



DeKalb County Audit Oversight Committee

Meeting Minutes

Tuesday, June 17, 2025, at 12:00 PM – 1:30 PM

Zoom Meeting*

Committee Members

Tanja Christine Boyd-Witherspoon - Chairperson

Adrienne T. McMillon - Vice Chairperson

Lisa Earls

Michael Lopata

Petrina Bloodworth

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 Petrina Bloodworth who joined shortly after and Lisa Earls who was not in attendance.

III. Adoption of the Agenda

Adrienne McMillon moved to adopt the agenda and Michael Lopata 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 # 765 for services rendered from May 15 through June 15, 2025.

Adrienne McMillon moved to approve legal invoice # 765 and Michael Lopata seconded. The committee voted unanimously in favor.

VII. Approval of April 18, 2025, Meeting Minutes

Petrina Bloodworth moved to approve April 18, 2025, meeting minutes and Michael Lopata seconded. The committee voted unanimously in favor.

VIII. CAE Update- Lavois Campbell, CAE

- **Budget Update**

(Review of Budget/Actual Expenses) YTD Budget, \$1,013,847, YTD Actual, \$ 704,160, YTD Variance, \$ 309,687

- **Staff News and Activities**

Personnel

- Please welcome Mrs. Jonnah Williams, in the position of Internal Auditor, Senior.
- One staff member has resigned from the OIIA and County and we are currently interviewing to fill vacant position.
- Currently recruiting for newly created IT Internal Auditor, Senior position.

Training Activities:

- ALGA Annual Conference May 4th-6th
- Octane Government Accounting Training – May 12th – 16th

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 was held May 5, 2025, in Minneapolis, MN. A special thank you to all the OIIA team members.

CAE Announcement

- CAE Lavois Campbell is excited to announce the inaugural edition of Audit Insights the new quarterly newsletter from the Office of Independent Internal Audit (OIIA) DeKalb County, GA.

The first issue includes:

- A brief history of the OIIA
- An overview of what we do
- Internal control tips
- Highlights of our impact since inception
- A “Did You Know?” corner with quick facts.

Audit-Related Activities

- **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-June 10, 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.).
- At the request of OIIA, the County administration has prepared a response. We are currently reviewing and expect to issue the final report next week.
- **Non-Audit Activities**
 - The OIIA has reviewed twenty-three (23) contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of \$275,984,956 since the December 13, 2024, AOC meeting.
 - Year to Date, the OIIA has identified contract value reductions of \$8,181,505 or 3%. Currently, we have two (10) agenda items in review.
 - Of the 23 agenda items totaling \$ 275,984,956.35: 10 items were initial awards totaling \$140,742,726.04 .
 - 11 items were change orders totaling \$65,806,302.31.
 - 2 items were other (ratifications, GDOT supplemental), totaling \$69,435,928.00.

Delinquent Water Bills

OIIA has been requested to review the reported \$104 million in delinquent water bills. These amounts cover a period of a few days to several years overdue.

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

Four (4) Follow-up reports have been issued and three (3) are in progress.
- **Status of Audit Findings**

As of June 17, 2025, 40 audit reports have been issued with 222 findings.
- **Questions & Comments**

IX. New Business – Introduction of Newly Appointed Committee Members

- Newly appointed AOC members Michael Lopata and Petrina Bloodworth introduced themselves.
- Vice Chairperson Adrienne McMillon will schedule Governance and refresher training for the committee to include new members before next scheduled AOC meeting.

X. Next AOC Meeting Date-Tentatively Friday, August 22, 2025, at 12:00 pm

XI. Business Meeting Adjournment

The meeting adjourned at 1:03 pm.