



DeKalb County Audit Oversight Committee

MEETING MINUTES

April 23, 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

Harmel Codi¹

Legal Counsel

Mary Carole Cooney

I. Call Meeting to Order

Chairperson called the meeting to order at approximately 12:02 p.m.

II. Welcome and Introduction of Committee Members

Chairperson Adrienne McMillon and other members of the Audit Oversight Committee introduce themselves.

III. Adoption of the Agenda

Adoption of the proposed agenda was moved Lisa Earls, and seconded by Harold Smith, Jr. and approved unanimously.

IV. Statement of Public Comment Guidelines

¹ Harmel Codi was not present for the meeting.

Legal Counsel Mary Carol Cooney read aloud the guidelines for comments from members of the public.

V. Public Comments

(15 minutes; 3 minutes per person)

Public Comment was made by DeKalb County resident Stephen Binney.

VI. January 2021 /February 2021 Legal Invoice - Review/Approval for Payment

Members of the Committee approved the payment of an invoice for legal services provided from January 2021 through February 2021. Claire Cousins made a motion and Harold Smith, Jr., seconded a motion to approve the invoices. Motion was approved by members present at the time of vote.

VII. Acceptance of February 26, 2021 Minutes

The minutes of the February 26, 2021 meeting minutes were approved. Harold Smith, Jr., made a motion and Lisa Earls seconded a motion to approve the meeting minutes. Motion was approved by members present at the time of vote.

VIII. Chairperson Adrienne McMillon and AOC Members discussed the interview process of potential candidates for the DeKalb County Senate Delegation to the AOC. "The Committee authorized the chairperson and vice chairperson to conduct interviews for the open Committee seat on behalf of the Committee."¹

IX. CAE Update: John Greene, Chief Audit Executive, reported on the following:

- The CAE stated that actuals for March are on track regarding budgeted expenditures.
- The CAE stated that Deborah Reeves was hired as an Internal Auditor and the OIIA is fully staffed.
- The CAE stated that on March 3, 2021, he presented the 2021 Annual Workplan to the DeKalb County Board of Commissioners.
- The CAE stated that the 2021 Work Plan was issued on March 10, 2021, and the 2020 Annual Report was issued on March 12, 2021.
- The CAE mentioned the Final Audit Reports issued in 2021 and Draft Reports issued for Management Response in 2021.
- The CAE talked about contract reviews issued in 2021 thru April 7, 2021, for a total reduction in contracts totaling \$1,890,425. In addition, he mentioned that since the Office of Independent Internal Audit begin these reviews in late 2018 that the reviews have produced a total reduction in contracts of \$48, 742,725.85.
- The 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
 - C. Vehicle Fuel Administration

¹ As corrected by the AOC June 23, 2021.

- D. Water Billing Process**
- E. Terminations and Transfer of Employees**
- F. Treasury**
- G. Cybersecurity (Limited- Confidential Audit on hold)**
- H. Oracle IT General Controls**
- I. Hansen IT General Controls**
- J. Payroll Process**
- K. Annual Internal Assessment**

X. Next AOC Meeting Date

The next business meeting of the Committee is scheduled for Wednesday June 23, 2021 at 12:00 p.m.

XI. Business Meeting Adjournment

The Meeting adjourned at 1:37 p.m. with unanimous consent of all Committee members present.