



**DeKalb County Audit Oversight Committee**

**MEETING MINUTES**

**October 25<sup>th</sup>, 2019 ▪ 12:00 PM**

**OIIA Conference Room**

**Manuel J. Maloof Building**

**1300 Commerce Drive**

**Decatur, Georgia 30030**



**Committee Members**

Harold Smith, Jr.

Harmel Codi

Adrienne McMillon

Claire Cousins

Lisa Earls <sup>1</sup>

**Legal Counsel**

Mary Carole Cooney

**I. Call Meeting to Order**

Chairperson Harold Smith called the meeting to order at approximately 12:04 p.m.

**II. Welcome and Introduction of Committee Member**

Chairperson Harold Smith 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 Harmel Codi, seconded by Adrienne McMillon and approved unanimously.

**IV. Statement of Public Comment Guidelines**

---

<sup>1</sup> Lisa Earls was not present at the meeting.

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 resident Joe Arrington and Stephen Binney.

**VI. Audit Oversight Committee Chairperson Harold Smith Comments**

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 OIIA generated cost savings to DeKalb County in the amounts of 4.1 million dollars, and \$10.7 million freed up for other contract funding.

**VII. August and September Legal Invoices - Review/Approval for Payment**

The legal invoices for legal services provided in August and September 2019 was discussed. Harmel Codi moved and Adrienne McMillon seconded a motion to approve the invoices for payment. Motion was approved by members present at the time of vote.

**VIII. Acceptance of August 22 ,2019 Minutes**

The minutes of the August 22, 2019 meeting were revised and approved by all members present at the time of the vote.

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

- **The CAE stated Clenty Hinton was promoted as Sr. Auditor. Also, the CAE stated he is in the process of hiring a Senior Internal Auditor and Internal Auditor that is pending a background check.**
- **The CAE introduced the OIIA's procedure manual to the Committee.**
- **The CAE stated the OIIA will have a Staff Retreat on October 28, 2019 located at the Department of Watershed Management.**
- **The CAE stated that actuals for October are on track regarding budgeted expenditures.**
- **The CAE stated that 2020 Budget Proposal has been submitted, but has not yet been approved by the Board of Commissioners.**
- **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. **2018 Travel Expense audit will be incorporated into the Accounts Payable audit**
  - d. **Personal Identifiable Information (PII)**
  - e. **Lou Walker Rental Process**
  - f. **Animal Service Process Enforcement**
  - g. **Vehicle Fuel Administration**
  - h. **Limited Cybersecurity Review**
  - i. **Workforce Development Grant**
  - j. **HR Employee Filing Process**

- k. **Utility Building Systems**
- l. **KPMG Water Billing Update**
- m. **Accounts Payable System** -Yolanda Lockett, DCAE, gave a presentation on the request for proposal for an internal control assessment of the Accounts Payable system.

**X. AOC Leadership Discussion for 2020**

Chairperson Harold Smith covered general by-law and statutory information governing AOC elections with the Audit Audit Oversight Committee for discussion.

**XI. Other Business**

There was no other business discussed at the meeting.

**XII. Next AOC Meeting Date**

The next business meeting of the Committee is scheduled for December 6, 2019 at 12:00 p.m.

**XIII. Business Meeting Adjournment**

The Meeting adjourned at 1:30 p.m. with the unanimous consent of all Committee members present.