



DeKalb County Audit Oversight Committee

MEETING MINUTES

August 20, 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
Chris Boyd-Witherspoon

Legal Counsel

Mary Carole Cooney

I. Call Meeting to Order

Chairperson called the meeting to order at approximately 12:06 p.m.

II. Welcome and Introduction of Committee Members

The Chairperson and other members of the Audit Oversight Committee (AOC), here after referred to as the Committee, introduce themselves.

III. Adoption of the Agenda

Adoption of the proposed agenda was moved by Lisa Earls and seconded by Harold Smith, Jr., 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 Mary Hinkle and Patricia Killingworth.

VI. June 2021 Legal Invoice - Review/Approval for Payment

There was no invoice for legal services this period.

VII. Acceptance of June 23, 2021 Minutes

The Minutes of the June 23, 2021 meeting were approved. Claire Cousins made a motion and Harold Smith, Jr., seconded the motion to approve the meeting Minutes. Motion was approved by all the members present at the time of vote.

VIII. Update on Chairperson of the DeKalb County Senate Delegation Appointment to the AOC

Chairperson Adrienne McMillon stated Senator Emanuel Jones, Chairperson for the DeKalb County Senate Delegation selected candidate Tanja Christine Boyd-Witherspoon to fill the delegation's vacancy on the AOC until December 2025.

IX. Update on the Annual Financial Audit

Interim CAE, Yolanda Lockett spoke with Mauldin and Jenkins on the Annual Financial Audit who informed her that the financial reports were incomplete.

X. CAE Update: Yolanda Lockett, Interim Chief Audit Executive, reported on the following and stated that:

- Actuals for August are on track regarding budgeted expenditures with some positive budget variances mainly because of staff vacancies and remote working.
- Staff are attending soft skills training over the next months including Diversity and Inclusion Training and Follow-up Trust and Communication Skills Training in September 2021.
- OIIA is currently implementing internal training program for CIA exam preparation.

- Most staff will be attending the IIA Atlanta Conference.
- All three senior auditors were added to office budget in 2019 to assist in contract reviews have been fully trained. Also, through August 11,2021 the contract reviews identified a total reduction in contracts of \$2,590,425.
- OIIA has continued to conduct assignments on the current Work Plan in the following areas:
 - A. Alcohol License Process
 - B. Code Enforcement Follow-up
 - C. Terminations and Transfers of Employees
 - D. Treasury Operations
 - E. Cybersecurity (Limited- Confidential Audit on hold)
 - F. Oracle IT General Controls
 - G. Hansen IT General Controls
 - H. Payroll Process
 - I. Travel Expense (Limited Audit)
 - J. Annual Internal Assessment

XI. Other Business

Chairperson Adrienne McMillon stated that AOC has begun the national search for replacement of the Chief Audit Executive.

XII. Next AOC Meeting Date

The next business meeting of the Committee is scheduled for October 22, 2021 at 12:00 p.m.

XIII. Business Meeting Adjournment

The Meeting adjourned at 1:10 p.m. with unanimous consent of all Committee Members.