



**DeKalb County Audit Oversight Committee
Summary of December 17, 2021 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 December 17, 2021 meeting of the DeKalb County Audit Oversight Committee (AOC):

1. The Meeting was called to order at 12:03 p.m. by Chairperson Adrienne McMillon. Members present were Chairperson Adrienne McMillon, Vice Chairperson Harold Smith Jr., Lisa Earls, Claire Cousins and Chris Boyd-Witherspoon.
2. The Committee adopted its agenda for this meeting by all members present at the time of the vote.
3. No public comments were made.
4. Members of the Committee approved the payment of invoice for legal services provided in October and November 2021.
5. The minutes of the October 22, 2021 meeting was approved and accepted as presented by all members present at the time of the vote.

CAE Update: Interim Deputy Chief Audit Executive Lavois Campbell reported on the following:

- The Interim Deputy CAE stated that actuals for December are on track regarding budgeted expenditures with some positive budget variances mainly because of staff vacancies and remote working.
- The Interim Deputy CAE stated that staff and Committee members will be attending the 5th Annual Government and Not-for-Profit Conference on January 21, 2022 and January 28, 2022.
- The Interim Deputy CAE stated that a staff member attended the National Association of Construction Auditors Virtual Conference on December 17, 2021.
- The Interim Deputy CAE stated that OIIA is working with a resource staffing firm to fill additional staff vacancies of an IT Audit Principal/Manager and Internal Audit Senior/Principal.
- The Interim Deputy CAE stated through December 15, 2021 the Contract Reviews identified a total reduction in contracts of \$10,289,215.
- The Interim Deputy CAE reported that the OIIA has continued to conduct assignments on the current Work Plan in the following areas:
 - A. Alcohol License Process
 - B. Code Enforcement Follow-up
 - C. Terminations and Transfers of Employees
 - D. Treasury Operations
 - E. Cybersecurity (Limited- Confidential Audit on hold)
 - F. Oracle IT General Controls
 - G. Hansen IT General Controls (on hold)

H. Payroll Process

I. Travel Expense (Limited Audit)

J. Annual Internal Assessment

6. **The AOC members elected Adrienne McMillon as Chairperson and Harold Smith, Jr. as Vice Chairperson as the officers of the Audit Oversight Committee for 2022. In addition, that elected Lisa Earls as the Chairperson pro-tem. It was approved by all members present at the time of the vote.**
7. **Chairperson Adrienne McMillion stated that the search for the replacement of the Chief Audit Executive continues to progress. Three selected candidates are currently undergoing background screening by the Human Resources Department, successfully cleared candidates will be sent to the DeKalb County Board of Commissioners for approval.**
8. **Next Business Meeting is scheduled February 25, 2022 at 12:00 p.m. (Zoom Meeting)**
9. **The meeting was adjourned at 1:00 p.m.**