



DeKalb County  
GEORGIA

DeKalb County Audit Oversight Committee

**MEETING MINUTES**

Friday, April 28, 2023, at 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 12:01 PM by Chairperson Lisa Earls

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

The committee members introduced themselves, except for Adrienne McMillon, who was excused.

**III. Adoption of the Agenda**

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

**IV. Public Comment Guidelines**

Public comment guidelines presented by Legal Counsel Mary Carole Cooney.

**V. Public Comments**

No public comments were received.

**VI. Review/Approval for Payment of Legal Invoices** - Gloria Gray moved to approve legal

invoice # 738 for services rendered in March 2023, and Chris Boyd-Witherspoon seconded. The committee voted unanimously in favor.

**VII. Approval of February 24, 2023, Meeting Minutes**

Chris Boyd-Witherspoon moved to approve the meeting minutes from February 24, 2023, 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, \$514,103, YTD Actual, \$311,221, Variance, \$202,882

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

The OIIA has reviewed fifteen contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of \$190,933,856.49 for 2023 YTD. The OIIA has identified contract value reductions of \$20,639,688.73 or 11 %!

**3. Audit Activity Update** The following final draft reports were issued since the February 28, 2023, AOC meeting. Management responses are due within sixty days of issuance of the draft report.

- Audit of Termination and Transfer of Employees - Countywide Applications and Network User Access. Audit Report No. IA-2021-007-IT. The draft report was issued March 16, 2023. Five opportunities for improvement of controls were identified.
- Audit of DeKalb County Payroll Process - Audit Report No. IA-2021-018-FN. The draft report was issued April 3, 2023. Four opportunities for improvement of controls were identified.
- Audit of the Purchasing Card Program – Audit Report No. IA-2020-003-FN. The draft report was issued April 26, 2023. Six opportunities for improvement were identified.

**4. Status of Open Findings**

Twenty-nine audit reports have been issued since 2018, with 157 findings.

**IX. Next AOC Meeting Date** - Tentatively scheduled for Friday, June 30, 2023, at 12:00 PM

**X. Business Meeting Adjournment**

The meeting adjourned at 12:55 PM.