



DeKalb County Audit Oversight Committee

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

March 24th, 2017 ■ 12:00 PM

330 West Ponce De Leon Avenue

First Floor Conference Room

Decatur, Georgia 30030



Committee Members

Monica Miles^{1*}

Gena Major

Harold Smith, Jr.^{2*}

Harmel Codi

William J. Mulcahy

Legal Counsel

Mary Carole Cooney

I. Call Meeting to Order

Chairperson Monica Miles called the meeting to order at approximately 12:04 P.M.

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 Vice Chairperson Gena Majors, seconded by Harmel Codi, and approved by all members present at the time of vote.

IV. Statement of Public Comment Guidelines

Chairperson Monica Miles waived the reading of public comment guidelines since no members of the public chose to make public comments.

V. Public Comments

(15 minutes; 3 minutes per person)

No public comments were made from members of the public.

*1 Ms. Miles left the meeting at 1:00 p.m. to attend a Water Billing/Meter Audit update meeting and returned at approximately 2:45.

*2 Harold Smith arrived at approximately 1:00 p.m.

VI. February Legal Invoice Approval

The legal invoice for the month of February was discussed. Harmel Codi moved and Gena Majors second a motion to approve invoice for payment. Motion was approved by members present at the time of vote.

VII. Acceptance of February 10th, 2017 Meeting Minutes

Corrections to the minutes of the February 10th, 2017 meeting were made. Chairperson Monica Miles made a motion to accept minutes as corrected; Gena Majors seconded. Motion was approved by members present at the time of vote.

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

- The Audit Oversight Committee Contract for an independent audit of the DeKalb County Government Water Metering and Billing was executed on March 17, 2017 with KPMG. In addition, a kickoff meeting was held with KPMG to finalize the scope of the project.
- The current newly hired staff has begun to work on the overall vision, mission, and values of the Office of Independent Internal Audit (OIIA). We are still in the process of hiring additional personnel as well as reviewing other recruiting options for the Information Technology Audit Manager position. In addition, two Internal Auditor Senior and two Internal Auditor positions have offers out to the potential candidates.
- CAE handed out and briefly discussed his proposed draft of the 2017 Risk-Based Audit Plan with the approximate budgeted hours to be spent on the projects.
- CAE is working with DeKalb's Ethics Officer, Stacey Kalberman on the handling of hotline calls.
- The OIIA's final budget was approved for \$1.36 million dollars. As of February 28, 2017, OIIA spent approximately \$60,000 of the budget, which includes Personal Services.
- Remodeling of the current office space to create additional offices was approximately \$23,000.
- CAE mentioned receiving assistance from Delois Robinson of DeKalb's Purchasing and Contracting department on the external audit solicitation of the Water Billing/Meter process for DeKalb County.
- A meeting on was held on March 24, 2017 with KPMG and Michael Thurmond, DeKalb County CEO, to discuss the Water Billing/Meter Audit project.

IX. Report from the AOC

- Chairperson Monica Miles turned over the meeting to Vice Chairperson Gena Majors in order to attend a Meeting with DeKalb's CEO Michael Thurmond and KPMG.
- Committee member Harold Smith gave an update on behalf of Chairperson Monica Miles in regards to the signed contract with KPMG and their plan of action to proceed with the issue of Water Metering and Billing.
 - A draft plan of action from KPMG is expected to come out in approximately 90 days.
 - The Water RFP Subcommittee (Monica Miles and Harold Smith) and CAE will be having progress updates with KPMG every two weeks.
 - The Subcommittee anticipates that KPMG will begin work on Monday, March 27th, 2017 following the meeting with CEO Michael Thurmond on March 24, 2017 in regards to KPMG Contract.
- On February 28th, 2017 Chairperson Monica Miles and CAE John Greene had subpoenas addressed to them. Legal Counsel arranged for the subpoenas to be withdrawn.

- Legal Counsel stated that protocol for the Dissemination of Information in compliance with the AOC Bylaws should only be given out by the Audit Oversight Committee Chairperson or the Chief Audit Executive.
- Vice Chairperson Gena Majors reiterated the purpose of the Audit Oversight Committee role is 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.

X. Other Business

- A motion to attend the 2017 Annual Conference for the Association of Local Government Auditors (ALGA) was moved by William Mulcahy, seconded by Gena Majors, and approved unanimously.
- Committee members agreed unanimously to extend an invitation to the following associates for the next AOC meeting held on April 28th, 2017 to update progress on pending projects:
 - KPMG ; Water Metering and Billing
 - Mauldin and Jenkins; 2016 Annual Financial Audit
 - Dianne McNabb; Interim CFO, DeKalb County Government

XI. Next Business Meeting Date

The next business meeting of the Committee is scheduled for April 28th, 2017.

XI. Meeting Adjournment

The regular business meeting concluded at 3:09 p.m., with the unanimous consent of all Committee members present.