



**DeKalb County Audit Oversight Committee
Summary of December 6th, 2019 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 6, 2019 meeting of the DeKalb County Audit Oversight Committee (AOC):

1. The Meeting was called to order at 12:07 p.m. by Chairperson Harold Smith. Members present were Chairperson Harold Smith, Vice Chairperson Harmel Codi, Adrienne McMillon and Lisa Earls. Claire Cousins was not present for the meeting.
2. The Committee adopted its agenda for this meeting by all members present at the time of the vote.
3. Public Comments were made by DeKalb County resident Stephen Binney.
4. Chairperson Harold Smith commented on his appreciation for the Audit Oversight Committee and his continued support of the Office of Independent Internal Audit. In addition, he stated that this would be his last meeting presiding as the Chairperson for the Audit Oversight Committee. Also, he stated the OIIA generated cost savings to DeKalb County in the amounts of 5.7 million dollars.
5. Members of the Committee approved payment of invoices for November 1st and December 2nd for legal services provided in October and November 2019 by a unanimous vote.
6. The minutes of the October 25th, 2019 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 introduced Leonard Ohnstad as a Sr. Internal Auditor and stated Julie Ikioda will start as a Sr. Information Technology Auditor on December 16, 2019. Also, the CAE stated he has two Internal Auditor positions to fill.
 - The CAE stated that actuals for October are on track regarding budgeted expenditures.
 - The CAE stated that 2020 Budget Proposal has been submitted, and the proposed budget should be issued by December 15, 2019.
 - The CAE stated that DCAE Yolanda Lockett will host internal training regarding the Three Phases of Audit including planning, fieldwork and report writing.
 - The CAE stated that the OIIA gave a presentation to the Atlanta City Auditors to discuss the process for cost savings concerning Purchasing Contracts.
 - The CAE discussed the development of the Methodology for Annual Risk Assessment and Annual Audit Planning for 2020.
 - The CAE reported that the OIIA has continued to conduct assignments on the current Work Plan in the following areas :

- a. Local Small Business Enterprise Program
- b. CDL Privilege Process
- c. Accounts Payable System
- d. Personal Identifiable Information (PII)
- e. Animal Service Process Enforcement
- f. Vehicle Fuel Administration
- g. Limited Cybersecurity Review
- h. Workforce Development Grant
- i. HR Employee Filing Process
- j. Utility Billing Systems
- k. KPMG Water Billing Update
- l. SPLOST Vehicle

8. The AOC members elected Harmel Codi as Chairperson and Adrienne McMillon as Vice Chairperson as the officers of the Audit Oversight Committee for 2020. In addition, they elected Claire Cousin as the Chairperson pro-tem it was approved by all members present at the time of the vote.
9. Next Business Meeting is scheduled February 28, 2020 at 12:00 p.m.
10. The meeting was adjourned at 1:28 p.m.