



**DeKalb County Audit Oversight Committee**

**M E E T I N G M I N U T E S**

**January 13, 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 12:10 PM.

**II. Welcome and Introduction of Committee Members**

Chairperson Monica Miles welcomed everyone to the Audit Oversight Committee's first meeting of 2017, and introduced its members.

**III. Adoption of the Agenda**

Adoption of the proposed agenda was moved by Vice Chairperson Gena Major, seconded by Harold Smith, Jr., and approved unanimously.

**IV. Opening Statement**

Chairperson Monica Miles told those present that she is pleased to serve as chairperson for 2017. She thanked Harold Smith, Jr. for his help in her transition to this role, thanked Harmel Codi and Gena Major, and welcomed William J. Mulcahy, the newest member of the Committee. She reviewed the major accomplishments of the Audit Oversight Committee (AOC) in 2016, especially that the AOC was able to hire its Chief Audit Executive (CAE), John Greene. She

concluded by stating that the Committee looks forward to assisting the CAE in moving towards developing a fully functioning Office of Independent Internal Audit in 2017.

**V. Statement of Public Comment Guidelines**

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

**VI. Public Comments**

Mr. Stephen Binney stated there are two things he wished to tell the AOC. County Commissioner Larry Johnson deserves to be looked at to determine if County funds were properly expended for the map used to propose the City of Prosperity to be located in southwest DeKalb County. He also asked the Committee to note that Sharon Barnes Sutton used \$23,000 of County funds for a brochure which he suspects will be used for her next political campaign.

**VII. Acceptance of December 16, 2016 Meeting Minutes**

The minutes of the December 16, 2016 meeting were corrected to add to the Opening Statement that Chairperson Harold Smith, Jr. told the Committee that "We proposed a \$1.8 million budget and the structure of the Office of Independent Internal Audit." Harold Smith, Jr. moved that the Committee approve the minutes, as corrected, and Vice Chairperson Gena Major seconded his motion. The minutes, as corrected, were accepted by unanimous vote of those present.

**VIII. Review Legal Counsel December 16, 2016 Invoice for Acceptance**

The Committee reviewed the invoice submitted by legal counsel for services rendered in December 2016. Harmel Codi moved to accept the invoice for payment, and Harold Smith, Jr. seconded the motion, which passed by unanimous consent of those present.

**IX. CAE Update**

1. John Greene reported on the progress of hiring senior-level staff. His administrative assistant, Shannon Ford, began work on January 3. John is interviewing prospects for Financial Manager, and reviewing credentials of prospective Performance Managers. He has also reached out to individuals to recruit for the IT position.
2. John Greene reviewed the status of the OIIA move to permanent office space. The third floor of the Maloof Building may not be adequate. The office's requirements may compel a move to a location other than the Maloof building, such as the County's Tucker complex. The Board discussed whether siting the office in the Tucker location would be more advantageous to the work of the OIIA.
3. Responses to the audit solicitation are due by the extended deadline which is this afternoon. One response has already been received. John asked the Committee's help in reviewing solicitations next week.
4. The risk assessment is awaiting the input of senior-level managers not yet hired, but John expects to start in February.

5. The Committee discussed the County's internal auditor, Mauldin & Jenkins, and its Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2015. John Greene will determine whether the findings of that report have been presented to the Board of Commissioners, and whether the report will be presented to this Committee. Under House Bill 599, the Committee is responsible for conducting or overseeing the selection of the successor to Mauldin & Jenkins. Mauldin & Jenkins is now in the last year of its contract with the County.

**X. AOC Website Updates**

Harold Smith, Jr. reported to the Committee concerning the updated AOC website on which the Committee's schedule and meetings, and an updated Committee members list have been posted. The website has a new look with our schedule and meeting times, but it needs editing in some details as to the history and chronology of the AOC organization.

**XI. Other Business**

- The Committee discussed whether employees of the County's present internal audit department should be eligible to be hired by the OIIA. William Mulcahy recommended not except for the lower levels, unless the employees are certified. Chairperson Monica Miles cautioned that the OIIA will need both new energy and experienced continuity.
- Vice-chairperson Gena Major urged the Committee members to attend County inaugural and other public events and to communicate that they are doing so in their capacity as members of the AOC so as to promote the visibility of the AOC to County officials and the community.
- William Mulcahy asked how to handle email requests for audits sent to individual AOC members from members of the public. Chairperson Monica Miles and Legal Counsel Mary Carole Cooney will devise a standard response that can be used.
- The Committee discussed when and how to set the number of audits to be conducted within this fiscal year. Vice-Chairperson Gena Major suggested two time lines, one from the Chief Audit Executive for staffing, etc., and another for budget and any other critical milestones to be used during this fiscal year. The Chairperson asked John Greene for the critical milestones he proposes to be used.

**XI. Next Business Meeting Date**

The next business meeting of the Committee is scheduled for January 27, 2017.

**XI. Meeting Adjournment**

The regular business meeting concluded at 2:07 p.m., with the unanimous consent of all Committee members present.