



DeKalb County Audit Oversight Committee

Meeting Minutes

**Friday, April 18, 2025, at 12:00 PM – 1:30 PM Zoom
Meeting**

Committee Members

Tanja Christine Boyd-Witherspoon - Chairperson

Adrienne T. McMillon - Vice Chairperson

Gloria Gray

Harold Smith, Jr.

Lisa Earls

Legal Counsel

Mary Carole Cooney

I. Call Meeting to Order

The Meeting was called to order at 12:03 pm by Chairperson Chris Boyd-Witherspoon.

II. Welcome and Introduction of Committee Members

The committee members introduced themselves except for Gloria Gray who was not in attendance and Lisa Earls who joined the meeting later.

III. Adoption of the Agenda

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

IV. Public Comment Guidelines

Legal Counsel Mary Carole Cooney presented the public comment guidelines.

V. Public Comments

No public comments received.

VI. Review/Approval for Payment Legal Invoices – Invoice # 763

Lisa Earls moved to approve legal invoice # 763 and Harold Smith seconded. The committee voted unanimously in favor.

VII. Approval of February 28, 2025, Meeting Minutes

Adrienne McMillon moved to approve the Meeting Minutes for February 28, 2025, and Harold Smith seconded. The committee voted unanimously in favor.

VIII. CAE Update- Lavois Campbell, CAE

- Budget Update
(Review of Budget/Actual Expenses) YTD Budget, \$608,309 (corrected from meeting presentation), YTD Actual, \$ 383,663 YTD Variance, \$ 224,646

- **Staff News and Activities**

- Personnel**

- Currently interviewing for the newly created Senior Auditor position.
 - The new IT Audit Senior position has been approved and we will begin advertising soon.

- Training Activities:**

- ALGA Annual Conference May 4th-6th
 - Octane Government Accounting Training – May 12th – 16th
 - Construction Auditing – National Association of Construction Auditing

- Special Recognition**

- CAE Lavois Campbell is pleased to announce that the OIIA is the recipient of the 2025 ALGA Knighton Exemplary Audit Report Award, Large Shops, for audit reporting for the Audit of Recycling Processes issued November 2024.
 - This award is the first for Dekalb County and the first time ever for any county in Georgia.
 - The Award ceremony will be held May 5, 2025, in Minneapolis, MN. A special thank you to all the OIIA team members.

- **2025 Audit Related Activities**

- Final Reports Issued 2025:**

- Audit of Application Change Management Processes Report No. IA-2024-0208-IT – April 4, 2025.**

- The audit objective was to assess the adequacy of the application change management controls. We identified six (6) opportunities to strengthen application change management controls. We thank DoIT management for their support and cooperation throughout this audit.

- Why This Audit Mattered**

- The audit mattered because it assessed whether the controls were working effectively. Ensuring strong change management processes was crucial for the county to maintain reliable and secure systems, which in turn helped avoid costly mistakes, data breaches, or service interruptions. This review helped ensure the county's IT systems were managed safely and efficiently.

- Final DRAFT Audit Report Issued 2025:**

- Audit of Application Change Management Processes-Report No. Ia-2024-0208-IT-

- Finding Summary**

- Finding 1: Change Management Policies and Procedures need improvement.

- Finding 2: Incomplete Documentation for Change Request.

- Finding 3: Testing, Validation, and Change Management Oversight need improvement.

- Finding 4: Inadequate Risk and Impact Analysis Before Migration to Production environment.

Finding 5: Change Approval Process Needs Improvement.

Finding 6: Monitoring of Application Changes Needs Improvement.

Final Draft Report Issued 2025:

Audit of Third-Party Service Provider Contracts their alignment with DeKalb County's third-party contract policy and best practices Report No. IA-2024-0200-IT-April 3, 2025.

Why This Audit Matters

This audit evaluates whether vendors are fulfilling contractual obligations, billing accurately, and delivering as promised. It safeguards public funds, promotes transparency, and identifies risks like overpayments or poor performance. Strong oversight also ensures the County's IT systems including, mobile devices, are managed securely and efficiently, reducing the likelihood of costly errors, data breaches, or service disruptions. Ultimately, it strengthens accountability and supports smarter, more reliable decision making.

2025 External County Audits Monitored by OIIA

Audit of LifeLine Animal Project (Conducted by Animal Shelter Services, LLC).

- The External Auditor has completed the final draft report of observations, including and evaluation of Shelter operational documents, (Policies, procedures, volunteer, staff information, etc.).
- County admin is preparing a response to be included in the report.

Next Steps

OIIA expects to issue the final report by end of April. The report will incorporate management responses and management action plans with timelines to address the issues noted in the consulting report.

- **Non-Audit Activities**

- The OIIA has reviewed thirteen (20) contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of \$260,549,956.
- Year to Date, the OIIA has identified contract value reductions of \$8,097,958 or 3.1%. Currently, we have two (2) agenda items in review.
- Of the 20 agenda items, 4 agenda items totaling about \$96.1M have been identified as candidates for post-award audits.
- One agenda item, totaling \$46.4M, was for an emergency purchase, which will be reviewed in detail as part of ongoing emergency purchases audit.
- Six other agenda items totaling about \$43.3M were for change orders that appear to have been extended to increase the contract term of an expiring contract instead of timely resoliciting.

- **2025 Follow-up on Issued Projects**

Five (5) Follow-up reports have been issued and three (3) are in progress.

- **Status of Audit Findings**

A total of 40 audit reports have been issued since 2017, with 222 findings.

IX. Next AOC Meeting Date-Tentatively Wednesday, June 18, 2025, at 12:00 pm

X. Business Meeting Adjournment
The meeting adjourned at 12:43 pm.