



DeKalb County Audit Oversight Committee

MEETING MINUTES

June 20th, 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

Gena Major

Legal Counsel

Mary Carole Cooney

I. Call Meeting to Order

Chairperson Harold Smith called the meeting to order at approximately 12:02 p.m.

II. Welcome and Introduction of Committee Members

Chairperson Harold Smith introduced the members of the Audit Oversight Committee.

III. Adoption of the Agenda

Adoption of the proposed agenda was moved by Gena Major, 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)

Joe Arrington thanked the Committee and commented on his continued support for the Office of Independent Internal Audit (OIIA).

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 on May 28, 2019 the Office of Independent Internal Audit and the Audit Oversight Committee were recognized by DeKalb's Board of Commissioners Office.

VII. May 2019 Legal Invoices - Review/Approval for Payment

The legal invoice for May 2019 for legal services provided in April and May 2019 was discussed. Adrienne McMillon moved and Claire Cousins seconded a motion to approve the invoices for payment. Motion was approved by members present at the time of vote.

VIII. Acceptance of April 25th, 2019 Minutes

The minutes of the April 25, 2019 meeting were approved by all members present at the time of the vote.

IX. Mauldin & Jenkins Update on 2018 Audit

Doug Moses of Mauldin & Jenkins gave a status on the 2018 audit, with a final review to be presented at the next upcoming AOC meeting.

X. Update on AOC appointments

Chairperson Harold Smith met with Chief of Staff La'Keitha Carlos to discuss the status for a potential candidate for the open AOC member position.

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

- The CAE introduced OIIA's Summer Interns Karis Fisher and Yayu Zhu.
- The CAE stated that actuals for June are on track regarding budgeted expenditures.
- The CAE stated he presented a mid-year budget amendment for approval by the BOC for the creation of a Deputy Chief Audit Executive position and two contract compliance positions.
- The CAE stated the OIIA's procedure manual is in the process of being updated in accordance to the new Yellow Book 2018 standards and procedures.
- The CAE stated the OIIA has saved 1.5 million dollars in cost for savings reductions in contracts and generated total reductions around 11.9 million dollars.
- The CAE reported that the OIIA has continued to conduct assignments on the current Work Plan in the following areas :
 - a. Voter Elections and Registrations
 - b. Local Small Business Enterprise Program
 - c. CDL Privilege Process
 - d. Code Enforcement Process
 - e. 2018 Travel Expense
 - f. Personal Identifiable Information (PII)
 - g. Off Cycle Payroll Process
 - h. Data System Physical Security

- i. Lou Walker Rental Process
- j. Animal Service Process Enforcement
- k. Utility Billing Implementation
- l. Vehicle Fuel Administration
- m. Internal Self-Assessment Review
- n. Limited Cybersecurity Review
- o. Workforce Development Grant
- p. HR Employee Filing Process
- q. Audit of CH2M Hill

XII. Other Business

A motion to approve Procedure 1.01- Internal Audit Charter/Authority on June 20th, 2019, subject to final editorial review by staff and to give the Chairperson the Authority to sign for the AOC was moved by Gena Major and seconded by Harmel Codi.

XIII. Next AOC Meeting Date

The next business meeting of the Committee is scheduled for August 23rd, 2019 at 12:00 p.m.

XIV. Business Meeting Adjournment

The Meeting adjourned at 1:20 p.m. with the unanimous consent of all Committee members present.