



DeKalb County Audit Oversight Committee

MEETING MINUTES

Friday, February 24, 2023, from 12:00 PM – 1:30 PM

Zoom Meeting*

Committee Members

Lisa Earls - Chairperson

Gloria Gray – Vice Chairperson

Chris Boyd-Witherspoon, Chair – Pro Tem

Adrienne McMillon

Harold Smith

Legal Counsel

Mary Carole Cooney

I. Call Meeting to Order

The meeting was called to order at 12:02 pm by Chairperson Lisa Earls

II. Welcome and Introduction of Committee Members

The Committee members introduced themselves except Chris Boyd-Witherspoon who joined shortly after.

III. Adoption of the Agenda

Harold Smith moved to adopt the agenda and Adrienne McMillon seconded. The Committee voted unanimously in favor.

IV. Public Comment Guidelines

The public guidelines were presented by Legal Counsel Mary Carole Cooney

V. Public Comments

(15 minutes: 3 minutes per person)

There were no public comments received.

VI. Review/Approval for Payment Legal Invoices- Harold Smith moved to approve Legal invoices # 736 & 737 and Gloria Gray seconded. The Committee voted unanimously in favor.

VII. Approval of December 16, 2022, Meeting Minutes

Adrienne McMillon moved to approve meeting minutes from 12/16/22 and Harold Smith seconded. The committee voted unanimously in favor.

VIII. CAE Update- CAE, Lavois Campbell

1. OIIA-AOC 2023 Year-to-Date Financial Report *(Review of Budget/Actual Expenses)*

YTD Budget, \$130,669.00, YTD Actual, \$90,515.00, Variance, \$40,154.00

2. Non-Audit Activity *(Status of Non-Audit Projects)*

The OIIA has reviewed 6 contracts (Initial Solicitations, Contract Change Orders, & Contract Renewals) with an initial value of \$100,613,114.49 since the December 2022 AOC Meeting.

The reviews resulted in total savings of \$5,228,025.73 or 5.2%.

3. Audit Activity Update *(Status of Audit Projects in Process)*

- *Audit of Juvenile Court Termination & Transfer of Employees – Final Report issued on 12/30/22. Three Opportunities for improvement of controls were identified and agreed to by the County.*
- *Audit of Probate Court Termination & Transfer of Employees – Final Report issued on 12/30/22. Three opportunities for improvement of controls were identified.*
- *Audit of the Information Technology General Controls – Final Report issued on 01/25/23 with nine findings/opportunities for improvement.*

4. Status of Open Findings

A total of 29 audit reports have been issued since 2018 with 156 Findings.

IX. Other Business- Update on solicitation for External Auditing Services

CAE Lavois Campbell announced that the Board of Commissioners has approved the award of the contract to Mauldin and Jenkins for a five-year term. They will be responsible for completing the financial audits from 2022 through 2026.

X. Next AOC Meeting Date - Tentatively scheduled for Friday, April 28, 2023, at 12:00 pm

XI. Business Meeting Adjournment

The meeting adjourned at 1:02 pm