



**DeKalb County Audit Oversight Committee**

**MEETING MINUTES**

**Friday, April 26, 2024, at 12:00 PM – 1:30 PM**

**Zoom Meeting\***

**Committee Members**

Gloria Gray - Chairperson

Adrienne T. McMillon - Vice Chairperson

Tanja Christine Boyd-Witherspoon - Pro Temp

Harold Smith, Jr.

Lisa Earls

**Legal Counsel**

Mary Carole Cooney

**I. Call Meeting to Order**

The meeting was called to order at 12:02 pm by Chairperson Gloria Gray

**II. Welcome and Introduction of Committee Members**

The committee members introduced themselves, except for Adrienne McMillon, who was not in attendance.

**III. Adoption of the Agenda**

Chris Boyd-Witherspoon moved to adopt the agenda, and Harold Smith seconded. The committee voted unanimously in favor.

**IV. Public Comment Guidelines**

Public comment guidelines presented by Legal Counsel Mary Carole Cooney.

**V. Public Comments**

(15 minutes: 3 minutes per person)

One public comment was received.

**VI. Review/Approval for Payment Legal Invoices - Legal Invoice #751 for services rendered from March 16, through April 15, 2024.**

Lisa Earls moved to approved Legal Invoice # 751, and Chris Boyd-Witherspoon seconded. The committee voted unanimously in favor.

**VII. Approval of February 23, 2024, Meeting Minutes**

Lisa Earls moved to accept the meeting minutes from February 23, 2024, 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, \$541,104 YTD Actual, \$311,221 Variance, \$202,883

- **Staff News and Activities**

The successful candidate for the Internal Audit Manager position will start on Monday, April 29, 2024.

One auditor attained the certificate of Cloud Auditing Knowledge and another auditor attained certificate of Mastering Strategic Analytics to Uncover Red Flags.

- **Audit-Related Activities**

- Draft Reports prepared:

- Audit of Cybersecurity: Governance Audit- Report No. IA-2022-120-IT  
Final Draft Report issued April 24, 2024. Ten (10) opportunities for improvement of controls were identified.
- Audit of Incentive Gift Card Program- Report No. IA-2023-150-FN  
Final Draft Report. Six (6) opportunities for improvement of controls were identified.

- **Non-Audit Activities**

The OIIA has reviewed eight (8) contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of \$68,229,643.14 for 2024 YTD. The OIIA has identified contract value reductions of \$2,039,834.40 or 3%

- **2024 Follow-up on Issued Projects**

Eight (8) follow-up reports have been issued, and Four (4) are in progress.

- **Status of Audit Findings**

A total of 33 audit reports have been issued since 2017, with 183 findings.

## IX. **Other Business**

### 1) **AOC Bylaws Revisions**

Legal Counsel Mary Carole Cooney revised the AOC bylaws to include invoice protocol process from bimonthly to monthly approval, effective April 26, 2024. Chris Boyd-Witherspoon moved to adopt revised bylaws, and Harold Smith seconded. The committee voted unanimously in favor.

### 2) **IIA Monthly Chapter Meetings**

Chairperson Gloria Gray discussed attending IIA Chapter meetings.

## X. **Next AOC Meeting Date-Tentatively Friday, June 21, 2024, at 12:00 pm**

## XI. **Business Meeting Adjournment**

The meeting adjourned at 1pm.