



**DeKalb County Audit Oversight Committee**

**MEETING MINUTES**

**June 17, 2022 12:00 PM**

**Zoom Video Conference Call**

**1300 Commerce Drive Decatur,**

**Georgia 30030**



**Committee Members**

Adrienne T. McMillon – Chairperson

Harold Smith, Jr. – Vice Chairperson

Lisa Earls - Chair, Pro-Tem

Claire Cousins

Tanja Christine Boyd-Witherspoon

**Legal Counsel**

Mary Carole Cooney

**I. Call Meeting to Order**

Chairperson Adrienne McMillon called the meeting to order at approximately 12:05 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, introduced themselves.

**III. Adoption of the Agenda**

Adoption of the proposed agenda was moved by Tanja Christine Boyd-Witherspoon. 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)

DeKalb County Resident S. Binney provided comment.

**VI. Review/Approval for Payment of Legal Invoices**

The invoice for legal services delivered in April and May, dated June 3, 2022 (# 728), was reviewed. Approval for payment of the legal invoice was moved by Lisa Earls and seconded by Claire Cousins. The motion was unanimously approved by all members present.

**VII. Approval of April 18, 2022, Meeting Minutes**

Harold Smith Jr, moved to accept the minutes of the April 18, 2022, meeting and Lisa Earls seconded. The motion was approved unanimously.

**VIII. CAE Update: Interim Chief Audit Executive Lavois Campbell reported on the following:**

1. **Financial Report** (Review of Budget/Actual Expenses)- This report reviewed the budget numbers up to May 31, 2022. The year-to-date budget as of May 31, 2022, was \$867,665. Actual expenditures were \$367,306 or 21% for a variance of \$500,359 or 29% below budget.
2. **Staff News and Activities.** Staff attendance of the Octane 2022 Training Conference held on May 23 through May 27. The office hired Lizette Arlequin as Administrative Assistant and has two internal audit managers positions open currently.
3. **Audit Related Activities**
4. **Non-Audit Activities.**
5. **2022 Follow-up Audits.**
6. **Status of Audit Findings.**
7. **Status of Open Audit Projects.**

**IX. Other Business-Search for Replacement of the Chief Audit Executive**

❖ *Solicitation for External Auditing Services*

Adrienne McMillon reported that we must undertake the process to appoint a new external auditor for the next five years. Clarification is needed on whether term limits apply. CAE Lavois Campbell will follow-up with the Purchasing and Contracting Department to provide clarity on DeKalb County's policy or contract terms as it relates to term limits for the external auditor. Mary Carole Cooney will follow-up from the legal perspective. The solicitation for external audit and services will go live on June 27<sup>th</sup> and will run for 30 days. The evaluation of bids will start after August 3<sup>rd</sup>.

❖ *Update on AOC seat appointed by BOC*

An update on the appointment for the AOC seat held by Claire Cousins was provided. A potential nominee has been fully vetted by HR and is ready to be evaluated and presented to the FAB Committee. The process should be finalized within the next week of two.

❖ *Update on recruiting of the next Chief Audit Executive*

The AOC has started a second search for the Chief Audit Executive. Several people have applied, and HR is working to evaluate their qualifications. A tentative meeting is to be scheduled July 5th to discuss and evaluate candidates.

**X. Next AOC Meeting Date**

Without objection, the next meeting of the Audit Oversight Committee is scheduled for August 26, 2022, at 12:00 pm.

**XI. Business Meeting Adjournment**

With the unanimous consent of all Committee members, the meeting adjourned at 12:57 pm.