



**CITY OF ATLANTA**  
**Ethics Division**  
**Office of the Inspector General**

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## **2019 Financial Disclosure Statement Audit Report**

The Atlanta City Code (Section 2-814) requires elected officials and selected employees to disclose assets and income sources to the Ethics Division of the Office of the Inspector General. The Ethics Division completes an annual audit which addresses completeness and accuracy of the contents of the Financial Disclosure Statement (FDS). 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 (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.

### **Background on Audit Process**

In 2007, the Atlanta Ethics Board (now the Governing Board of the Office of the Inspector General) 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 Division (previously the Ethics Office) audit financial disclosure statements for potential errors, omissions, and potential conflicts of interest. This report provides the results of the 2019 audit completed by the Ethics Division.

### **Results of the 2018 Financial Disclosure Statement Audit**

The 2018 FDS included 2,883 required filers. The audit sought to review compliance with § 2-814 (a)(1-5) as outlined above. The population audited was split into two tiers, the first tier consisting 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 consisting of a set of city inspectors from all

departments [§ 2-814 (b)(13)] for a total of 157 individuals. Both tiers combined represented 223 individuals and 8% of the required filers for 2018.

Based on preliminary results of the audit, 11 filers were forwarded to the Ethics Officer for further review. Thereafter, 8 letters were sent to filers requesting clarification about a business entity that they potentially may have been associated with, and 4 filers were referred to the Ethics Investigator for further review and investigation, if needed.

**Objective and Overview of 2019 Audit**

The 2019 FDS included 3,131 required filers. As in the prior year, the audit sought to review compliance with § 2-814 (a)(1-5). The population being audited was split into two tiers, the first consisting of elected officials and department heads and deputies [§ 2-814 (b)(1, 2, 3, 4, 8 and 10)] for a total of 83 individuals, and the second consisting of employees in the Department of Procurement and Contract Compliance [§ 2-814 (b)(15, 16)] with discretionary or supervisory authority over certification, compliance, monitoring, or auditing, for a total of 93 filers. Both tiers combined represented 176 individuals and 6% of the required filers for 2019.

**Audit Procedures**

1	Reviewed 2019 FDS for consistency with filers' 2017 and 2018 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 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.
8	Public records search governmentcontracts.us	Searched Governmentcontracts.us for registered government contractors that may be associated with a filer.

**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.
- D. Former employee; did not pursue.

**Exhibit 1 First Tier 2019 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
101	Human Resources	Employee	Did not answer part 7 in 2019.	Former employee, did not pursue	D
105	Municipal Court	Judge	Did not answer part 7 in 2019.	phone call	B
115	AIM	Employee	Did not answer part 7 in 2019.	phone call	B
118	Finance	Employee	Did not answer part 7 in 2019.	phone call	B
183	Enterprise Assets Management	Employee	Undisclosed business entities.	Referred to Ethics Investigator	C

## Exhibit 2 Second Tier 2019 Audit - Findings and Actions Taken

Second Tier consists of employees from the Department of Procurement and Contracts Compliance [§ 2-814 (b) (15-16)].

AUDIT ID #	DEPT	POSITION	FINDING	ACTION TAKEN	RESOLUTION
203	Executive Offices	Employee	Did not answer part 7 in 2019, but did in prior years.	Referred to Ethics Investigator	C
204	Executive Offices	Employee	Outside entity is a city vendor.	Letter requesting clarification	B* responded via email.
205	Procurement	Employee	Did not disclose outside entity.	Referred to Ethics Investigator	C
206	Procurement	Employee	Incomplete 2019 financial disclosure statement.	Letter requesting clarification	B
209	Procurement	Employee	Did not disclose entity; the entity provides services to the City of Atlanta.	Referred to Ethics Investigator	C
223	Procurement	Employee	Did not disclose entity.	Letter requesting clarification	B* responded via phone
225	Procurement	Employee	Did not disclose entity.	Letter requesting clarification	D
226	Procurement	Employee	Did not disclose entity.	Letter requesting clarification	B* responded via email
227	Procurement	Employee	Disclosed two entities, one of which does business with the City.	Referred to Ethics Investigator	C
234	Procurement	Employee	Did not disclose entity.	Letter requesting clarification	B* responded via email
239	Procurement	Employee	Did not disclose entities.	Referred to Ethics Investigator	C
244	Procurement	Employee	Did not disclose entity.	Letter requesting clarification	D
258	Procurement	Employee	Did not disclose entities.	Letter requesting clarification	D
271	Procurement	Employee	Did not disclose entity.	Letter requesting clarification	D
277	Procurement	Employee	Did not disclose entities.	Referred to Ethics Investigator	C
279	Procurement	Employee	Did not disclose entity.	Referred to Ethics Investigator	C

282	Procurement	Employee	Did not disclose entity	Referred to Ethics Investigator	C
287	Procurement	Employee	Did not disclose entity.	Letter requesting clarification	B* responded via email.
292	Procurement	Employee	Did not disclose entity.	Letter requesting clarification, then referred to Ethics Investigator	A, C

Based on preliminary results of the audit, 23 filers were forwarded to the Ethics Officer for further review. Thereafter, 11 letters were sent to filers requesting clarification about a business entity that they potentially may be associated with, and 10 filers were referred to the Ethics Investigator for further review and investigation, if needed.

Responses were received from filers for 10 of the 11 letters sent. The remaining filer did not respond, and the matter (Audit # 292) was forwarded to the Ethics Investigator for further review. Ethics Analyst attempted to reach this filer multiple times via email and phone only to learn that she was a former employee. Emails sent to her city email address received an auto response which included the name and phone numbers for her supervisor, (Audit #210) who was also a former employee. Both employees (Audit #292 and her supervisor Audit #210) left the City at about the same time to operate their own entities. Audit #292 is included in Exhibit Two above. Information for Audit #210 is included in Appendix D and has been referred to the Ethics Investigator.

### Limitations to Audit Procedures

The inherent limitations to the audit procedure are:

1. Public record searches may be limited due to
  - a filer using a PO Box in lieu of a street name,
  - a filer having a 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, and
  - A filer being involved in a business entity that is registered in another state but that is located and conducts business in Georgia.
2. Potential family members' transactions with the City are difficult to identify.
3. Collusion
4. Undocumented entities
5. Falsified names

## **Education and Outreach Efforts**

Over the years, the Ethics Division has drafted guidance on the financial disclosure process including issuing Formal Advisory Opinions, (see Appendix C) and provided training citywide on the importance of the financial disclosure statement.

Other ongoing outreach efforts include the following:

- 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 certain city board members reminding them of the requirement to file for one additional year following the end of their term of office;
- reminder emails sent periodically during the year;
- annual ethics presentation to local NPUs and APABs about filing requirements including relevant dates, and responding to questions from the members; and
- annual training for all board and department liaisons at the beginning of the financial disclosure season outlining the responsibilities of a liaison and reviewing the financial disclosure process.

The results of the 2019 audit provide an opportunity for the Ethics Division to provide additional training on the effectiveness of the financial disclosure statement in preventing potential conflicts of interest.

## Findings and Recommendations

### ***Finding 1: Inaccurate responses to Question (12)a. Non-City Employment Income***

The most common finding identified was filers failing to accurately respond to question (12)a on the statement and disclosing potential businesses. When asked to provide further clarification, filers indicated there was a misunderstanding of the term “employment” used in the question. They indicated since they did not consider themselves an “employee” of a business they own or operate, they believed that they were not required to disclose. This finding was made in 12 of the 176 forms tested during this audit and was also a finding made during the 2018 audit.

#### *FDS Question 12:*

(12) a. **Non-City Employment Income.** Since January 1, 2018, 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 Provide Additional Education***

The finding above was also made in the 2018 audit report and the Ethics Division worked with the vendor for the E-file system to simplify and modify the text for question (12)a. The change implemented was that the question would not use the terms “employed” or “employment,” but instead refer to “business interests.” This recommendation has been adopted for the 2020 Financial Disclosure Statement.

**Finding 2: Concerns regarding potential misuse of City Time and Resources**

The second finding was related to a city employee's association with an active outside business entity, and how much time the employee filer may devote to his/her outside business, and whether city time and resources were used. Eight employee filers were referred to the Ethics Investigator for further review.

**Recommendation 2:** Continue to review employee filers who may be associated with active outside business entities and refer to the Ethics Investigator for further review.

**Finding 3: Completion of Part 7: Additional Questions for Certain Designated Filers**

The third finding was a result of filers not completing Part Seven of the FDS. Part 7 is required of the following 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 83 filers examined in this group, 6 of them left this question blank. This indicates that 7% of filers in this designated group possibly did not read that question before filing their forms, an improvement over the prior year in which 12% possibly did not read the question before completing their forms.

*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 2018, 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?

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**Recommendation 3:** Modify electronic filing system so that filers who are required to complete this section do not continue to next step until section is complete.

Following the 2018 audit, we recommended a change to the electronic filing system which will **prevent filers required to respond to this section to continue without completing this section.** This change was added to the electronic filing system in 2020.



**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) Inspector general of the City of Atlanta, ethics officer, all employees of the office of the inspector general;
  - (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; Ord. No. 2020-09(19-O-1729), § 7, 2-6-20)

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

**Appendix B**

**2019 Financial Disclosure Statement**

**NOTICE OF PENALTIES:**

**THE FAILURE OF ANY OFFICIAL OR EMPLOYEE TO FILE BY Monday, April 1, 2019, WITHOUT REASONABLE CAUSE SHALL RENDER THAT PERSON DELINQUENT AND MAY RESULT IN ADMINISTRATIVE SANCTIONS AFTER THE GRACE PERIOD ENDS ON Monday, April 15, 2019.**



**CITY OF ATLANTA BOARD OF ETHICS  
2019 FINANCIAL DISCLOSURE STATEMENT  
Filing Deadline Monday, April 1, 2019**

*To be completed by city officials and employees who are currently serving or served in 2018  
Covering reporting period since January 1, 2018  
File online at <https://AtlantaEfile.org>*

**PART ONE: IDENTIFYING INFORMATION**

*Read all instructions carefully and complete each part. All filers must answer questions marked with \*.*

(1) **Name\*** \_\_\_\_\_  
  First  Middle  Last

*The answers to questions 2-5 are for administrative purposes only and will not be made available online.*

(2) **Home Address\*** \_\_\_\_\_  
  Street  Apt.

\_\_\_\_\_

  City  State  Zip Code

(3) **Mailing Address** (if different) \_\_\_\_\_

(4) **Telephone Number\*** \_\_\_\_\_  
  Day-time  Other

(5) **E-mail Address\*** \_\_\_\_\_

**PART TWO: REASONS FOR FILING**

(6) **Filing Categories.** Select the position that applies to you.

**Note: You may need to select more than one category.**

- Are you a city elected official or were you one in 2018?
- Are you a city employee or were you one in 2018?
- Are you a member of a city board, advisory commission or task force appointed by the Mayor or City Council to another public board, or a city hearing officer, or were you one in 2018?
- Are you a neighborhood planning unit chair or vice chair, or were you one in 2018?
- Are you the executive director, president, or chief executive officer of a city board, commission, authority, or similar body, or were you one in 2018?

(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 2019?  Chair, President, or Presiding Officer    Vice Chair

c. Which office did you hold in 2018?  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, 2018, 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 2018. 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, 2018, 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, 2018, 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 2018 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, 2018, 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, 2018, 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, 2018, 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, 2018, 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, 2018, 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 2018, 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, 2018, 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 2018, 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?

---

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

**I declare under penalty of perjury that I have reviewed this 2019 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 1, 2019**. 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 2018 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 1, 2019**
- 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**  
**Formal Advisory Opinion 2015-1**  
**Criteria and Process for Filing of Annual Financial Disclosure Statements**



# 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

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## **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.

Adopted October 15, 2015

**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

**Appendix D**

**Audit # 210**

Audit # 210 disclosed his outside entity on his 2019 financial disclosure statement:

**Part Three: Sources of Income**

**City Employment Income**

Since January 1, 2018, have you been employed by or received employment from the City of Atlanta or a city-related agency?

Yes

Job Position	Job Title	Department	Current Employee	Last Month on Payroll	Year
Deputy Commissioner; Deputy Department Head; or its equivalent	Deputy Chief Procurement Officer Senior	Procurement	Yes	March	2019

**Non-City Employment Income**

Since January 1, 2018, have you been self-employed or employed by any corporation, partnership, proprietorship, other business entity, non-profit organization, or other governmental entity besides the City of Atlanta?

Yes

Entity Name	Type of Business	Describe Other	Type of Service
The Chief Procurement Office	Professional services		Consulting

Certificate of Organization for above listed LLC:

ARTICLES OF ORGANIZATION

\*Electronically Filed\*  
Secretary of State  
Filing Date: 7/24/2018 7:57:15 PM

**BUSINESS INFORMATION**

**CONTROL NUMBER** 18092748  
**BUSINESS NAME** The Chief Procurement Office, LLC  
**BUSINESS TYPE** Domestic Limited Liability Company  
**EFFECTIVE DATE** 07/24/2018