



**DeKalb County Audit Oversight Committee**

**MEETING MINUTES**

**October 13, 2017 ■ 12:00 PM**

**5<sup>th</sup> 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 Monica Miles called the meeting to order at approximately 12:00 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 Gena Majors, 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)

Ryan Brown stated that the findings in reference to [DeKalb's Beautification Unit<sup>1</sup>](#) and [Animal Service<sup>2</sup>](#) completed by the Internal Audit group in Finance were validated but vague in details. He encouraged the Audit Oversight Committee to be more detailed in their audit reports. Joe Arrington suggested that he would like to see the Audit Oversight Committee's audits become more available to the public and thanked the Audit Oversight Committee for their services. Beth Thompson asked the Audit Oversight Committee to consider doing an independent audit on DeKalb's Code Enforcement, Animal Enforcement, and Beautification Unit. Stephen Binney made a suggestion that the

<sup>1</sup> DeKalb's Internal Audit Division Finance Department Beautification Unit Compliance Review 2017 (see link)

<sup>2</sup> DeKalb's Internal Audit Division Finance Department Police Department Animal Services Enforcement Compliance Review 2017 (see link)

Committee plans for audits become more accessible to the public and thanked the Audit Oversight Committee for their services.

**VI. August and September Legal Invoice**

The legal invoices for the months of August and September was discussed. Gena Major 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 August 11, 2017 Meeting Minutes**

The minutes of the August 11, 2017 meeting were accepted as presented, no objections or corrections having been made.

**VIII. Update on AOC appointments**

A letter was sent to William Mulcahy and State Representative Howard Mosby about a successor to Mr. Mulcahy on the Audit Oversight Committee.

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

- The Office of Independent Internal Audit (OIIA) has hired Pamela Smith as the Senior I.T. Auditor. In addition, the remaining I.T. Internal Auditor position offer has been accepted by Monique Crooks who will start on October 30, 2017 resulting in the full staffing of the OIIA.
- The CAE stated CEO Michael Thurmond has until December 1, 2017 to respond to the 22 findings and recommendations from the Water Metering and Billing Audit.
- The CAE is currently working on the follow-up status of the Mauldin & Jenkins Audit Findings from the 2015 annual audit and is testing additional information in regards to material weaknesses found from fiscal year 2016.
- The CAE stated that the proposed budget for 2018 has increased from 2017's budget of \$1.36 million to \$1.68 million as a result of professional services, staff augmentation and annualized salaries and benefits.
- The CAE reported that the budget is on track in regards to expenditures for 2017.
- The CAE reported that committee members Gena Majors, Harold Smith and himself along with two other individuals are currently in the process of reviewing the solicitation of RFP's for the acquisition of an external audit firm and will meet to discuss the RFP on Thursday October 19, 2017. The CAE reported that the website was being developed and should be completed by year end. In addition, the OIIA has continued to conduct assignments on the current Work Plan in the following areas :

- a. Sole Source
- b. Emergency Procurement Process
- c. Low-Bid Process
- d. Procurement Policy Procedures
- e. Informal/ Formal Procurement Processes
- f. Review of Cash Handling Procedures
- g. Personal Identifiable Information Records
- h. Temporary Service Contracts
- i. CDL Testing
- j. Water Billing End Engagement
- k. Alcohol Privilege License Process

**X. Other Business**

- A motion to delegate authority to the Audit Oversight Subcommittee to make recommendations to the Board of Commissioners on the top three firms for completing the DeKalb County external audits based on the evaluation of the proposals from the audit firms was moved by Harold Smith, seconded by Gena Majors and approved unanimously.
- Committee member Gena Majors suggested that the Committee start devising meeting dates for 2018.

**XI. Next Business Meeting Date**

The next business meeting of the Committee is scheduled for November 17, 2017.

**XII. Meeting Adjournment**

The Meeting adjourned at 1:22 p.m. with the unanimous consent of all Committee members present.