



DeKalb County
GEORGIA

2026

AUDIT PLAN

OFFICE OF INDEPENDENT INTERNAL AUDIT

Office of Independent Internal Audit

INSIDE

- From the CAE.....2
- Planned Audits3
- Plan Overview8
- Audit Selection Process.....11
- Audit Authority.....13

Lavois Campbell, CIA, CFE, CISA, CGA
Chief Audit Executive



Lavois Campbell Chief Audit Executive

AUDIT



I am pleased to present the Office of Independent Internal Audit (OIIA)'s 2026 Audit Plan for DeKalb County, Georgia. As DeKalb County navigates evolving challenges in delivering essential public services, our audit work remains committed to strengthening transparency, accountability, and operational excellence across County agencies. This year's plan provides actionable insights to help County leadership optimize resources, enhance service delivery, and build public trust. Through rigorous examination and constructive recommendations, we support data-driven decision-making that advances fiscal responsibility and meaningful community impact. When embraced as a strategic resource, internal audit serves as a catalyst for continuous improvement—ensuring every tax dollar creates lasting value for the residents we serve.

The 2026 Audit Plan reflects a comprehensive, risk-based approach that integrates performance, financial, information technology, cybersecurity, and contract compliance auditing. My team of professionals brings over a hundred years of combined experience and maintains eleven nationally and internationally recognized accreditations spanning fraud investigations, cybersecurity, information systems, project management, internal auditing, public accounting, and construction oversight.

In 2025, the OIIA achieved significant milestones that underscore our commitment to excellence: **we earned the prestigious Knighton Award for Best Audit Report** from the Association of Local Government Auditors, recognizing outstanding audit work across North America. Additionally, we **successfully completed our peer review and achieved full accreditation from the Association of Local Government Auditors**, affirming that our quality assurance processes consistently deliver audit work in accordance with government auditing standards.

The 2026 Audit Plan focuses on critical operational areas that directly impact service delivery and fiscal stewardship. Our planned audits will examine procurement processes at both informal and formal levels, grants management and sub-recipient monitoring, the Local Small Business Enterprise program, travel expense reimbursement protocols, and records management compliance. We will evaluate major vendor contracts including Lifeline Animal Project and Kemi Construction, assess IT system security and software license management, and review the post-implementation effectiveness of CV360. Additionally, we will examine strategic initiatives such as succession planning, new hire onboarding security controls, and homelessness mitigation strategies to ensure resources are deployed effectively and outcomes are measurable.

Building on 2025's success, my team will continue robust **pre-award contract review work, which saved DeKalb County over six million taxpayer dollars last year.** These reviews, combined with our performance and compliance audits, identify emerging risks, strengthen controls, optimize resources, and foster continuous improvement benefiting County residents and stakeholders.

Our audit selections are grounded in a dynamic risk assessment process informed by public input, County leadership priorities, current events, and prior audit findings. This ensures our resources target areas of greatest risk and opportunity for impact.

My office safeguards taxpayer investments while supporting County agencies in achieving operational excellence. Our recommendations help departments enhance effectiveness and improve delivery service.

As a Certified Internal Auditor, Certified Information Systems Auditor, Certified Fraud Examiner, and Chartered Professional Accountant, I am bound by rigorous codes of ethics and professional standards that guide our work.

This Audit Plan is a flexible document that may be adjusted throughout the year in response to unexpected circumstances, emerging risks, or shifting priorities.

I look forward to the year ahead as we continue delivering independent, transparent, and professionally rigorous oversight that protects the public's investment in DeKalb County.

Sincerely,

Lavois Campbell, CIA, CFE, CISA, CPA-CGA
Chief Audit Executive (CAE)



2026

Planned Audits



The "Planned Audits" section of the annual audit plan offers a detailed overview of audits scheduled for the upcoming year as well as those currently in progress.

AUDITS CARRIED FORWARD FROM 2025

The following are performance audit projects initiated during 2025 and carried forward for completion in 2026.

❖ **Low Bid Procurement** – *Purchasing and Contracting*

Assess the compliance, effectiveness, and timeliness of procedures for awarding contracts to the lowest responsible and responsive bidders.

❖ **Emergency Procurement Contracts** – *Purchasing and Contracting*

Assess whether the rationale for invoking emergency procurement is adequately documented, aligns with policies and procedures.

❖ **E911 Emergency Call Response Times** – *Public Safety*

To assess whether current E-911 call response times meet relevant standards by evaluating operational and information technology factors affecting response efficiency while also reviewing the progress, challenges, and risk mitigation efforts related to the implementation of the new E911 system.

❖ **Post-Implementation Audit of DeKalb County's enQuesta Water Billing System: Evaluating Billing Accuracy**– *Department of Watershed Management / Department of Finance*

To evaluate the accuracy of water billing and the effectiveness of internal controls within the enQuesta system.

2026

Planned Audits

continued



AUDITS TO BE INITIATED DURING 2026

The following are the proposed performance audits for 2026.

Responsible Department	Source	Preliminary Objective
Purchasing and Contract Department		
1. Local Small Business Enterprise Audit	Risk Assessment	To evaluate the effectiveness and compliance of the County's Local Small Business Enterprise (LSBE) program, specifically assessing the accuracy of certification processes, contract monitoring, and reporting mechanisms to ensure alignment with legislative goals and internal policies.
2. Informal and Formal Procurement	Risk Assessment	To evaluate the effectiveness of internal controls over Informal (\$5,001 - \$25,000) and Formal (\$25,001 - \$50,000) procurements to ensure compliance with competitive quoting standards, proper documentation of award decisions, and the prioritization of existing County contracts.
Finance Department		
3. Grants Management – Sub-Recipient Monitoring	Risk Assessment	Evaluate the effectiveness of the County's sub-recipient monitoring processes to ensure that funds are used appropriately, performance objectives are met, and regulatory requirements are satisfied.
4. Travel Expenses Reimbursement	Risk Assessment	To evaluate the efficiency, effectiveness, and compliance of an organization's processes for reimbursing employee travel expenses.
County Clerk's Office		
5. File and Records Management	Risk Assessment	To evaluate the design and operating effectiveness of the County Clerk's records management processes to ensure the proper safeguarding, retention, and accessibility of official County records in compliance with state retention schedules and internal policies.



AUDITS TO BE INITIATED DURING 2026

The following are the proposed performance audits for 2026.

Responsible Department	Source	Preliminary Objective
Public Works		
6. Lifeline Animal Project – Vendor Contract Financial Compliance Audit	Risk Assessment	To evaluate the design and operating effectiveness of financial oversight controls regarding the Lifeline Animal Project agreement to ensure compliance with contract terms.
Human Resources		
7. Succession Planning	Risk Assessment	To evaluate the effectiveness of the County’s succession planning framework to ensure the systematic identification of critical positions, preservation of institutional knowledge, and the continuity of essential operations during leadership transitions.
Watershed Management		
8. Kemi Construction Contract	Risk Assessment	To evaluate the effectiveness of financial and operational controls over the Kemi Construction contract to ensure compliance with stipulated terms, specifically regarding the accuracy of payment applications, validation of change orders, and adherence to project deliverables.
Community Development		
9. Homelessness Strategies	Risk Assessment	To evaluate the design and operating effectiveness of the County’s homelessness mitigation strategies to ensure that initiatives are evidence-based, resources are efficiently utilized, and performance outcomes are accurately tracked against established reduction goals.



Information Audits	Technology	Source	Objective
10. Audit of Software Licenses Inventory and Management		Risk Assessment	To assess the county’s software license inventory and management processes to ensure licenses are accurately tracked, actively used, periodically reconciled, and monitored to identify unused or underutilized licenses (shelfware), reduce unnecessary costs, and maintain compliance with contractual terms and organizational policies.
11. Post-Implementation Audit of CV360		Risk Assessment	To assess the post-implementation environment of CV360 to ensure the system is functioning as designed, user adoption is adequate, and the planned operational efficiencies and return on investment are being realized by the county.
10. New Hire Onboarding: Application User Provisioning (Information Technology Audit)		Risk Assessment	To evaluate the effectiveness of the New Hire Onboarding process to ensure that the provisioning of County applications is timely, accurately authorized based on specific job roles, and compliant with information security protocols to prevent unauthorized access.





In addition to conducting audits, the Office of Independent Internal Audit engages in follow-up audits to ensure the implementation of recommended improvements, performs routine audit-related activities such as the OIIA Annual Report and internal quality assessments, and monitors the audits performed by external auditors as mandated by the County's ordinances and auditing standards. The department also provides non-audit services, including the review of proposed contract activities.

OTHER AUDIT RELATED ACTIVITIES

Follow-Up Audits

The County's ordinances and auditing standards require that all audits conducted by the OIIA provide recommendations for improvement, to which the audited agency must agree or disagree. We complete follow-up audits after the agreed-upon implementation date for recommendations the entity responsible agreed to implement. Each follow-up audit will assess the status and quality of the implementation management actions for each recommendation.

Monitoring of Audits Performed by External Auditors

Per DeKalb County Ordinance Sec. 10A(j), the auditor coordinates and monitors audit-related activities performed by external certified public accounting firms or organizations under contract with the governing authority. For example, the OIIA monitors the Audit of the County's 2025 Financial Statements.

Non-Audit Services

Review of Proposed Contract Activities

At the request of the Board of Commissioners, OIIA conducts non-audit reviews of contracting activities valued at **\$3 million or more** to determine whether the proposed contract award, renewal, or change orders are supported.

Routine Audit-Related Activities

- **OIIA Annual Report**

The CAE reports on OIIA activities for the prior year in compliance with the County Ordinances. The annual audit report communicates not only past achievements but also the effectiveness and value of the internal audit function.

- **Annual Internal Quality Assessment**

The annual internal quality assessment is part of OIIA's comprehensive quality assurance process to help ensure the audit work is performed in compliance with the standards of the Government Accountability Office's Government Auditing Standards.

- **Bi-monthly reports to the Audit Oversight Committee**

The CAE provides comprehensive bi-monthly status reports to the Audit Oversight Committee detailing all office activities and project progress.



2026

Plan Overview



The vision of the Office of Independent Internal Audit is to achieve excellence in our audits and services, fostering positive change throughout DeKalb County. Guided by the highest professional standards, we are committed to continuous improvement through an inspired and dedicated team.

Our mission is to provide independent, transparent, professional oversight, safeguard assets, and enhance public trust in DeKalb County. We are committed to delivering objective assessments of policies, programs, and operations to benefit all who live, work, and make decisions in the County.

We produce impactful, objective, and quality audits that strengthen evolving County operations and services. We also foster an internal culture of innovation, continuous improvement, inclusion, and engagement.

The independent audit function is key to transparency and accountability in DeKalb's government. The OIIA provides an important and valued function for DeKalb County, a responsibility requiring a high level of expertise and professionalism.

The 2026 Audit Plan reflects CAE Lavois Campbell's commitment to an overall positive impact of the Office of Independent Internal Audit on behalf of DeKalb's residents, businesses, and visitors.

STATUTORY REQUIREMENT FOR THE PLAN

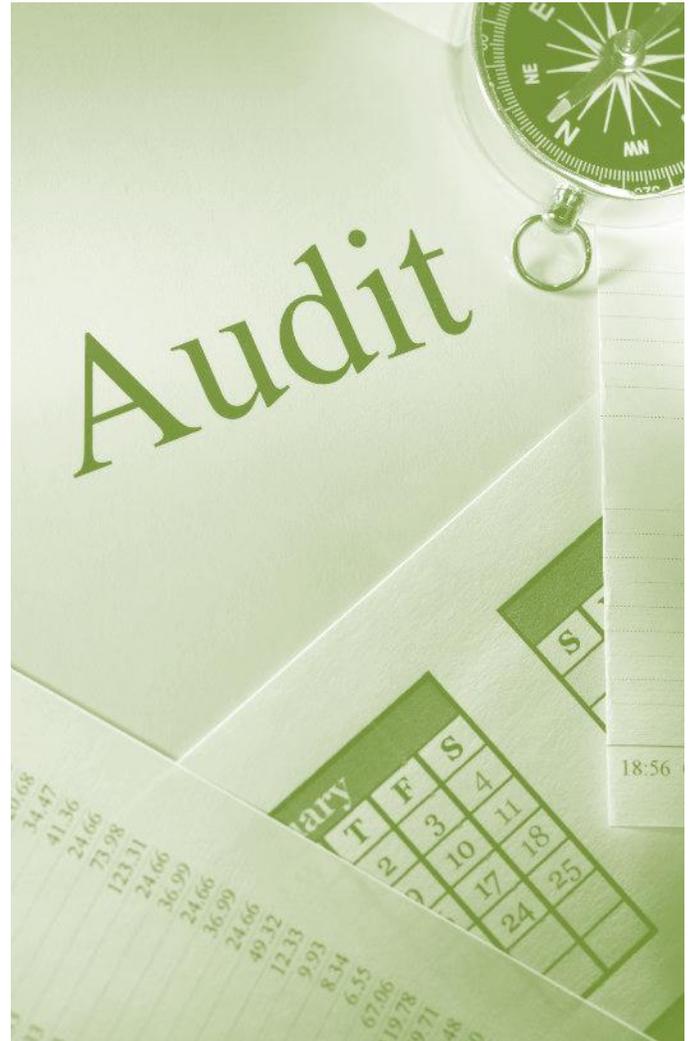
The purpose, authority, and responsibilities of the OIIA are outlined in the Georgia House Bill 599 and DeKalb County, Georgia – Code of Ordinances/ Organizational Act, Section 10A - Independent Internal Audit. Section 10A (j) states that the Chief Audit Executive (CAE)... " shall submit a one-to-five-year audit schedule to the Audit Oversight Committee and the Commission for review and comment. The schedule shall include the proposed plan and the rationale for selecting auditing departments, offices, boards, activities, programs, policies, contractors, subcontractors, and agencies for the period."



TYPES OF AUDIT ACTIVITIES PLANNED

The plan encompasses various audit activities, such as performance, financial, and information technology audits. Whenever feasible, these audits combine financial, operational, and IT components, adopting a holistic approach to enhance governance, compliance, performance, and operations.

- **Performance auditing** | We identify opportunities to improve the efficiency and effectiveness of County activities. Our performance audits also assess the viability or strength of the internal control environment of the County's agencies and programs. We conduct policy analyses and program evaluations and may assess the County's ability to mitigate risk.
- **Financial auditing** | The audit plan continues our focus on the County's overall financial management and fiscal activities. These audits will assess the internal controls over financial-related activities and environment, compliance with County policies, financial governance, accounting and reporting practices, and high-risk financial transactions.
- **Information technology auditing** | Our audits will continue to address identified information technology risks by focusing on the effectiveness of the County's cybersecurity defenses, data protection, data privacy, and management of critical systems and applications.





ANTI-FRAUD FOCUS

The County’s management is responsible for establishing internal controls to detect and prevent fraud for each County entity. Although fraud detection is not a primary responsibility of the OIIA, our audits consider the possibility that fraud, waste, or abuse may be occurring.

SAFEGUARDING INDEPENDENCE

The OIIA’s ability to perform audits with complete impartiality is central to our mission and is rigorously protected through established safeguarding measures. Although our office operates independently from County management and other entities, we have instituted robust protocols that ensure audit teams remain free from external pressures and undue influence. These protective measures—ranging from strict adherence to ethical standards, independence assessment of every auditor assigned to each project, annual ethics and independence attestations for all staff, to regular internal and external peer reviews of our internal processes—are designed to uphold the integrity of every audit we conduct. In doing so, we not only preserve the objectivity of our findings but also strengthen public confidence by consistently delivering transparent, reliable, and unbiased assessments of County operations.



Audit Selection

DETERMINING WHAT TO AUDIT

Developing the annual Audit Plan is an ongoing process — conducted by assembling ideas from a variety of internal and external sources, examining a broad range of County activities and data, and then assessing risk factors in tandem with additional considerations. This approach results in a diverse list of agencies, programs, activities, services, systems, grants, and contracts that auditors examine to determine whether these are operating efficiently, effectively, and in accordance with both the legal and any defined requirements. Some agencies could be audited more frequently than others, depending on the level of assessed risks and outcomes of previous audits.

Audit Universe

A robust audit plan assesses a broad range of County activities and entities, including:

- **Organizational units** within a county agency, such as all departments and divisions, elected offices, and other funded entities.
- **Individual County programs** and offices.
- **Transaction cycles or processes** that affect more than one County function or agency, such as contract procurement, purchasing, cash handling, use of temporary help, travel expenses, and assessments or key technology processes.
- **Individual financial statement accounts or transactional activities**, such as construction projects in progress, special revenue funds, and grant programs.
- **County functions** that operate like for-profit entities, such as Sanitation, PDK airport, and other entities associated with enterprise funds.
- **Agreements** between the County and vendors, grant sub-recipients, and other entities receiving County funds, such as the Grady Memorial Hospital and various not-for-profits.

Risk Identification

In developing a list of potential audits and other types of analyses, ideas come from a variety of sources:

- **Assessments** of operations and controls in previous internal and external audit reports, including independent audits of the County's Annual Comprehensive Financial Report, single audits, and audit management letters.
- **Input** from community feedback, elected officials, Audit Oversight Committee members, external auditors, and agency managers and staff.
- **Consideration** of current local events, financial conditions, new and emerging risks, and public policy issues.
- **Consideration** of risks identified in audits of other government entities, state, and county jurisdictions that could also emerge in DeKalb County, GA.

Prioritizing and Selecting Audits

We identify and prioritize potential audits and other assessments using a risk-based approach by examining a variety of factors that may expose the County to fraud, misappropriation of funds, liability, or reputational harm. Accordingly, risk factors are assessed by reviewing:

- Significant changes that have occurred in the County.
- Time elapsed since the last audit of an area.
- Size of the agency, program, activity, or contract.
- Size of the budget.
- Regulatory implications
- Compliance and regulations.
- Pending or recent legislation.
- Complexity of transactions.
- Critical information technology systems, including hardware and software.
- Quality of internal control systems.
- Age of programs, operations, or contracts.
- Public health and safety.
- Critical infrastructure.
- Short- and long-term strategic risks.
- Equity.
- Emerging risk areas.

We periodically evaluate and modify risk factors as necessary. The proposed audits are discussed with the Audit Oversight Committee and shared with the County Board of Commissioners. However, **the Chief Audit Executive has the sole discretion and makes the final decision on the selection of audits for the audit plan.**

After finalizing the audit plan, unforeseen events or new information may emerge during the year, leading to shifts in the County's initiatives, priorities, and risks. Recognizing this, the audit plan is designed as a flexible, living document, allowing for adjustments to best serve the County's interests.

The Office of Independent Internal Audit extends its gratitude and appreciation to the CEO's Office, DeKalb County Board of Commissioners, Audit Oversight Committee, agency leaders, and members of the public for providing input on the 2026 Audit Plan and for supporting the general mission of our office throughout the year.



"Valentine" by George Lundeen, located in front of the DeKalb County Courthouse

CAE's Authority

The Office of Independent Internal Audit provides independent oversight of how tax dollars and other funding resources are spent on the County's many services, initiatives, and programs. Georgia House Bill 599 and DeKalb County, Georgia—Code of Ordinances/ Organizational Act, Section 10A—Independent Internal Audit establish this independence and provide for the Chief Audit Executive's general authority and duties. The Organizational Act also establishes the Audit Committee, through which we report our audit findings.

THE OIIA HISTORY

The Office of Independent Internal Audit (OIIA) of DeKalb County, Georgia, was established in response to public demand for enhanced transparency and accountability within County government operations. This initiative led to the enactment of House Bill 599 (2015 Ga. Laws 3826), signed into law on May 12, 2015. The legislation is codified in the DeKalb County Organizational Act, Section 10A.

The primary purpose of the OIIA is to provide independent, objective, and nonpartisan assessments of the County's policies, programs, and operations. This is achieved through financial audits, performance audits, inquiries, investigations, and reviews, all aimed at promoting efficiency, effectiveness, and integrity within DeKalb County.

To ensure the independence of the internal audit function, the legislation also established an Audit Oversight Committee (AOC). The AOC comprises five voting members appointed by various County authorities, including the Board of Commissioners, the Chief Executive Officer, and the DeKalb Delegations to the State Senate and House.

The committee's role is to oversee the internal audit function, ensuring full transparency and accountability in the interest of public trust and good governance.

The Chief Audit Executive, who leads the OIIA, is appointed by a majority vote of the DeKalb County Commission for a five-year term. The CAE operates independently, without control or supervision from the Chief Executive Officer, the Commission, or any other County official or department. This structure ensures that the OIIA can conduct its work without external influence, maintaining its objectivity and integrity.

The OIIA officially commenced operations on September 26, 2016, with the appointment of the inaugural Chief Audit Executive. Since then, the office has been staffed with a team of professionals dedicated to fulfilling its mission of promoting good governance in DeKalb County.

CAE's Authority

THE AUTHORITY OF THE CHIEF AUDIT EXECUTIVE

The authority of the Office of Independent Internal Audit (OIIA) of DeKalb County, Georgia, is established under Section 10A of the DeKalb County Organizational Act. This section grants the OIIA the power to conduct financial and performance audits of all County departments, offices, boards, activities, agencies, and programs.

Unrestricted access | The CAE is granted unrestricted access to all County employees, information, and records, including electronic data, related to their duties, operations, financial transactions, and methods of business. This access is essential for the OIIA to perform thorough and effective audits. Furthermore, all County officers and employees are **required** to provide the OIIA with access to inspect all property, equipment, and facilities under their control. In cases where access or information is denied, the Chief Audit Executive (CAE) has the authority to initiate searches and collect exhibits from any relevant books, papers, or records. The CAE also holds the power to issue subpoenas and may seek enforcement through the Superior Court of DeKalb County if necessary.

- **Audit response requirements** | County ordinances require that the audited entity respond to the audit findings within sixty (60) days of receiving the draft audit report. This response should address the audit findings and recommendations and outline any corrective actions already taken or planned with anticipated completion timelines, establishing the CAE's ability to work in conjunction with these agencies while maintaining independence.
- **Adherence to professional audit standards** | The OIIA conducts all audits in accordance with Generally Accepted Government Auditing Standards published by the U. S. Comptroller General. These standards contain requirements and guidance on important topics such as ethics, objectivity, and independence.



Distribution

Statutory Distribution:

Lorraine Cochran-Johnson, Chief Executive Officer
Robert Patrick, Board of Commissioners District 1
Michelle Long Spears, Board of Commissioners District 2
Nicole Massiah, Board of Commissioners District 3
Chakira Johnson, Board of Commissioners District 4
Mereda Davis Johnson, Board of Commissioners District 5
Ted Terry, Board of Commissioners Super District 6
LaDena Bolton, Board of Commissioners Super District 7
Tanja Christine Boyd-Witherspoon, Chairperson
Adrienne McMillon, Vice Chairperson
Michael Lopata, Member of Audit Oversight Committee
Lisa Earls, Member of Audit Oversight Committee
Petrina Bloodworth, Member of Audit Oversight Committee

Information Distribution:

Zachary L. Williams, Chief Operating Officer/ Executive Assistant
Terry G. Phillips, Interim County Attorney
Leah Davis, CEO's Chief of Staff
Dionne M., McKenzie, Deputy Clerk, Central staff, Board of Commissioners
The Honorable Karla Drenner, Chair, DeKalb County House
Delegation
The Honorable Emanuel Jones, Chair, DeKalb County Senate
Delegation
The Honorable Kim Jackson, Chair, DeKalb County State
Delegation