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

Legal Counsel
Mary Carole Cooney

I. Call Meeting to Order
Chairperson Monica Miles called the meeting to order at approximately 12:03 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 William Mulcahy, and approved unanimously.

IV. Opening Statement
Chairperson Monica Miles stated the purpose of the Audit Oversight Committee and its role to provide oversight, monitoring, and technical assistance to the Office of Independent Internal Audit and to ensure the independence of the Office of Independent Internal Audit. She also discussed the upcoming move into infrastructure for the Office of Independent Internal Audit to start fully functioning.

V. Statement of Public Comment Guidelines

*Members were not present at the AOC meeting.
Legal Counsel Mary Carole Cooney read aloud the guidelines for comments from members of the public.

VI. Public Comments
(3 minutes per person)

Mr. Stephen Binney acknowledged the extension of time for making public comments. He also stated that his comments made at the January 27th AOC meeting were not intended to disparage any individual or AOC as a whole. Chairperson Miles sought clarification from legal counsel as to defining disparaging comments during Committee meetings. Mr. Binney further discussed his previous comments.

VII. Acceptance of January 27th 2017 Meeting Minutes
The minutes of the January 27th, 2017 meeting were accepted as presented, no objections or corrections having been made.

VIII. CAE Update: John Greene, Chief Audit Executive, reported on the following:
• That he has hired two persons Cornelia Lewis and Lavois Campbell for manager positions and they will begin working February 21st, 2017. He has interviewed an I.T. manager but may have another prospect to interview for position also.
• The Office of Independent Internal Audit will be moving to the third floor of the Maloof Building but the office space will require additional repairs and necessary acquisition of office equipment to operate by possibly using surplus equipment from the County to help with this function.
• That he is still in negotiation of getting additional licensing to access the audit software Teammate.
• That he met with the Board of Commissioners’ Committee of the Whole on February 7th, 2016 to discuss the Water Billing /Meter Audit Solicitation proposal which was then referred to the Finance, Audit and Budget Committee to reiterate his process of how he selected an appropriate firm to carry out the audit solicitation for water billing. Also he discussed with the Finance, Audit and Budget Committee why he increased the budget to $275,000 to carry out the Water Billing /Meter Audit Solicitation.
• That he reviewed the 2017 Budget and found some areas of concern to include in his risk assessment.

IX. CAFR Presentation - Mauldin & Jenkins
The CAFR Presentation was presented by Joel Black and Doug Moses of Mauldin and Jenkins.

X. Other Business
Legal Counsel Mary Carole Cooney presented the previously-adopted protocol amendment for responding to requests for audits made to individual AOC members for incorporation into the Bylaws. Chairperson Monica Miles moved adoption of the Bylaws amendment

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which was seconded by Harold Smith, Jr. and approved by a vote of two 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.

- Legal Counsel Mary Carole Cooney presented her invoice for legal services rendered in January. The Committee reviewed it and felt that it was appropriate. William Mulcahy moved approval, which was seconded by Chairperson Monica Miles, and unanimously approved.”

XI. **Next Business Meeting Date**

The next business meeting of the Committee is scheduled for March 24th, 2017.

XII. **Meeting Adjournment**

The regular business meeting concluded at 2:09 p.m., with the unanimous consent of all Committee members present.

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