



DeKalb County Government

Manuel J. Maloof Center
1300 Commerce Drive
Decatur, Georgia 30030

Draft -Minutes

FAB-Finance, Audit & Budget Committee

Monday, December 19, 2022

1:00 PM

Special Called Meeting

Meeting Started At: 1:03 PM

Attendees: Commissioners Rader, Johnson, Cochran Johnson, Terry

Present 3 - Commissioner Jeff Rader, Commissioner Lorraine Cochran-Johnson, and Commissioner Larry Johnson

I. MINUTES

2022-2497 Commission District(s): ALL
Minutes for the November 7, 2022 Special Called Finance, Audit, and Budget Committee
MOTION was made by Lorraine Cochran-Johnson, seconded by Larry Johnson, that this agenda item be approved. The motion carried by the following vote:

Yes: 3 - Commissioner Rader, Commissioner Cochran-Johnson, and Commissioner Johnson

2022-2552 Commission District(s): ALL
Minutes for the November 17, 2022 Special Called Finance, Audit, and Budget Committee
MOTION was made by Lorraine Cochran-Johnson, seconded by Jeff Rader, that this agenda item be approved. The motion carried by the following vote:

Yes: 2 - Commissioner Rader, and Commissioner Cochran-Johnson

Abstain: 1 - Commissioner Johnson

II. AGENDA ITEM*New Agenda Items:*2022-2623

Commission District(s): all
Acceptance of \$496,045 for the Bureau of Justice Assistance's Missing and Unidentified Human Remains Program Grant to District Attorney's Office; no match required

MOTION was made by Lorraine Cochran-Johnson, seconded by Larry Johnson, that this agenda item be recommended for approval. to the Board of Commissioners, due back on 12/20/2022. The motion carried by the following vote:

Yes: 3 - Commissioner Rader, Commissioner Cochran-Johnson, and Commissioner Johnson

Information provided by District Attorney, Sherry Boston

Question JR: Are there any plans to develop residual capacities?

SB: Absolutely, we have developed the playbook in using our current technologies to help with identifications, we are hopeful that our infrustrture will help us resolve these cases quickly.

Question LCJ: This was solved in July, I want to commend you and the department for solving this case and gaining the resources that you need. Is 27 a normal number

SB: I couldn't tell you what normal is for other jurisdictions, 27 is a large number but once we had the success in July it was a catalyst for us to write and apply for this grant, we did reach the highest cap available for the grant at \$500,000

2022-2435

Commission District(s): ALL
RFP - Request for Proposals No. 22-500616 Auditing Services (Multiyear): for use by the Department of Finance. Consists of providing auditing services for the County's financial statements. Recommend award to the sole responsive and responsible proposer: Mauldin & Jenkins, LLC. Amount Not To Exceed: \$1,822,500.00.

MOTION was made by Larry Johnson, seconded by Lorraine Cochran-Johnson, that this agenda item be recommended for approval. to the Board of Commissioners, due back on 12/20/2022. The motion carried by the following vote:

Yes: 3 - Commissioner Rader, Commissioner Cochran-Johnson, and Commissioner Johnson

-Information provided by Michelle Butler and CFO McNabb

Question JR: what was the defect of a non-responsive firm

MB: yes they failed to complete the LSBE section or provide a good-faith effort to do so.

Question LCJ: regarding LSBE, Are these measures audited? it seems as if this has not been successful for those listed as LSBE, I'm not sure if it makes sense for us to exclude firms that do not complete that portion. I do support staff's recommendation for an award.

Question LJ to McNabb: in first quarter of next year, Can we get an update to the dekalb first ordinance that has passed and how it is working for the county

Question JR: who was the firm before Mauldin & Jenkins?

McNabb KP&G was the auditor prior

Question JR: They were not contacted for the market survey, are they out of the public sector now? It does seem like a field that would ideally have more than two applicants.

McNabb: as far as I know KP& G still does the same work

Question JR: Is there any reason why we did not see them in the market survey

McNabb: I couldn't tell you why KP&G was not a part of it, Mauldin & Jenkins, has extensive governmental experience. Question TT: can we expand on the subcontractor attempts? Did they try to acquire subcontractors? We have three different responses.

MB: I'd have to go back and review

Question TT: I was not sure if this would help our previously stated goal of supporting LSBE opportunities. How do we view larger local companies, would we want LSBE review for all sectors?

JR: it's generally applicable, the highest rating is given to DeKalb LSBEs. The biggest challenge think are in the specialty as that they may not get qualified before the contract comes out which is a requirement

Question TT: do we already have local accounting firms already registered?

McNabb: Mauldin & Jenkins, has indicated two LSBE partnerships.

2022-2634

Commission District(s): All

To Amend the Fiscal Year 2022 Operating Budget

MOTION was made by Larry Johnson, seconded by Lorraine Cochran-Johnson, that this agenda item be recommended for approval. to the Board of Commissioners, due back on 12/20/2022. The motion carried by the following vote:

Yes: 3 - Commissioner Rader, Commissioner Cochran-Johnson, and Commissioner Johnson

-Information provided by Director Sigler

Question JR: on tax allocation districts, this doe not fund the allocations to the developing authorities but instead insures those reserves are correctly accounted for?

TS: that is correct.

Question JR: I think at some point the commission needs to adopt legislation that re-assign's the roles of those tax allocations. It is worth the review

Question LJ: For Central Staff, please put this on the Agenda with the School Board, their participation can help us gain a partnership and make the TAD more robust.

Question LCJ: As it relates to the formation of advisory committee; I would support the will of the body, however I think that a committee would be a step in the right direction but also an additional approval layer. How can we expand district communications

LJ: when we first started the TAD there was not a lot of funds and couldn't really have a conversation. Development in this area could help expand jobs and other economic outlets for students and residents. When did this start?

COO: More than 10 years. What I'd like to propose is bringing a discussion led by decide DeKalb to a PECS Committee to talk through the current plans and get feedback from the Commission.

Previously Heard Agenda Items:[2022-2389](#)

Commission District(s): All

Appropriation of American Rescue Plan Act Funding to Eligible Programs and Operating Expenses

MOTION was made by Lorraine Cochran-Johnson, seconded by Larry Johnson, that this agenda item be recommended holding in committee to the Board of Commissioners, due back on 12/20/2022. The motion carried by the following vote:

Yes: 3 - Commissioner Rader, Commissioner Cochran-Johnson, and Commissioner Johnson

*-Information provided by COO Williams**COO Williams: I request to hold this so that PWI can also hear the allocations**Question LJ: if we hold, how long will it take to get all this past, do you have enough for vaccines**COO Williams: I believe that we do if now, I can let you know**Question LJ: Will mental health be included**COO Williams: Yes, that will also be added to the omnibus substitute and after it is presented to PWI**TT: My recommendation for the commissioners is for us to have an understanding of what we are approving outside of it just as a line item on the paper. I'd like further detail on how it will be utilized after it is approved.*

III. DISCUSSION

Committee Budget Priorities

*Information provided by John Manson, Central Staff**JR: you may want to add a section for capital improvement amounts since that is a different and longer**process. Question TT: under 2022's requests are we trying to come back to unfulfilled request or do we restart**JM: That is up to Commissioner's discretion**LJ: usually a mixture of both, the line items do not always change*

OIIA Report of Audit Review Items 2022

Information provided by Director Lavois Campbell

Question LJ: please provide additional clarification that these requests that are items have a higher significant value

LCJ: It is the rule of PWI that any item over 3 million goes for additional review. To be able to say you have saved 40 million in your review is incredible. I'm grateful for the assistance and turnaround time for every item Question LJ: When you talk about reductions how does that relate to efficacy and effeteness? Did reductions lead to greater efficacy and where did the money go?

Question JR: your primary methodology is to look at the department justification? do you have any information on when departments have had to come back and supplement a contract because it was reduced?

LC: Not off the top of my head but coming back to review any change orders or additional needs of these contracts is something we can include moving forward

LCJ: the bulk of the savings we have seen is not expending unnecessary funds on contracts and allowing those funds to be reallocated by the governing authority

LC: Moving forward we are planning to do more post award reviews and if there is tangible value in money awarded.

Purchasing Policy Audit Report

Information provided by Director Lavois Campbell

Question LJ: is there anything on page 3 that is in practice but not addressed in the policy? If it is being practiced is it not the policy?

LC: it is, but the benefit of documentation is having the practice continued and ensuring consistency. So after I or my team move on the practice is defined and the standard is continued. Protests would be an example of this.

JR: I do encourage the internal auditor to continue to focus on these issues. They have the most direct finical impact of stakeholders and residents. I'd like to send a copy of this document to the charter review commission

Accounts Payable Audit Report

Information provided by Director Lavois Campbell

Question LCJ: what would be helpful here is including the date of findings so we can assess how quickly action is taken. I'm wondering from the COO what can be done to ensure that these items are adjudicated efficiently.

COO Williams: I do not know the status of each of these 9, we have fired a consultant to help us wit them and I can assure by March 1, 2023, we will have them addressed with. If you'd like us to provide you an update or at a meeting before march 1st present their status

Question LCJ: in terms of item 4, do we not include a conflict of interest form?

LC: for the filing, there was no evidence the risk of conflict was not properly investigated. One of the requirements is vendors become registered with the County, we do not have sufficient review, in some cases a conflict is found out after and needs dealt with.

JR: This committee should entertain a meeting where an update is provided currently it looks as if only 1 of 9 are currently resolved. Can you provide a year-end summary of your audit findings with the agreed to recommendations

Meeting Ended At: 2:31 PM

MOTION was made by Larry Johnson, seconded by Lorraine Cochran-Johnson, that this agenda item be adjourned meeting. The motion carried by the following vote:

**Yes: 3 - Commissioner Rader, Commissioner Cochran-Johnson, and
Commissioner Johnson**

Barbara H. Sanders-Norwood CCC, CMC