



**DeKalb County Audit Oversight Committee
Summary of February 26, 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 February 26, 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 and Claire Cousins.
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. Chairperson Adrienne McMillon introduced herself as the new Chairperson of the Audit Oversight Committee for 2021 and commented on her appreciation for the Audit Oversight Committee work. She stated that the Audit Oversight Committee has an open seat and is in the process of recruiting a member to fill the seat.
5. Members of the Committee approved the payment of an invoice for legal services provided from December 2020 through January 2021.
6. The minutes of the December 18, 2020 meeting was approved and accepted as presented by all members present at the time of the vote.
7. CAE Update: John Greene, Chief Audit Executive, reported on the following:
 - The CAE stated that there were no changes made to the OIIA's Audit Charter for 2021 and the Audit Oversight Committee approved the charter for Chairperson Adrienne McMillon to sign.
 - The CAE stated that actuals for January are on track regarding budgeted expenditures.
 - The CAE stated that the proposed budget of \$1.9 million for FY2021 for the Office of Independent Internal Audit was approved by the Board of Commissioners on February 23, 2021.
 - The CAE stated that Audrey Pogue was hired as an Internal Auditor and the Office of Independent Internal Audit is fully staffed since July 2020.
 - The CAE stated that employees Jin Veeranarong received her certification as a Certified Internal Auditor and Lavois Campbell as a Certified Information Systems Auditor.
 - The CAE stated that Deputy Chief Audit Executive Yolanda Lockett and himself presented at the Virtual Government Training Event of Tallahassee AGA held on February 11th and 12th.
 - The CAE stated that OIIA staff has been working from home since 3/16/20 until present due to the County mandated work from home order.
 - The CAE reported that the OIIA has continued to conduct assignments on the current Work Plan in the following areas:

- a. Cash Disbursement System
- b. Personal Identifiable Information (PII)
- c. Off-cycle payroll
- d. Cybersecurity (limited)
- e. Code Enforcement
- f. Alcohol License Process
- g. Vehicle Fuel Administration
- h. Utility Billing Systems Implementation
- i. SPLOST Vehicle
- j. Utility Billing Process Audit Follow-up.
- k. Terminations and Transfer of Employees
- l. Treasury Operations Audit.
- m. Oracle Information Technology General Controls Audit

8. The AOC members voted to hold meeting of the Audit Oversight Committee every other month on the fourth Friday if they can have a quorum.
9. Next Business Meeting is scheduled April 23, 2021 at 12:00 p.m. (Zoom Meeting)
10. The meeting was adjourned at 1:15 p.m.