



# CITY OF ATLANTA

## BOARD OF ETHICS AND INDEPENDENT COMPLIANCE

Kate Wasch, Chair  
Nichola Hines, Vice Chair  
Chris Gilmore  
Todd Gray  
Matt Grosvenor  
Lisa Liang  
Gerry Neumark  
Wesley Tharpe

68 MITCHELL STREET SW, SUITE 1100  
ATLANTA, GEORGIA 30303-0312  
(404) 330-6286  
FAX: (404) 658-6077

ETHICS OFFICER  
Jabu M. Sengova, Esq.  
[ethicsofficer@atlantaga.gov](mailto:ethicsofficer@atlantaga.gov)

## 2018 Financial Disclosure Statement Audit Report

The Atlanta City Code (Section 2-814) requires elected officials and certain employees to disclose assets and income sources to the Ethics Office and the Board of Ethics and Independent Compliance (the Board). The Ethics Office completes an annual audit which addresses completeness and accuracy of the contents of the statement. Our procedures, results, and recommendations are described below.

### Section 2-814 of the Atlanta City Code

Section 2-814 of the Atlanta City Code, *Disclosure of Income and Financial Interests*, specifies the officials, employees and board members required to annually file a Financial Disclosure Statement (FDS, see Appendix A). The items required to be disclosed include:

- 1) positions of employment including a description of the employment;
- 2) sources of income in excess of \$5,000;
- 3) employment or contractual agreements between the City and immediate family members;
- 4) direct ownership of real property; and
- 5) for certain required filers (primarily elected officials), disclosure of stocks, bonds and other debt obligations in excess of \$10,000.

### History of Atlanta's City Financial Disclosure Statement and Audits

In 2007 the Board adopted a process to require timely filing of the FDS. In 2016 the City Auditor completed a Performance Audit of the financial disclosure process and recommended that the Ethics Office audit the financial disclosure statements for potential errors, omissions, and potential conflicts of interest. An audit by the Ethics Office was completed for 2017. This report provides the results of the 2018 audit.

### **Results of 2017 Financial Disclosure Statement Audit**

2017 marks the initial year in auditing financial disclosure statements. The audit began by examining 17 filers identified during the City Auditor's 2016 Audit as possibly having a conflict of interest. Using the identified 17 as a launch, we then audited a small sample of 31 filers from a group entitled "Group A" which was comprised of City Council Members, the Mayor, municipal judges, and department heads and deputy department heads ([§ 2-814 (b)(1, 2, 3, 4, 8 and 10). Group B then consisted of randomly selected filers from the entire population not including those in Group A. From Groups B, we audited 20 individuals for a total of 51 filers audited after examining the 17 identified by the City Auditor. Initially 15 in total were escalated to discussions with the Ethics Officer and ultimately four letters were sent to persons identified as having possibly omitted a business entity from their disclosure statement. These letters did not request a response from the individual. Instead they outlined the requirement to disclose all outside business entities *regardless of whether they provide an income*. These four individuals were automatically included in the 2018 financial disclosure audit to ensure follow up with the following results:

1. Audit # 110 – Individual disclosed the entity in question on the 2018 FDS
2. Audit # 218 – Referred to Ethics Investigator
3. Audit # 252 – The Individual stated the entity did not provide an income
4. Audit # 282 – Individual no longer works for the City of Atlanta

### **Objective and Overview of 2018 Audit**

The 2018 FDS included 2,883 required filers. The audit sought to review compliance with § 2-814 (a)(1-5) as outlined above. To accomplish the audit, the population was split into two tiers. The first tier consisted of elected officials and department heads and deputies [§ 2-814 (b)(1, 2, 3, 4, 8 and 10)] for a total of 66 individuals. The second tier consisted of a set of city inspectors [§ 2-814 (b)(13)] and individuals identified during the 2017 filing season as having possibly omitted information on their financial disclosure statement for a total of 157 individuals. Both tiers combined represented 223 individuals and 8% of the required filers for 2018.

### **Historic Educational Efforts - Financial Disclosure Statement**

Current Education in the City regarding financial disclosure is multi-fold and includes Formal Advisory Opinions (see Appendix D) and time spent during departmental training on illustrating the reasons for and the importance of the disclosure. Training is largely focused on the requirement to file and on filing in a timely fashion.

The Office also routinely seeks to educate required filers in the following ways:

- informational packets mailed to all required filers (including newly appointed board members) at the beginning of the financial disclosure season outlining the requirements to file including relevant dates and stipulated penalties for failure to timely file,
- reminder letters to city board members at the end of their term of office reminding them they are still required to file for one additional year,
- reminder emails are sent periodically during the year,
- annual presentation to local NPUs or APABs at a Saturday meeting about requirements to file including relevant dates and answering questions from the floor,

- annual lunch and learn for all board and department liaisons at the beginning of the financial disclosure season outlining the responsibilities of a liaison and reviewing the elements of the disclosure statement projected on a screen.

The results of this audit provides an opportunity for the Board and Office to use its existing training model and implement a focus on the importance of the financial disclosure statement and the reasons people are required to disclose certain items.

## Audit Procedures

1	Reviewed 2018 FDS for consistency with filers' 2016 and 2017 FDS	Obtained the most recent three year's financial disclosure statements, if available, for a given filer to compare and review for consistencies across the three years. Any inconsistency such as in the number of family members reported working for the City or the department in which a given family member worked are noted for additional inquiry. If a family member is identified on an individual's disclosure, we cross reference with the named family member's disclosure statement, if available, to ensure reciprocal disclosure. Repeated inconsistencies may also trigger a search of years further back than just the most recent three years.
2	Reviewed FDS completeness	Read each form to ensure all applicable required sections were completed or marked not-applicable and that the form was signed.
3	Public records search – TransUnion	Performed a public record search [utilizing TransUnion (TLO) subscription service] which provides property ownership information, and business / corporate affiliations. These results are compared with filers' disclosure statements. Any potential errors or omissions are noted for additional inquiry.
4	Public records search – Secretary of State	Performed a public record search [utilizing Georgia Secretary of State (GA SOS) website] for names of filers to appear as either a registered agent or an officer of a registered company and to download filing history of any relevant company. These results are compared with information obtained through TLO and on individuals' disclosure statements. This search helps resolve some potential conflicts presented during a TLO search because GA SOS lists the years during which business entities are either actively compliant or administratively dissolved.
5	Public records search – County Tax Assessors	Performed a public record search (utilizing County tax assessor websites) to clarify the names of any persons owning a specific property if clarification is required after looking at TLO, as necessary.
6	Public records search – Google	Performed a public record search (utilizing Google) to research person's names and names of potential business entities that may have surfaced from one of the searches above, as necessary.
7	Internal COA records search – Legislation	Searched for names of business entities appearing in city legislation to determine if any company in which a City Official potentially has a role, also conducts business with the City of Atlanta (utilizing City of Atlanta MinuteTraq software).

**Audit Findings**

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

- A. Did not respond to letter or calls. May refer to Ethics Investigation.
- B. Indicated they made a mistake and will send a corrected statement.
- C. Referred to Ethics Investigator

**Exhibit 1 First Tier 2018 Audit - Findings and Actions Taken**

*First Tier consists of Executive Directors and Elected Officials ([§ 2-814 (b)(1, 2, 3, 4, 8 and 10)].*

Audit ID #	Dept	Position	Finding	Action Taken	Resolution
102	City Council	Member	Did not answer part 7 in 2018.	Phone call	B
106	Procurement	Employee	Did not answer part 7 in 2018.	Letter	B
109	Aviation	Employee	Did not answer part 7 in 2018; did not disclose possible nonprofit entity.	Letter and phone call	B
111	City Council	Member	Did not disclose possible business entity	Letter	B
114	Municipal Court	Judge	Did not answer part 7 on 2018 or 2019 statements.	Phone call and email	B
119	Municipal Court	Judge	Did not answer part 7 in 2018	Letter	B
137	Fire	Employee	Did not answer section 7 in 2018 or 2019 even after we sent a letter requesting he do so.	Letter, phone call and email	B
157	Municipal Court	Judge	Did not answer section 7 in 2018	Letter	B

All individuals listed above submitted a corrected statement in 2019. There were no additional findings resulting from the corrected statements.

**Exhibit 2 Second Tier 2018 Audit - Findings and Actions Taken**

Second Tier consists of a set of Inspectors [§ 2-814 (b)(13)], and individuals identified during the 2017 financial disclosure audit or during the 2017 enforcement phase.

Audit ID #	Dept	Position	Finding	Action Taken	Resolution
202	Public Works	Employee	Did not disclose possible businesses.	Referred to Ethics Investigator	Referred to Ethics Investigator
218	City Planning	Employee	Did not disclose possible businesses (even after Ethics Office sent a letter in the previous year instructing him to do so).	Referred to Ethics Investigator	A
228	City Board	Member	Did not disclose possible business.	Letter and phone call	B
235	Public Works	Employee	Did not disclose possible family member working for City on 2018 statement.	Letter, phone call and email	B
241	City Planning	Employee	Possible conflict of interest between businesses disclosed and position with the City.	Referred to Ethics Investigator	Referred to Ethics Investigator
249	HR	Employee	Did not disclose possible business.	Referred to Ethics Investigator	Referred to Ethics Investigator
252	City Planning	Employee	Did not disclose possible nonprofit (even after Ethics Office sent a letter in the previous year instructing him to do so).	Phone call with filer	B
283	City Planning	Employee	Possible conflict between businesses disclosed and position with the City, and post employment rule.	Referred to Ethics Investigator	Referred to Ethics Investigator

**Audit Procedures Limitations**

This annual audit is designed to test for completeness and accuracy of the contents of the 2018 FDS. There are inherent limitations such as:

1. Public record searches may not be complete due to:
  - a filer using a PO Box on his disclosure statement for his mailing address rather than a street name,
  - a filer having a very common name,
  - a filer having the same name as a parent or child,
  - a filer being involved in a business entity but not registered as an agent or legal organizer
  - others
2. Potential family members' transactions with the City are extremely difficult to identify.
3. Collusion
4. Undocumented entities
5. Falsified names

## Observations and Recommendations

### *Observation 1: Accurate completion of Question (12)a. Non-City Employment Income*

The most common exception identified was a result of filers not disclosing related entities. The common theme was if a filer was an owner or registered agent, they stated they were not an “Employee” of the business. Twelve of the 223 forms tested showed individuals that, although they may own or operate a business entity, they do not consider themselves an “employee” of the entity so do not feel it was required to disclose.

#### *FDS Question 12:*

(12) a. **Non-City Employment Income.** Since January 1, 2017, have you been employed by any other entity other than the City of Atlanta (self-employment, corporation, partnership, limited liability corporation, government, nonprofit organization or other business entity).

Yes  No

b. List the full name of every business entity, non-profit organization, or governmental agency in which you held an employment position. 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) \_\_\_\_\_

c. Choose the category 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) _____ |  |

d. If you checked professional or other services in the last question, specify the type of services offered.

- Legal
- Accounting
- Consulting
- Public relations
- Other service (describe) \_\_\_\_\_

### *Recommendation 1: Revise the FDS for 2020 and Additional Education*

We recommend revision to the 2020 financial disclosure statement in which the text of that question has been modified and no longer uses the terms “employed” or “employment,” but instead refers to business interests. This recommendation is in place for the 2020 Financial Disclosure Statement but will not resolve the issue for any audits of financial disclosure statements performed for years before and including 2019.

*Observation 2: Completion of Part 7: Additional Questions for Certain Designated Filers*

The second most common exception identified was a result of filers *not completing Part Seven*. This question is only required of the following group of designated filers: 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. Of the 66 filers examined in this group, 8 of them left this question blank without answering either yes or no. This indicates possibly 12% of filers in this designated group have not carefully read that question before filing their form.

*FDS Part Seven:*

**PART SEVEN: ADDITIONAL QUESTIONS FOR CERTAIN DESIGNATED FILERS**

(20) a. **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 2017, 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

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

---

*Recommendation 2: Require an amendment from required filers who leave this section incomplete*

We recommend an improvement to the electronic filing system that will not allow filers required to respond to this section to continue without responding yes or no.



*Observation 3: Former employees' failure to file during cooling off period*

While not the result of noted exceptions, an improvement to ensure completeness involves former employees. Employees who are required to file a financial disclosure statement currently sign a "cooling-off" pledge which outlines their requirements to file a disclosure statement for one additional year after leaving City employment. This pledge is signed at the time of employee hire.

*Recommendation 3: Review Human Resource policies to ensure information is provided during exit stage*

We recommend the Ethics Officer contact the Commissioner of Human Resources to ensure the requirement to file the financial disclosure statement for one year following the last date of employment is provided to required financial disclosure filers during their exit process. We also recommend including an attestation statement at the end of the annual Financial Disclosure Statement that reads: "I understand that I will be required to file a financial disclosure statement for one year following my last date of service with the City" and require a signature.

**Appendix A**

**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 ordinance shall annually file with the ethics officer statements 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) City ethics officer, associate ethics officer, all employees of the ethics office, and City independent compliance officer, associate independent compliance officer, and all employees of the independent compliance 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 officer no later than January 5 of each calendar year. The board of ethics shall prescribe the form and method of disclosure statement forms. The ethics officer shall have such forms made available to each official and employee required to file disclosure statements, by first class mail or by hand delivery, no later than February 15 of each year. The failure of the ethics officer 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 officer 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 officer shall prepare and forward to the board a report of all persons required to file under this section, those who have complied with the filing requirements, those who have filed a late or incomplete statement, and those who have failed to file a disclosure

statement. The ethics officer 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)

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

**Appendix B**

**2018 Financial Disclosure Statement**





(7) a. **City Elected Officials.** What is or was your position as a city elected official?

- Mayor
- Council President
- City Council Member
- Municipal Court Judge

b. Are you currently serving as an elected city official?

- Yes    No (if no, answer the next question)

c. When was your last month as an elected city official? \_\_\_\_\_

Month

Year

**(8) Board, Commission, Authority or Task Force Members & Hearing Officers**

a. What is the name of the board or entity? \_\_\_\_\_

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

c. When was your last month of service? \_\_\_\_\_

Month

Year

**(9) Neighborhood Planning Unit Officers**

a. Which neighborhood planning unit? \_\_\_\_\_

b. Which office do you hold in 2017?  Chair, President, or Presiding Officer    Vice Chair

c. Which office did you hold in 2016?  Chair, President, or Presiding Officer    Vice Chair

**(10) Executive Directors**

a. What is the name of the board or entity? \_\_\_\_\_

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

c. When was your last month of service? \_\_\_\_\_

Month

Year

**PART THREE: SOURCES OF INCOME**

(11) a. **City Employment Income.** Since January 1, 2017, 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 2017. Select no if your only compensation from the City is related to your service as a city board member.*

- Yes    No

b. **City Employees.** What is or was your position with the City?

- Chief or Deputy Chief Operating Officer, Chief or Deputy Chief of Staff
- Commissioner, Department head, or its equivalent
- Deputy Commissioner, Deputy Department head, or its equivalent
- Employee in the Mayor's office who reports directly to the Mayor
- Other city employee

c. What is your specific city job title? \_\_\_\_\_

d. What is your city department or agency? \_\_\_\_\_

e. Are you currently employed with the City?  Yes  No (if no, answer the next question)

f. When was your last month and year on the city's payroll? \_\_\_\_\_  
Month Year

(12) a. **Non-City Employment Income.** Since January 1, 2017, have you been employed by any other entity other than the City of Atlanta (self-employment, corporation, partnership, limited liability corporation, government, nonprofit organization or other business entity).

Yes  No

b. List the full name of every business entity, non-profit organization, or governmental agency in which you held an employment position. *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) \_\_\_\_\_

c. Choose the category 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) _____ |  |

d. If you checked professional or other services in the last question, specify the type of services offered.

- Legal  
 Accounting  
 Consulting  
 Public relations  
 Other service (describe) \_\_\_\_\_

(13) a. **Other Business Income.** Since January 1, 2017, 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, not listed previously. *Select no if the income is investment income from shares or holdings in securities, common stocks, bonds, or mutual funds.*

Yes  No

b. List the full name of every business entity or other organization from which you received income of more than \$5,000 in 2017 and that you have not previously listed. *You are not required to list any individual client or customer. Do not abbreviate or use initials.*

(1) \_\_\_\_\_

(2) \_\_\_\_\_

c. Choose the category 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) _____ |  |

**PART FOUR: BUSINESS WITH THE CITY**

(14) a. **Doing Business with the City.** Since January 1, 2017, has any person, employer, or entity that you listed as a source of income engaged in business with the City of Atlanta? *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

b. What is the full name of the entity? \_\_\_\_\_  
*List each business entity separately. Do not abbreviate or use initials.*

c. What is its business address? \_\_\_\_\_

d. What is the nature of its business or contract with the City? \_\_\_\_\_

e. To which department or city agency were the services or products provided?  
\_\_\_\_\_

f. 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) \_\_\_\_\_

g. 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 \_\_\_\_\_

(15) a. **Representing Private Interests before City Agencies.** Since January 1, 2017, have you been paid or compensated for appearing 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

b. What is the name of the person or client represented? \_\_\_\_\_

c. Before which department or city agency did you appear? \_\_\_\_\_

d. What was the nature of the business? \_\_\_\_\_

(16) a. **Representing Private Interests before Courts.** Since January 1, 2017, have you been paid or compensated for appearing 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

b. In what court did you appear?

Municipal Court of Atlanta

Superior or State Court

State Appellate Court

Federal Court

Other (describe) \_\_\_\_\_

c. In what capacity did you appear?

Attorney

Expert witness

Other (describe) \_\_\_\_\_

## PART FIVE: FAMILY MEMBERS' TRANSACTIONS WITH THE CITY

(17) a. **Family Employment with the City.** Since January 1, 2017, has the City employed any of the following immediate family members: your spouse, registered domestic partner, father, mother, brother, sister, adopted or natural child, or the spouse of a parent, sibling, or child?

Yes  No

b. What is the family member's name? \_\_\_\_\_

c. 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

d. In which city department or agency does he or she work? \_\_\_\_\_

---

e. Do you directly supervise or are you directly supervised by the immediate family member?  
 Yes  No

(18) a. **Family Transaction with the City.** Since January 1, 2017, 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

b. What is the family member's or business's name? \_\_\_\_\_

c. 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

d. What is the nature of the transaction with the City?

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

e. With what city department or agency is the transaction? \_\_\_\_\_

---

#### **PART SIX: DIRECT OWNERSHIP INTERESTS IN REAL PROPERTY**

(19) a. **Property Ownership.** Do you own any real 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. Include any beneficial ownership interest, deed, trust, or interest in real property held by a partnership, corporation, or other business entity.*

Yes  No

b. List the city, county, and zip code in which you own property and check whether the property is located in the City of Atlanta. *If the information is the same for more than one parcel, you do not need to repeat the entry.*

(1) \_\_\_\_\_  Yes  No  
City County Zip Code Inside City of Atlanta

(2) \_\_\_\_\_  Yes  No  
City County Zip Code Inside City of Atlanta

**PART SEVEN: ADDITIONAL QUESTIONS FOR CERTAIN DESIGNATED FILERS**

(20) a. **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 2017, 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

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

---

(21) a. **Relatives Employed by the City.** *To be completed by the City Council President and members of the City Council.*

Since January 1, 2017, has the City employed any of the following relatives or other related persons:

- Your husband or wife
- Your registered domestic partner
- Your father, mother, or their spouses
- Your brother, sister, or their spouses
- Your son, daughter, or their spouses
- Your grandfather, grandmother, or grandchild
- Any relative living in your household
- Any person whom you intend to marry or with whom you intend to form a household
- Any other natural person having the same legal residence as you

Yes  No

b. What is the relative's name? \_\_\_\_\_

c. What is your relationship?

- Spouse or registered domestic partner
- Father, mother, or their spouses
- Brother, sister, or their spouses
- Son, daughter, or their spouses
- Grandfather, grandmother, or grandchild
- Any relative living in your household
- Any person whom you intend to marry or with whom you intend to form a household
- Any other natural person having the same legal residence as you

d. In which city department or agency does he or she work? \_\_\_\_\_

---

(22) a. **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 2017, 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

b. What is the name of the prohibited source that is your business's client, customer, or patron?

---

c. What is the address of the client, customer, or patron?

---

---

**PART EIGHT: SIGNATURE.** *You must sign your statement to complete it.*

**I declare under penalty of perjury that I have reviewed this 2018 City Financial Disclosure Statement and to the best of my knowledge it is a true, accurate, and complete statement of my current financial interests. I understand that intentionally filing a statement that contains false or misleading information can result in sanctions or other penalties.**

---

Signature

Date

**Filing Instructions:** The deadline for filing is **April 2, 2018**. All required filers except senior citizens file this form by delivering the information via the online form at <https://AtlantaEfile.org>.

**Reminder Notice:** City officials and employees need to file a separate online disclosure form if any of the following conditions applied in 2017 and they have not previously filed a form about the matter:

- File a **Conflict of Interest Disclosure Report** if you had a financial or personal interest in any proposed legislation or decision pending before you or your agency.
- File a **Gift to City Report** if you accepted gifts on behalf of the City from a prohibited source, as a result of soliciting a donation, as an honorarium, or for addition to the general fund or the city's inventory of property.
- File a **Travel Disclosure Report** if you were paid by or received expense reimbursements from non-city sources in connection with travel or training in an official capacity for a speech, conference, or other event.

#### **Civil Penalties for Violating Financial Disclosure Requirements**

- Automatic late filing fines for any official or employee filing after **Monday, April 2, 2018**
- Listing in the Roll of Delinquent Filers posted at the website of the Board of Ethics
- 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 C**  
**Response to Query Form**





**CITY OF ATLANTA BOARD OF ETHICS AND  
INDEPENDENT COMPLIANCE/ETHICS OFFICE  
Response to Query**

**Response to query regarding submitted Financial Disclosure Statement(s)**

In response to communication I received from the Ethics Office regarding my financial disclosure statement, I submit the statement below. I understand that I must file this response within 30 days of the date of the query from the Ethics Office.

Name \_\_\_\_\_

Department or Board \_\_\_\_\_

Home mailing address \_\_\_\_\_

Telephone number \_\_\_\_\_  
Day-time
Other

E-mail address \_\_\_\_\_

The following constitutes my response to the query I received regarding my disclosure statement(s):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Date filed Financial Disclosure Statement(s) \_\_\_\_\_

Date of query from Ethics Office \_\_\_\_\_ Date of response to Ethics Office \_\_\_\_\_

**I declare under penalty of perjury that I am filing this response within 30 days of the date of the Query from the Ethics Office and to the best of my knowledge this is a true, accurate, and complete response.**

\_\_\_\_\_  
 Signature Date

Filing Instructions: Any response to the Board of Ethics and Independent Compliance must be in writing and filed within 30 days of the Query by (1) mailing this completed form to City of Atlanta Ethics Office, 68 Mitchell St., SW, Suite 1100, Atlanta, GA 30303; (2) hand delivery to the Ethics Office, City Hall Tower, First Floor; or (3) attachment to an email sent to [ethicsofficer@atlantaga.gov](mailto:ethicsofficer@atlantaga.gov).

**Appendix D**  
**Formal Advisory Opinion 2015-1**



# CITY OF ATLANTA

## **BOARD OF ETHICS**

Kate Wasch, Chair  
Brent Adams, Vice-Chair  
De'Lonn Brown  
Carol Snype Crawford  
Riah Greathouse  
Jessica Stern  
Kai Williamson

68 MITCHELL STREET SW, SUITE 12130  
ATLANTA, GEORGIA 30303-0312  
(404) 330-6286  
FAX: (404) 658-6077

## **ETHICS OFFICE**

Nina R. Hickson, Ethics Officer  
ethicsofficer@atlantaga.gov

## **Formal Advisory Opinion 2015-1**

### **Criteria and Process for Filing of Annual Financial Disclosure Statements**

#### **Opinion Summary**

Section 2-814 of the Atlanta Code of Ethics provides that certain city officials (which include appointees to boards, commissions and task forces as defined by Section 2-801) and employees are required to file a financial disclosure statement every year that they are serving and in the year after they leave city service. The statement requires disclosure of income sources, real estate interests, business transactions with the City, and family members' transactions with the City. As set forth by the Ethics Code, the Ethics Office has established a process to determine which officials and employees are required to file each year.

#### **Question Presented**

Which city officials and employees are required to file an annual financial disclosure statement pursuant to the Atlanta Code of Ethics and how is this determined?

#### **Facts**

The Ethics Office has received several inquiries and questions from city officials and employees concerning the criteria and process used to determine who is required to file an annual disclosure statement. To provide general guidance to both officials and employees, the Board of Ethics addresses the following questions presented:

1. What is the purpose of the financial disclosure statement?
2. What process is used to determine who needs to file?
3. Why are certain employees being required to file when they have not been required to file in the past and worked for the City for several years?

4. Why are city officials, employees and appointees to city boards, commissions and task forces required to file a disclosure statement the year after their city employment or service ends?

## Discussion

1. What is the purpose of the financial disclosure statement?

Annual disclosure is often referred to as “financial disclosure;” however, the focus is not on the individual’s finances, but on the relationships and the potential of benefiting from government action or inaction. See *Second Resource of Free Resource Book on Local Government Ethics Programs 2.0*, Robert Wechsler (May 4, 2014) p. 327; <http://www.cityethics.org/files/lgep1-0%20-%20Robert%20Wechsler.pdf>

Prior to 2002, the filing of city financial disclosure statements by Atlanta city officials and employees was based on an individual’s voluntary compliance and not a mandatory requirement. The paper filings were collected and maintained by the City of Atlanta Municipal Clerk’s Office. In 2002, an Ethics Task Force, established by former Mayor Shirley Franklin, recommended substantial changes to the existing ethics policy. The proposed ethics ordinance mandated filing of annual financial disclosure forms and authorized an Ethics Officer to administer and enforce the financial disclosure process. *Part I of the Atlanta Case Study Project*, p 1, 4

(2009); [http://www.atlantaethics.org/docindexer/Atlanta%20Committee\\_for\\_Progress\\_Ethics\\_Case\\_Study.pdf](http://www.atlantaethics.org/docindexer/Atlanta%20Committee_for_Progress_Ethics_Case_Study.pdf) The Board of Ethics and new Ethics Officer were charged to the task of improving compliance with disclosure laws and worked diligently and continuously to do so. *Ethics is the Only Deal: The First Five Years of the Atlanta Ethics Office* (March 2009); p. 15; [http://www.atlantaethics.org/docindexer/Ethics\\_is\\_the\\_only\\_deal\\_March%202009.pdf](http://www.atlantaethics.org/docindexer/Ethics_is_the_only_deal_March%202009.pdf)

Section 2-814 of the Atlanta Code of Ethics provides that certain city officials and employees are required to file a financial disclosure statement every year that they are serving the City and in the year after they leave city service. The statement requires disclosure of income sources above \$5000, real estate interests, business transactions with the City, and family members’ transactions with the City.

An express purpose of the Code of Ethics is to “require disclosure of the assets and income of elected officials and certain employees so that the public may review actual and potential conflicts of interest.” The general public should be able to review disclosure statements to ensure that officials and employees are not engaging in business, employment, contractual, or financial transactions that conflict with the city’s best interests. *Ethics is the Only Deal* at 15. Further, the ethics law is focused on the perception, as well as the reality, that an official or employee’s financial and personal interests may create a conflict. See FAO 2010-2; Disclosure and Disqualification Due to Personal Interests.

2. What process is used to determine who needs to file?

Not every official or employee has to file a financial disclosure statement. Limiting who discloses saves the time of officials and employees who do not need to file as well as allows the Ethics Office to focus its oversight on the financial process, not just paperwork. *Local Government Ethics Programs 2.0* at 328. The Atlanta Code of Ethics identifies 23 categories of filers who must file a financial disclosure statement and publicly disclose any interests they may have. In regards to city employees, the Ethics Office works closely with the Department of Human Resources and respective departments, boards and commissions every year to determine who is required to file. The categories of filers are listed below:

**Elected Officials**

- Mayor
- President of City Council
- Members of City Council
- Municipal Court Judges

**Employees**

- Chief operating officers and deputy officers
- Chiefs of staff and deputy chiefs
- All employees of the office of the mayor who report directly to the mayor
- Commissioners and deputy commissioners
- Bureau directors and assistant bureau directors
- Division heads and managers
- Zoning administrators, assistant zoning administrators, and inspectors
- Deputy, assistant, and associate city attorneys
- Contract compliance officers, contracting officers, and buyers
- Employees with authority over investment or auditing of city finances or contracts
- Employees of the auditor's office
- City ethics officer
- Inspectors
- Executive directors of city boards, commissions, and authorities
- Appointed City Officials

**Volunteer Officials**

- City board members
- City appointments to other public boards
- Hearing officers
- Neighborhood planning unit officers

Atlanta, Ga. Code of Ordinances §2-814(b).

3. Why are certain employees being required to file when they have not been required to file in the past and worked for the City for several years?

Notwithstanding the categories listed above, the Ethics Officer routinely engages in an ongoing review of job codes, job classifications and responsibilities of new and existing positions to determine whether an employee needs to file a financial disclosure statement; which addresses the question as to why certain employees are being required to file when they have not been required to file in the past and worked for the City for several years. Therefore, just because a person may not have been required to file a disclosure statement in the past does not mean they should not have been filing. The following positions are examples of employees who were not required to file disclosure statements in the past yet worked for the City for many years and are now required to file:

- Legislative Research Assistant for the Municipal Clerk's Office
- Program Analyst Lead for the Department of Watershed Management
- Airport Operations Representative for the Department of Aviation

Another important point to mention is that the Atlanta City Council passed pay and class legislation in 2012 and many city job codes were deleted or merged with other job codes and position titles. The pay and class legislation resulted in new and existing positions added to the category of required filers upon the Ethics Office's review of job positions and responsibilities; and employees who never filed in the past were now required to file a disclosure statement. The Ethics Office was subject to many inquiries from employees who were now required to file due to the pay in class legislation. However, the Ethics Office is authorized to act under the provisions of the Ethics Code, the interpretation of which is done by the Ethics Officer under the direction of the Ethics Board.

4. Why are city officials, employees and appointees to city boards, commissions and task forces required to file a disclosure statement the year after their city employment or service ends?

Lastly, former city officials and employees **must** file the year following that in which the official or employee leaves such position. Atlanta, Ga. Code of Ordinances §2-814(e). This provision applies whether the person resigned from service or was terminated from that position. The rationale is that such filing will reveal any possible conflicts or post-service problems after the official or employee leaves city service. Further, it is very useful for the public to have knowledge of any business relationships that these persons may have developed prior to leaving city service to prevent misuse of their former position or inappropriate future business dealings. *Local Government Ethics Programs 2.0* at 332.

## Conclusion

In conclusion, disclosing interests and relationships of city officials and employees protects the public. Not disclosing whatever the law requires, is putting private interests ahead of the public's trust.