



DeKalb County Audit Oversight Committee

M E E T I N G MINUTES

January 27, 2017 ■ 12:00 PM
330 West Ponce De Leon Avenue
First Floor Conference Room
Decatur, Georgia 30030



Committee Members

Harmel Codi
Gena Major
Monica Miles
William J. Mulcahy
Harold Smith, Jr.

Legal Counsel

Mary Carole Cooney

I. Call Meeting to Order

Chairperson Monica Miles called the meeting to order at approximately 12:14 PM.

II. Welcome and Introduction of Committee Members

Chairperson Monica Miles introduced the members of the Audit Oversight Committee.

III. Adoption of the Agenda

Adoption of the proposed agenda was moved by Harold Smith, Jr., seconded by Harmel Codi, and approved unanimously.

IV. Opening Statement

Chairperson Monica Miles waived making an Opening Statement

V. CAE Update: John Greene, Chief Audit Executive, reported on the following:

- That we are well under budget for 2016, subject to adjustments which should not change that conclusion.
- That he, Monica Miles and Harold Smith, Jr. met with the County's budget analyst and are satisfied with the recommended budget of \$1.368 million.

- That he has hired two persons for manager positions although they have not begun working. His administrative assistant, Shannon Ford, has begun work. He is interviewing a prospective I.T. manager next Wednesday.
- There is not enough secure office space in the County's West End/Tucker complex. This may mean going back to the third floor of the Maloof Building and taking more space. The Committee also discussed the possibility of leasing privately-owned space.
- The CAFR presentation by Mauldin & Jenkins is scheduled to be held at the next AOC business meeting on February 10.
- He, Monica Miles and Harold Smith, Jr. met to review submissions, and subsequently met to compare individual scores, for the audit solicitation, and unanimously recommended the same vendor whose proposal will be presented to the Board of Commissioners' Committee of the Whole on February 7, then come back to the Board of Commissioners for Approval on February 14.
- John presented, and the Committee discussed, his draft plan for the OIA for 2017.

VI. Recommendation of solicitation submission

A motion to accept the recommendation of the AOC subcommittee was made by Gena Major, seconded by Harold Smith, Jr. and adopted unanimously.

VII. Statement of Public Comment Guidelines

Legal Counsel Mary Carole Cooney read aloud the guidelines for comments from members of the public.

VII. Public Comments

Mr. Stephen Binney stated that he doesn't yet know the name of the recommended water billing auditor. Do we have to wait? Burrell Ellis has spoken about the \$1.8 million unaccounted for in County finances, and asked when actual audits will state where the funds are. He further asked for a full audit of the entire County as soon as possible. Mr. Rhea Johnson stated that he doesn't think anyone working for DeKalb County knows how bad it is. He asked not to use Watershed funds to audit Watershed billing. He further complained that we're in slow motion while the County is in financial crisis. William Mulcahy called to the attention of the Committee that Mr. Johnson exceeded his time limitation.

VIII. Acceptance of January 13, 2017 Meeting Minutes

The minutes of the January 13, 2017 meeting were accepted as presented, no objections or corrections having been made.

IX. AOC Website Update

Harold Smith, Jr. reported to the Committee concerning the updated AOC website. He is requesting that the website include a second page for "Solicitations and Procurement."

X. Other Business

- Legal Counsel Mary Carole Cooney presented a proposed protocol for responding to requests for audits made to individual AOC members. After discussion, the Committee approved the following protocol statement, to be included in the Bylaws, by a vote of four yeas and one nay (William Mulcahy):

It is the determination of the Audit Oversight Committee (AOC) that personal responses to requests for audits, whether affirmative or negative, and promises of action, compromise the integrity of the OIIA, and should not be made by AOC members. Each request should be considered on its merits and reviewed according to a uniform set of standards. This uniform consideration is not possible if any AOC member acts individually. AOC members resolve that their responses to such requests will be handled as follows:

- The person making the request should be thanked, and if necessary, asked to reiterate and explain the request to determine if the question is one appropriate for the OIIA (e.g., does the question pertain to another jurisdiction altogether, or to an issue clearly a matter of ethics, or does it simply state a customer complaint). Those requests can be re-directed.
- If the request is likely to be one related to the OIIA function, the person making the request should be asked to direct that request to our Chief Audit Executive, by voice mail or by email. This will ensure that the request is handled properly and promptly.
- The Committee discussed the need for an independent email address, not routed through the County, and a standard form which could be accessed on the AOC website.
- The Committee discussed enforcement of rules of decorum during meetings. William Mulcahy stated for the record that he was approached by Mr. Rhea Johnson at the beginning of the meeting and found Mr. Johnson's comments to be inappropriate. Mr. Mulcahy also asked that the Committee reconfigure its seating arrangement so that the Committee faces the entrance door.

XI. Next Business Meeting Date

The next business meeting of the Committee is scheduled for February 10, 2017.

XI. Meeting Adjournment

The regular business meeting concluded at 1:49 p.m., with the unanimous consent of all Committee members present.