



DeKalb County Audit Oversight Committee

MEETING MINUTES

February 28th, 2020 ▪ 12:00 PM

Fifth Floor BOC Conference Room Manuel J. Maloof Building

1300 Commerce Drive

Decatur, Georgia 30030



Committee Members

Harmel Codi

Adrienne McMillon

Claire Cousins

Lisa Earls

Harold Smith, Jr

Legal Counsel

Mary Carole Cooney

I. Call Meeting to Order

Chairperson Harmel Codi called the meeting to order at approximately 12:05 p.m.

II. Welcome and Introduction of Committee Members

Chairperson Harmel Codi introduced the members of the Audit Oversight Committee and other table seated attendees (Administrative Assistant, Chief Audit Executive, and Legal Counsel).

III. Adoption of the Agenda

Adoption of the proposed agenda was moved by Harold Smith, seconded by Adrienne McMillon 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 residents Joe Arrington and Stephen Binney.

VI. Audit Oversight Committee Chairperson Harmel Codi Comments

Chairperson Harmel Codi commented on her appreciation for the Audit Oversight Committee and the election to serve as the Chairperson for the Audit Oversight Committee.

VII. December and January Legal Invoices - Review/Approval for Payment

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

VIII. Acceptance of December 6, 2019 Minutes

The minutes of the December 6, 2019 meeting were approved as presented by all members present at the time of the vote.

IX. Update of Board of Commissioners Appointment to the AOC

Antwyn Brown, DeKalb County's Board of Commissioners Chief of Staff, gave a presentation on the status update on Board of Commissioners Appointment to the AOC.

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

- The CAE stated that actuals for January are on track regarding budgeted expenditures.
- The CAE stated that the proposed budget of \$1.93 million for FY2020 for the Office of Independent Internal Audit was approved by the Board of Commissioners on February 25, 2020.
- The CAE stated that he met with the DeKalb County Democratic Committee and discussed the role of the OIIA.
- Yolanda Lockett, Deputy Chief Audit Executive of the Office of Independent Internal Audit gave a presentation on the Annual Quality Assurance Self-Assessment and the updates made to the OIIA Policies and Procedures Manual. Also, she stated the current OIIA Charter was reviewed and updated and is compliant with current standards.
- The CAE reported that the OIIA has continued to conduct assignments on the current Work Plan in the following areas :
 - a. CDL Privilege Process
 - b. Accounts Payable System
 - c. Personal Identifiable Information (PII)
 - d. Animal Service Process Enforcement
 - e. Vehicle Fuel Administration
 - f. Limited Cybersecurity Review
 - g. Workforce Development Grant
 - h. Utility Billing Systems
 - i. KPMG Water Billing Update
 - j. SPLOST Vehicle
 - k. Off-cycle payroll
 - l. Personal Identifiable Information (PII)
 - m. Lou Walker Senior Center
 - n. Annual Risk Assessment
 - o. Local Small Business Enterprise Audit was issued

XI. Other Business

The Audit Oversight Committee agreed to meet quarterly every 4th Friday beginning May 29, 2020. The motion to approve was made by Lisa Earls, seconded by Claire Cousins and approved unanimously by all members present at the time of vote.

XII. Next AOC Meeting Date

The next business meeting of the Committee is scheduled for May 29, 2020 at 12:00 p.m.

XIII. Business Meeting Adjournment

The Meeting adjourned at 1:31 p.m. with the unanimous consent of all Committee members present.