



DeKalb County Audit Oversight Committee

MEETING MINUTES

February 26, 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 12:03 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 by Harold Smith, Jr., and seconded by Lisa Earls and approved unanimously.

IV. Statement of Public Comment Guidelines

¹ Harmel Codi was not present for the meeting.

The Office of Independent Internal Audit Administrative Assistant Shannon Ford read aloud the guidelines for comments from members of the public.

V. Public Comments

(15 minutes; 3 minutes per person)

No public comment was made.

VI. Audit Oversight Committee Chairperson Adrienne McMillon Comments

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.

VII. December 2020/ January 2021 Legal Invoice - Review/Approval for Payment

Members of the Committee approved the payment of an invoice for legal services provided from December 2020 through January 2021. Harold Smith, Jr., made a motion and Claire Cousins seconded a motion to approve the invoices. Motion was approved by members present at the time of vote.

VIII. Acceptance of December 18, 2020 Minutes

The minutes of the December 18, 2020 meeting minutes were approved. Harold Smith, Jr., made a motion and Claire Cousins seconded a motion to approve the meeting minutes. Motion was approved by members present at the time of vote.

IX. 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

X. Other Business

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.

XI. Next AOC Meeting Date

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

XII. Business Meeting Adjournment

The Meeting adjourned at 1:15 p.m. with unanimous consent of all Committee members present.