



**DeKalb County Audit Oversight Committee
Summary of August 11th, 2017 Meeting**

Pursuant to O.C.G.A. § 50-14-1(e)(2)(A), the following is a summary of the subjects acted on and those members present at the August 11, 2017 meeting of the DeKalb County Audit Oversight Committee (AOC):

1. The Meeting was called to order at 9:00 a.m. by Chairperson Monica Miles. Members present were Chairperson Monica Miles, Gena Majors, Harold Smith Jr., and Harmel Codi. Member William Mulcahy was not present at the meeting.
2. The Committee adopted its agenda for this meeting by all members present at the time of the vote.
3. Members of the Committee approved payment of the invoices for legal services rendered in June and July. William Mulcahy was not present for the vote.
4. Mauldin & Jenkins gave an update on 2016 Audit.
5. KPMG gave an update on the Water Billing Engagement.
6. CAE Update: John Greene, Chief Audit Executive, reported on the following:
 - The Office of Independent Internal Audit (OIIA) has eleven positions filled and is in the process of filling the remaining two I.T. Auditor positions by the end of September 2017.
 - The CAE met with Mauldin & Jenkins and received an update on the 2016 single audit report. In addition, he plans to meet again with Mauldin & Jenkins to compare the results of the potential findings of the 2016 audit to the follow-up he is performing on the 2015 findings.
 - The CAE reported that the OIIA's budget is on track in regards to expenditures.
 - The CAE reported that the OIIA is currently working on the Hotline protocol to allow for the effective tracking of hotline responses and maximize the flow of information between the OIIA and the Ethics Office. In addition, the OIIA has begun to conduct assignments on the current Work Plan in the following areas:
 - Sole Source
 - Emergency Procurement Process
 - Low-Bid Process
 - Procurement Policy Procedures
 - Informal/ Formal Procurement Processes
 - Review of Cash Handling Procedures
 - Personal Identifiable Information records
7. Discussion was held on how to request a new AOC appointment to replace William Mulcahy.
8. Next Business Meeting is scheduled September 22, 2017 at 12:00 p.m.
9. The meeting was adjourned at 10:28 a.m.