reviewed 2024 financial disclosure statements if available and noted discrepancies.
4	Public records search	Performed a public records search using TLO (TransUnion subscription service) to compare a person’s known business entities with entities disclosed on financial disclosure statement.
5	Public records search	Performed records search using Georgia Secretary of State website to note business activity based on entities revealed in TLO.
6	Public records search	Performed various records searches as necessary in county tax assessors’ websites, governmentcontracts.us, and Small Business Administration website, among others, as necessary.
7	Social media search	Performed basic searches using Linked In, Facebook and Google, as necessary.
8	Internal City of Atlanta records searches	Performed searches using City of Atlanta Final Action Legislation page and Oracle for vendor/supplier activity, as necessary.

2023 Audit Findings

The following two exhibits provide a summary of our findings, if any, from the process listed above. The resolution for each finding may fall under one of the following categories:

- A. Sent letter to filer requesting clarification
- B. Filer acknowledged error and filed an amended statement where relevant
- C. Referred to Ethics Investigative Team for further review
- D. Former employee; did not pursue

Exhibit 1 First Tier 2023 Audit – Findings and Actions Taken

First Tier consists of elected officials and high-level employees.

AUDIT #	DEPT	POSITION	FINDING	ACTION TAKEN	RESOLUTION
1004	City Council	Council Member	Did not disclose entities	Letter requesting clarification	A
1011	Executive Offices	Employee	Potential Conflict of Interest	Referred to Ethics Investigative Team for further review	C
1014	Executive Offices	Employee	Potential Conflict of Interest	Former Employee; did not pursue	D
1022	Law	Employee	Did not disclose entity	Letter requesting clarification	A
1065	City Council	Council Member	Did not disclose entities	Letter requesting clarification	B
1069	Police	Employee	Did not disclose entity	Referred to Ethics Investigative Team for further review	C
1119	Watershed Management	Employee	Did not disclose entity	Letter requesting clarification	B
1158	Aviation	Employee	Potential Conflict of Interest	Referred to Ethics Investigative Team for further review	C
1177	Aviation	Employee	Potential Conflict of Interest	Referred to Ethics Investigative Team for further review	C
1189	Fire	Employee	Did not disclose entity	Letter requesting clarification	B
1205	Watershed Management	Employee	Did not disclose entity	Letter requesting clarification	B
1210	Worksource Atlanta	Employee	Did not disclose entity	Letter requesting clarification	A
1216	Municipal Court	Employee	Did not disclose entity	Letter requesting clarification	A

Exhibit 2 Second Tier 2023 Audit – Findings and Actions Taken

Second Tier consists of employees in the Department of AIM, Parks and Recreation, Office of the City Auditor, and employees flagged in prior audits.

AUDIT #	DEPT	POSITION	FINDING	ACTION TAKEN	RESOLUTION
2005	Parks & Recreation	Employee	Did not disclose entity	Letter requesting clarification	A
2010	Atlanta Information Management	Employee	Did not disclose entity	Letter requesting clarification	A
2022	Atlanta Information Management	Employee	Did not disclose entity	Letter requesting clarification	A
2026	Atlanta Information Management	Employee	Did not disclose entity	Letter requesting clarification	A
2048	Parks & Recreation	Employee	Did not disclose entity	Letter requesting clarification	A
2076	Parks & Recreation	Employee	Did not disclose entity	Letter requesting clarification	A
2115	Atlanta Information Management	Employee	Did not disclose entity	Letter requesting clarification	A
2162	Atlanta Information Management	Employee	Did not disclose entity	Letter requesting clarification	B
2179	Parks & Recreation	Employee	Did not disclose entity	Letter requesting clarification	A
2195	Parks & Recreation	Employee	Did not disclose entity	Letter requesting clarification	A

After presenting preliminary results of the audit to the Ethics Officer for further review,

- 18 filers were sent a letter from the Ethics Analyst requesting clarification and amended statements if appropriate,
- Five filers responded to the query and filed amendments to statements if relevant,
- Four filers were referred to the Ethics Investigative Team for further review and investigation if necessary, and
- One filer had become a former employee, and no further action was taken.

2024 Audit Preparation

As this report concludes, the Ethics Office is initiating the audit of the 2024 city financial disclosure statements with a focus on the following three tiers:

1. Elected Officials and Executive-level employees
2. Employees in the Atlanta Police Department and Department of Watershed Management
3. Members of the following Boards:
 - License Review Board
 - Zoning Review Board
 - Atlanta Public Safety Training
 - Taxicabs and Vehicles for Hire
 - Entertainment & Culture

Automation of Audit Program

The audit program provides transparency both by producing annual audit reports and by notifying individuals of discrepancies found during our reviews. As the program evolves and matures, we anticipate the requirements of the financial disclosure statement will become more familiar to employees and board members with each year.

The Ethics Office is developing an automated audit program for the 2025 financial disclosure statements and beyond. The automation will allow for a more robust review of statements and will provide a comparison between current responses and those submitted in prior years' statements. Any discrepancies between years will alert our office to potential changes in filers' personal and financial interests which may trigger a review for potential conflicts of interest.

We expect that the automation will enhance the current audit program by increasing the numbers of statements that can be reviewed and audited every year, which further supports increased transparency and accountability to the public.

Appendix A

2023 Financial Disclosure Statement

Are you currently serving in this position? Yes No (if no, answer the next question)

When was your last month of service? _____
Month Year

SECTION ONE: SOURCES OF INCOME

City Employment Income. Since January 1, 2022, have you been employed by or received income from the City of Atlanta or a city-related agency? *Select yes if you are now on the city's payroll or were in 2022. Select no if your only compensation from the City is related to your service as a city board member.*

Yes No

Other Employment. Since January 1, 2022, were you employed by any business, organization, or governmental agency? (self-employment, corporation, partnership, limited liability corporation, government, nonprofit organization or other business entity).

Yes No

If you answered yes, list the name(s) of your employer(s). You are not required to list any individual client or customer. Do not abbreviate or use initials. Example: John Smith Consultants, not JSC.

(1) _____

(2) _____

Choose the category listed below that best describes the type of business or services offered by each entity. *If you list more than one entry, state the entity name or number next to its category.*

- | | |
|--|--|
| <input type="checkbox"/> Arts and entertainment | <input type="checkbox"/> Manufacturing |
| <input type="checkbox"/> Construction | <input type="checkbox"/> Professional services |
| <input type="checkbox"/> Educational services | <input type="checkbox"/> Other services |
| <input type="checkbox"/> Finance | <input type="checkbox"/> Real estate |
| <input type="checkbox"/> Food and accommodation services | <input type="checkbox"/> Retail trade |
| <input type="checkbox"/> Government | <input type="checkbox"/> Transportation |
| <input type="checkbox"/> Health care | <input type="checkbox"/> Wholesale trade |
| <input type="checkbox"/> Insurance | |
| <input type="checkbox"/> Other category (describe) _____ | |

If you checked professional or other services, specify the type of services offered.

- Legal
- Accounting
- Consulting
- Public relations
- Other service (describe) _____

Sources of Income more than \$5,000.

Since January 1, 2022, have you received more than \$5,000 in annual income from any corporation, partnership, proprietorship, non-profit organization, or other business entity, including limited partnerships or limited liability corporations? *Select no if the income is investment income from shares or holdings in securities, common stocks, bonds, or mutual funds.*

Yes No

If you answered yes, list the source(s) of income. *You are not required to list any individual client or customer. Do not abbreviate or use initials.*

(1) _____

(2) _____

Choose the category that best describes the type of business or services offered by each entity you listed above. *If you list more than one entry, state the entity name or number next to its category.*

- | | |
|--|--|
| <input type="checkbox"/> Arts and entertainment | <input type="checkbox"/> Manufacturing |
| <input type="checkbox"/> Construction | <input type="checkbox"/> Professional services |
| <input type="checkbox"/> Educational services | <input type="checkbox"/> Other services |
| <input type="checkbox"/> Finance | <input type="checkbox"/> Real estate |
| <input type="checkbox"/> Food and accommodation services | <input type="checkbox"/> Retail trade |
| <input type="checkbox"/> Government | <input type="checkbox"/> Transportation |
| <input type="checkbox"/> Health care | <input type="checkbox"/> Wholesale trade |
| <input type="checkbox"/> Insurance | |
| <input type="checkbox"/> Other category (describe) _____ | |

SECTION TWO: BUSINESS WITH THE CITY

Doing Business with the City. Has any person, employer, or entity that you listed as a source of income engaged in business with the City of Atlanta since January 1, 2022? *Select no if your employer is a large organization and you, in good faith, do not know whether it does business with the City.*

Yes No

Name	Business Address	Type of business or contract with the City	To which City Department or Agency were the services or products provided?

How was the business awarded?

- Competitive sealed bid
- Request for proposal
- Contract for goods and services
- Memorandum of understanding
- Grant
- Other contractual agreement

Other (describe) _____

Were you personally involved in any way in acquiring or doing work in connection with the business or contract for the City?

Yes No

If yes, explain fully _____

Representing Private Interests before City Agencies. Since January 1, 2022, have you been paid or compensated to appear on behalf of any person, client or private interest before any city agency or board? *Select no if you appeared on your own behalf in your personal capacity as a city resident or appeared without receiving any compensation.*

Yes No

Name	Type of business with the city	Which City Department or Agency did you appear before?

Representing Private Interests before Courts. Since January 1, 2022, have you been paid or compensated to appear in court on behalf of any person or private interest in any action, proceeding, or litigation against the City of Atlanta or a city agency or in which the City is the complainant?

Yes No

Which court did you appear?

Municipal Court of Atlanta

Superior or State Court

State Appellate Court

Federal Court

Other (describe) _____

What capacity did you appear?

Attorney

Expert witness

Other (describe) _____

SECTION THREE: FAMILY MEMBERS' TRANSACTIONS WITH THE CITY

Family Employment with the City. Since January 1, 2022, has the City of Atlanta employed any of the following immediate family members: your spouse, registered domestic partner, father, mother, brother, sister, an adopted or natural child, or the spouse of a parent, sibling, or child? (please include family members hired as interns and extra help).

Yes No

Name	Relationship	City Department or Agency where relative works

Do you directly supervise or are you directly supervised by the immediate family member?

Yes No

Family Transaction with the City. Since January 1, 2022, has your spouse, registered domestic partner, father, mother, brother, sister, adopted or natural child, or the spouse of a parent, sibling, or child received any benefit from any transaction with the City directly or through a business in which they have a majority or controlling interest? *Select yes if you know, or with reasonable investigation should know, about the contract or other transaction with the City. Do not include any city employment listed in the last question.*

Yes No

What is the family member's or business's name? _____

What is your relationship?

- Spouse or registered domestic partner
- Father or mother
- Brother or sister
- Son or daughter
- A spouse of a parent, sibling, or child

What is the Type of the transaction with the City?

- Contract
- Zoning matter
- Liquor license
- Grant or receipt of aid
- Other (describe) _____

Which city department or agency is the transaction with? _____

SECTION FOUR: REAL PROPERTY

Direct Ownership in Real Property. Do you have a mortgage or deed on any property in the State of Georgia? (Please include your principal place of residence as property that you own) *Select yes when you have a mortgage or deed to secure debt on your home.*

Yes No

City	Zip	Inside City of Atlanta
		<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No

SECTION FIVE: ADDITIONAL QUESTIONS FOR CERTAIN DESIGNATED FILERS

Stocks, Bonds, Blind Trusts, and Debt Holdings. *To be completed by city elected officials, chief or deputy chief operating officers; chief or deputy chiefs of staff; commissioners, department heads, or their equivalents; deputy commissioners, deputy department heads, or their equivalents; and employees in the Mayor’s office who report directly to the Mayor.*

During 2022, did you hold more than \$10,000 in any stock, bond, blind trust, debenture, or other form of debt obligation of any corporation or business entity? *Select no if your holdings are in mutual funds, personal checking accounts, time deposit accounts, other savings or retirement accounts held by a financial institution or the U.S. government, or any city deferred compensation or pension program.*

Yes No

What is the name of the stock, bond, blind trust, debenture, or other debt obligation?

Relatives Employed by the City. *To be completed by the City Council President and members of the City Council.*

Since January 1, 2022, has the City employed any of the following relatives or other related persons: your husband or wife; registered domestic partner; father, mother, or their spouses; brother, sister, or their spouses; son, daughter, or their spouses; grandfather, grandmother, or grandchild; or any relative living in your household; any person whom you intend to marry or with whom you intend to form a household; or any other natural person having the same legal residence as you?

Yes No

Name	Relationship	City Department or Agency where relative works

Identity of Individual Clients. *To be completed by the City Council President and members of the City Council.*

For each business that was a source of income in excess of \$5,000 in 2022, does it have a client, customer, or patron that does or seeks business with the City, does or seeks official action from the City, is a registered lobbyist, or is a “prohibited source” for another reason? *Select yes if you (a) know that the client is a prohibited source and (b) know that the prohibited source is a client of your business.*

Yes No

Name of Client, Customer or Patron	Address of Client, Customer or Patron

SECTION SIX: ACKNOWLEDGEMENT AND SIGNATURE. *You must sign your statement to complete it.*

I understand and acknowledge that I will be required to file a financial disclosure statement for one year following my last date of service with the City.

By submitting this form, ***I acknowledge and declare under penalty of perjury*** that I have reviewed this City Financial Disclosure Statement and to the best of my knowledge it is a true, accurate, and complete statement of my current financial and personal interests. I understand that intentionally filing a statement that contains false or misleading information can result in sanctions or other penalties.

Signature

Date

Potential Civil Penalties for Violating Financial Disclosure Requirements

- Automatic fines for filing after **April 17, 2023** (end of late-filing grace period)
- Listing in the Roll of Delinquent Filers posted on the Ethics Division website
- Public or Private Reprimand
- Recommendation to department head of disciplinary action up to a day’s suspension without pay
- Recommendation to appointing authority of removal from office of any non-filing official
- Recommendation that former employees are ineligible for rehiring and former board members and NPU officers are ineligible for appointment for one year

Appendix B

Section 2-814 City of Atlanta Code of Ordinances

Sec. 2-814. - Disclosure of income and financial interests.

- (a) The officials and employees listed in subsection (b) of this section shall annually file statements with the ethics division disclosing the following:
- (1) All positions of employment held by the official or employee in any business (as defined in section 2-801 (b)) for all or any portion of the year, including a description of the type of business and the existence and nature of any business done by the employer entity with the city. Lawyers, accountants, consultants, public relations representatives, and other persons rendering services for financial consideration shall disclose the organization, if any, with which they are connected, the type of services offered by the organization, and any particular segment of such services in which the member specializes;
 - (2) Each and every source of income from any business received by such official or employee in excess of \$5,000.00 derived from any single source in the preceding calendar year. Nothing in this section shall be construed to require reporting of the identity of individual clients, customers or patrons; however, the president of council and members of council shall include the information required to be reported under paragraph (d) of this section;
 - (3) Any benefit, whatever its nature, of such official's or employee's immediate family derived from transactions with the city or an agency, by employment, contract, or otherwise, either directly or through a business in which such immediate family member has a majority or controlling interest;
 - (4) All direct ownership interests in real property held by the official or employee; and
 - (5) All persons listed in subparagraphs (b)(1) through (8) of this section shall also disclose the identity of all stocks, blind trusts, bonds, debentures, and other forms of debt obligations of any corporation or any business or entity collectively in excess of \$10,000.00 held by the official or employee at any time during the year except for mutual funds, personal checking accounts, time deposit accounts, other savings or retirement fund accounts held by any financial institution of the United States government, or any city approved or maintained deferred compensation or pension program.
- (b) The following officials and employees shall be required to file annual statements disclosing information set forth in subsection (a) of this ordinance:
- (1) Mayor;
 - (2) President of council;
 - (3) Members of council;
 - (4) Municipal court judges;
 - (5) Chief operating officer and deputy chief operating officers;
 - (6) Chief of staff and deputy chiefs of staff;

- (7) All employees of the office of the mayor who report directly to the mayor;
- (8) Commissioners, deputy commissioners, department heads and their equivalents;
- (9) Bureau directors, assistant bureau directors, managers and their equivalents;
- (10) Division heads and their equivalents;
- (11) Executive directors of city boards, commissions, authorities or other similar bodies;
- (12) Zoning administrator and any assistant zoning administrators;
- (13) Inspectors of all departments and bureaus;
- (14) City attorney, deputy, chief counsel, assistant, associate city attorneys and their equivalents;
- (15) Director of the office of contract compliance and employees of the office of contract compliance with discretionary or supervisory authority over certification, compliance, monitoring, or auditing;
- (16) Department of procurement deputies, contract administrators, contracting officers, buyers and their equivalents;
- (17) Within the department of finance, assistant directors and all employees who have discretionary or supervisory authority over the investment of city funds or the auditing of city finances or city contracts;
- (18) City internal auditor and employees of the office of internal auditor with investigative and supervisory authority over audits, the audit process, and audit reports;
- (19) Inspector General of the City of Atlanta, Ethics Officer all employees of the Office of the Inspector General and the Ethics Office;
- (20) Administrative hearing officers and their equivalents;
- (21) Members, whether paid or unpaid, of all city boards, committees, councils, commissions, authorities and other similar bodies created by state law, Charter, ordinance or resolution;
- (22) Members appointed by the mayor and/or council or council president to other public boards, committees, councils, commissions, task forces, authorities of the city, county or state, or similar entities; and
- (23) Officers of neighborhood planning units; and
- (24) All positions for which the job descriptions or actual duties include negotiation, authorization, or approval of contracts, leases, franchises, revocable consents, concessions, variances, special permits, or licenses; the purchase, sale, rental, or lease of real property, personal property, or services, or a contract for any real or personal property or services; obtaining grants of money or loans; adoption or repeal of any rule or regulation having the force and effect of law; or positions for which the job description or actual job duties present a significant risk of a potential conflict of interest under division 2 of chapter 2 (Administration), article VII (Officers And Employees), of the Code of Ordinances, City of Atlanta, Georgia.

- (c) The municipal clerk shall maintain a list of all current members of all city boards, committees, authorities and commissions and all current members appointed by the mayor and council to other public boards, committees, councils, commissions, and authorities of the city, county, or state. The chief operating officer or his designee shall provide a complete list of all employees required to submit income disclosure forms as designated in subsection (b) of this ordinance, including the employee's name, title and department, to the municipal clerk and ethics division no later than January 5 of each calendar year. The ethics division shall prescribe the form and method of disclosure statement forms. The ethics division shall have such forms made available to each official and employee required to file disclosure statements, by no later than March 1 of each year. The failure of the ethics division to cause a disclosure form to be delivered to any official or employee required to file a disclosure statement shall not relieve such official or employee of the obligation to file a disclosure statement. The ethics division shall maintain all completed disclosure forms as public documents available for public inspection immediately upon filing.
- (d) With respect to the president of council and members of council, if the official reports income from a business in accordance with paragraph (a)(2), said official shall be required to report the identity (name and address) of individual clients, customers, or patrons of the business when (i) the client, customer, or patron is a prohibited source; (ii) the official has actual knowledge that the client, customer, or patron is a prohibited source; and (iii) the official has actual knowledge that the prohibited source is a client, customer, or patron of the official's business.
- (e) Every official and employee required to file an annual disclosure statement shall do so on or before the close of business on April 1 of each year in which the official or employee holds a position with the city or an agency and for the year following that in which the official or employee leaves such position. Such official or employee shall sign such disclosure statement under penalty of perjury. The failure of any official or employee so required to file an annual disclosure statement by April 1 without reasonable cause shall render such person delinquent and result in an administration sanction of \$50.00 per day for each business day beyond April 1 of such delinquency, provided that the maximum penalty for the first offense shall be \$500.00.
- (f) The ethics division shall be responsible for collecting all administrative sanctions levied by the board under this section for deposit to the City of Atlanta General Fund.

(Ord. No. 2002-27, § 1, 4-10-02; Ord. No. 2013-54(13-O-1294), § 1, 10-30-13; Ord. No. 2016-25(16-O-1405), §§ 1, 2, 8-24-16; Ord. No. 2019-22(19-O-1038), § 5, 3-12-19; Ord. No. 2020-09(19-O-1729), § 7, 2-6-20; Ord. No. 2021-45(21-O-0501), § 1, 9-15-21; Ord. No. 2023-14(22-O-1823), § 3, 4-26-23)

State Law reference— Acceptance by public officers of monetary fees or honoraria, O.C.G.A. § 21-5-11.