



DeKalb County Audit Oversight Committee
MEETING MINUTES
May 19th, 2017 ■ 12:00 PM
1300 Commerce Drive
5th Floor Conference Room
Decatur, Georgia 30030



Committee Members

Monica Miles
Gena Major *¹
Harold Smith, Jr.
Harmel Codi *²
William J. Mulcahy

Legal Counsel

Mary Carole Cooney

I. Call Meeting to Order

Chairperson Monica Miles called the meeting to order at approximately 12:05 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 Harold Smith, seconded by William Mulcahy, and approved by all members present at the time of vote.

IV. Statement of Public Comment Guidelines

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

V. Public Comments

(15 minutes; 3 minutes per person)

Public comments were received from Stephen Binney

VI. March and April Legal Invoice Approval

*¹ Gena Major arrived at approximately 12:14 p.m.

*² Harmel Codi was not present at the meeting.

The legal invoices for the months of March and April were discussed. William Mulcahy moved and Harold Smith seconded a motion to approve the invoices for payment. Motion was approved by members present at the time of vote.

VII. Acceptance of March 24th, 2017 Meeting Minutes

Corrections to the minutes of the March 24th, 2017 meeting were made. Harold Smith made a motion to accept minutes as corrected; William Mulcahy seconded. Motion was approved by members present at the time of vote.

VIII. Mauldin and Jenkins Update on 2016 Audit

Joel Black and Doug Moses of Mauldin and Jenkins gave a brief update on the status of the 2016 Audit.

IX. KPMG Update on Water Billing Engagement

Mel Paret and David Roberts of KPMG gave a brief update on the status of the Water Billing Engagement.

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

- The Office of Independent Internal Audit (OIIA) has filled seven out of the eleven professional staff positions for the department. In addition, an offer was made and accepted by April Green who will serve as the I.T. Manager for OIIA with a prospective start date in June 2017.
- On April 18th, 2017, the CAE made a presentation to the Committee of the Whole in regards to the OIIA 2017 Risk-Based Audit Plan.
- On May 9th, 2017, the OIIA was presented a proclamation by DeKalb's Board of Commissioners as part of International Internal Audit Awareness Month which recognized the vital role internal audit holds in county government operations.
- The CAE held a meeting with CEO Michael Thurmond and his Chief of Staff, La'Keitha Carlos, to discuss the status of the Mauldin & Jenkins 2015 audit findings. He is awaiting a response from the CEO's Office on the corrective actions that they have taken on the findings and recommendations of the 2015 audit findings.
- The CAE reported that OIIA's budget of \$1.36 million dollars is on track, with the possibility to spend some of the budget on staff augmentation in completion of the 2017 Work Plan.
- The CAE reported that the OIIA staff and two Committee Members (Vice-Chair Gena Majors and Harold Smith) are attending the 2017 ALGA Conference in Atlanta, GA on May 22-23rd, 2017. In addition other staff members are attending GASB training in Dunwoody, Georgia May 22nd-26th, 2017.
- The CAE mentioned that staff are in the planning stages on some assignments from the current Work Plan in the following areas:
 - a. Sole Source
 - b. Emergency Contracting
 - c. Low-Bid Process
 - d. Procurement Policy Procedures

XI. Other Business

No other business was discussed by Committee Members present at the time of the meeting.

XI. Next Business Meeting Date

The next business meeting of the Committee is scheduled for June 23rd, 2017.

XII. Meeting Adjournment

The regular business meeting concluded at 1:37 p.m., with the unanimous consent of all Committee members present.