



**DeKalb County Audit Oversight Committee**

**MEETING MINUTES**

**October 22, 2021 ■ 12:00 PM**

**Zoom Video Conference Call**

**1300 Commerce Drive**

**Decatur, Georgia 30030**



**Committee Members**

Adrienne McMillon

Harold Smith, Jr.

Claire Cousins

Lisa Earls

Chris Boyd-Witherspoon

**Legal Counsel**

Mary Carole Cooney

**I. Call Meeting to Order**

Chairperson Adrienne McMillon called the meeting to order at approximately 12:03 p.m.

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

Chairperson Adrienne McMillon introduced the members of the Audit Oversight Committee.

**III. Adoption of the Agenda**

Adoption of the proposed agenda was moved by Claire Cousins, seconded by Harold Smith Jr., 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)

Public Comments were made by DeKalb County resident Stephen Binney.

**VI. August and September 2021 Legal Invoices - Review/Approval for Payment**

The legal invoices for legal services provided in August and September was discussed. Lisa Earls and Harold Smith, Jr., seconded a motion to approve the invoices for payment. Motion was approved by members present at the time of vote.

**VII. Acceptance of August 20, 2021 Minutes**

The minutes of the August 20, 2021 meeting were approved as presented by all members present at the time of the vote.

**VIII. Mauldin & Jenkins Update on the 2020 Audit**

Doug Moses of Maldin & Jenkins gave a presentation on the update of the 2020 Audit. A motion to table the discussion of the Mauldin & Jenkins Proposal for the Grant Review Consulting Engagement was made by Claire Cousins and seconded by Harold Smith, Jr. and was approved by members present at the time of the vote.

**IX.**

**CAE Update: Yolanda Lockett, Interim Chief Audit Executive, and Lavois Campbell, Interim Deputy Chief Audit Executive, reported on the following:**

- **The Interim CAE stated that actuals for October are on track regarding budgeted expenditures with some positive budget variances mainly because of staff vacancies and remote working.**
- **The Interim CAE stated that training has been completed for staff including Diversity and Inclusion Training and Follow-up Trust and Communication Skills Training in September 2021.**
- **The Interim CAE stated that three staff members are attending YellowBook Report Writing Training and that the IT Audit Principal attended TeamMate Plus Champion Training in October.**
- **The Interim CAE stated that Julie Ikioda was hired as an IT Auditor.**
- **The Interim 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 CAE stated through October 19,2021 the Contract Reviews identified a total reduction in contracts of \$4,187,025.**

- The Interim CAE stated that she will be retiring from DeKalb County Government after November 19,2021.
- The Interim 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
  - H. Payroll Process
  - I. Travel Expense (Limited Audit)
  - J. Annual Internal Assessment

**X. AOC Leadership Discussion for 2022**

Chairperson Adrienne McMillon stated that nominations for AOC Leadership for 2022 will be discussed at the next AOC meeting in December 2021. She also stated that Committee member Claire Cousins term will end December 31, 2021

**XI. Other Business-Search for Replacement of the Chief Audit Executive**

Chairperson Adrienne McMillon stated that the search for the replacement of the Chief Audit Executive continues to progress. Also, Legal Counsel Mary Carole Cooney stated that she is working with DeKalb County Risk Management in the process of renewing the D&O Insurance for the OIIA.

**XII. Next AOC Meeting Date**

The next business meeting of the Committee is scheduled for December 17, 2021 at 12:00 p.m. (Zoom Meeting)

**XIII. Business Meeting Adjournment**

The Meeting adjourned at 1:43 p.m. with the unanimous consent of all Committee members present.