



## DeKalb County Audit Oversight Committee

### MEETING MINUTES

Friday, December 15, 2023, from 12:00 PM – 1:30 PM

Zoom Meeting\*

#### Committee Members

Lisa Earls - Chairperson

Gloria Gray – Vice Chairperson

Chris Boyd-Witherspoon, Chair – Pro Tem

Adrienne McMillon

Harold Smith

#### Legal Counsel

Mary Carole Cooney

#### I. Call Meeting to Order

The meeting was called to order by Chairperson Lisa Earls at 12:01 pm.

#### II. Welcome and Introduction of Committee Members

The Committee members introduced themselves except for Chris-Boyd Witherspoon, who was absent.

#### III. Adoption of the Agenda

The agenda was amended per Chairperson Lisa Earls. The chairperson requested that The Charter Review Commission discussion item be added to the agenda. Harold Smith moved to adopt the agenda with the requested changes, and Adrienne McMillan seconded. The committee voted unanimously in favor.

#### IV. Public Comment Guidelines

Public comment guidelines presented by Legal Counsel Mary Carole Cooney.

#### V. Public Comments

One public comment was received.

#### VI. Review/Approval for Payment Legal Invoices-

Gloria Gray moved to approve legal Invoice # 745 & 746 for services rendered in October and November 2023, and Harold Smith seconded. The committee voted unanimously in favor.

#### VII. Approval of October 27, 2023, Meeting Minutes

Adrienne McMillon moved to accept the meeting minutes from October 27, 2023, and Gloria Gray seconded. The committee voted unanimously in favor.

#### VIII. Chief Audit Executive (CAE) Update- Lavois Campbell

- **Budget Update**

(Review of Budget/Actual Expenses) YTD Budget, \$1,885,043 YTD Actual, \$1,321,376, Variance, \$563,667.

- **Staff News and Activities**

**Mr. Rhon Williams**, CIA, CISA, joined the OIIA Team on August 31, 2023, as a Senior Internal Auditor. Mr. Williams is a Certified Internal Auditor and a Certified Information Systems Auditor.

**Mr. Maxwell Addico** joined the OIIA team on November 27, 2023, as the IT Audit Manager.

- **Audit-Related Activities**

Eight (8) Audit Reports have been issued YTD.

- **Non-Audit Activities**

The OIIA has reviewed 45 contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of \$573,816,816.65 for 2023 YTD. The OIIA has identified contract value reductions of \$32,895,033.41 or 5.7%!

- **2023 Follow-up on Issued Audits**

Six (6) follow-up Audits have been issued, and five (5) are currently in progress.

- **Status of 2023 Audit Projects**

CAE Campbell gave an update on open Audit Projects, most of which have been issued or are in the fieldwork stage. One (1) project is on hold due to staffing issues.

- **Status of Audit Findings**

A total of 33 audit reports have been issued since 2017, with 183 findings.

## **IX. Other Business**

- **Communication to the DeKalb County Charter Review Commission.**

Legal Counsel Mary Carole Cooney reported on the work, now concluded, of DeKalb County's Charter Review Commission (CRC), which included a review of the state legislation pertaining to the Independent Internal Audit functions.

- **AOC Leadership Election for 2024**

**The following officers were nominated and approved for the 2024 term:**

Ms. Gloria Gray – Chairperson (Nominated by Adrienne McMillion, 2<sup>nd</sup> by Harold Smith)

Adrienne McMillan – Vice Chairperson (Nominated by Harold Smith)

Chris Boyd-Witherspoon, Chair – Pro Tem

The committee voted unanimously in favor of the appointments.

## **X. Next AOC Meeting Date-Tentatively Friday, February 23, 2024, at 12:00 pm**

## **XI. Business Meeting Adjournment**

The meeting adjourned at 12:58 pm.