



DeKalb County Audit Oversight Committee

MEETING MINUTES

May 25, 2018 ■ 12:00 PM

5th Floor Conference Room

Manuel J. Maloof Building

1300 Commerce Drive

Decatur, Georgia 30030



Committee Members

Monica Miles

Gena Major

Harmel Codi

Harold Smith, Jr.

Legal Counsel

Mary Carole Cooney

I. Call Meeting to Order

Chairperson Gena Major called the meeting to order at approximately 12:02 p.m.

II. Welcome and Introduction of Committee Members

Chairperson Gena Major introduced the members of the Audit Oversight Committee.

III. Adoption of the Agenda

Adoption of the proposed agenda was moved by Monica Miles, seconded by Harmel Codi, and approved unanimously.

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)

Joe Arrington stated he is pleased with the efforts the Audit Oversight Committee (AOC) and the Office of Independent Internal Audit (OIIA) is making to connect with the public and thanked Chairperson Gena Major and CAE John Green for their attendance to the DeKalb County's Civic Association Network (C.A.N.). Stephen Binney thanked the Committee and suggested the AOC made its presence known more through the media.

VI. Audit Oversight Committee Chairperson Gena Major Comments

Chairperson Gena Major commented on the progress the Office of Independent Internal Audit has made and also thanked the Committee for their service to the Audit Oversight Committee.

VII. April and May Legal Invoice- Review/Approval for Payment

The legal invoices for the months of April and May was discussed. Monica Miles moved and Harmel Codi seconded a motion to approve the invoices for payment. Motion was approved by members present at the time of vote.

VIII. Acceptance of March 23, 2018 Minutes

The minutes of the March 23, 2018 meeting were approved and accepted as revised by all members present at the time of the vote.

IX. Adoption of Minutes of April 26, 2018- AOC Interviews of Potential Committee Members

The minutes of April 26, 2018 Special Called Meeting were approved and accepted as presented, with no objections or corrections having been made.

X. Update on AOC appointments

Chairperson Gena Major stated that recommendations for the chosen candidates for the two vacant AOC appointment positions were sent to Howard Mosby, Georgia House of Representatives, District 83. In addition Chairperson Gena Major stated that the Committee is anticipating acceptance of the chosen candidates by May 31, 2018.

XI. Update on Gas South Marketing- Unexclusive Agreement

AOC Chairperson Gena Major and Chief Audit Executive (CAE) John Greene met with DeKalb County's Chamber of Commerce about the Gas South Unexclusive Agreement. In addition, they meet with Commissioner Rader, Antwyn Brown, DeKalb County's Board of Commissioners Chief of Staff and DeKalb County's Chief Operating Officer Zack Williams about the Gas South Unexclusive Agreement and confirmed with them that the agreement has expired.

XII. HB599 Amendment

HB 599 Amendment was passed by the Georgia State Senate and House and signed by Governor Nathan Deal.

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

- **The CAE stated that actuals for April are on track in regards to budgeted expenditures, but he may need to increase the budget during the mid-year adjustment period for other professional services.**
- **The CAE stated that he presented the 2018 Work Plan to the Board of Commissioners Committee of the Whole on May 5, 2018. The 2018 Work Plan was approved by Chairperson Gena Major and issued on May 18, 2018. In addition, the CAE reported that he made a presentation at DeKalb County's BOC Retreat on May 5, 2018 about a few findings and recommendations from the five audits that were issued by OIIA.**
- **The CAE reported that he presented the 2017 Annual Report to the Finance and Budget Committee that highlighted the accomplishments of the OIIA in 2017.**

- The CAE stated that Chairperson Gena Major and himself attended the DeKalb County's Civic Association Network (C.A.N.) to discuss the roles of the Audit Oversight Committee and the OIIA's purpose within the County.
- The CAE stated that he will be speaking at the IIA's/ CFE conference in August 2018.
- The CAE reported that the Annual Financial Audit of DeKalb County performed by Mauldin & Jenkins is progressing and they plan to issue the report by June 30, 2018. In addition, the CAE has arranged for Mauldin & Jenkins to attend the next AOC meeting in June to give an update on the audit to the Committee.
- The CAE reported that the OIIA has continued to conduct assignments on the current Work Plan in the following areas :
 - a. Review of Cash Handling Procedures
 - b. Temporary Service Contracts (Finance, Sanitation, & Watershed)
 - c. Professional Services
 - d. Personal Identifiable Information Records
 - e. Alcohol Privilege License Process
 - f. Animal Shelter (Post-construction)
 - g. Local Small Business Enterprise Program
 - h. Consent Decree
 - i. Animal Service Process
 - j. Code Enforcement Process.
 - k. Workforce Development Grant
 - l. HR Employee Filing Process

XIV. Other Business

Audit Oversight Committee member, Monica Miles, confirmed that May, 25th, 2018 would be her last meeting as Committee member of the AOC.

XV. Next Business Meeting Date

The next business meeting of the Committee is scheduled for June 29, 2018 at 12:00 p.m.

XVI. Meeting Adjournment

The Meeting adjourned at 1:40 p.m. with the unanimous consent of all Committee members present.