



DeKalb County  
GEORGIA

**DeKalb County Audit Oversight Committee**

**MEETING MINUTES**

**Friday, June 30, 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 12:05 PM by Chairperson Lisa Earls

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

The committee members introduced themselves, except for Adrienne McMillon, who joined the meeting shortly after.

**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**

Mr. S. Binney provided public comment.

**VI. Review/Approval for Payment of Legal Invoices –** Chris Boyd-Witherspoon moved to

approve legal invoice # 739 & 740 for services rendered in April & May 2023, and Harold Smith seconded. The committee voted unanimously in favor.

**VII. Approval of April 28, 2023, Meeting Minutes**

Gloria Gray moved to approve the meeting minutes from April 28, 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, \$856,838, YTD Actual, \$541,138, Variance, \$315,700
2. **Non-Audit Activity** (*Status of Non-Audit Projects*)

The OIIA has reviewed twenty-four contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of \$274,524,170 for 2023 YTD. The OIIA has identified contract value reductions of \$21,369,981 or 7.8 %!

3. **Audit Activity Update** The following final reports and final draft reports were issued since the April 28, 2023, AOC meeting.

Final Reports Issued

- Audit of Termination and Transfer of Employees – County Applications and Network User Access. - Audit Report No. IA-2021-007-IT. Issued May 30, 2023. Five (5) opportunities for improvement of controls were identified.
- Audit of DeKalb County Payroll Process - Audit Report No. IA-2021-018-FN. Issued June 22, 2023. Four (4) opportunities for improvement of controls were identified.
- Audit of the Purchasing Card Program- Audit Report No. IA-2020-003-FN. Issued June 30, 2023. Six (6) opportunities for improvement were identified.

Final Draft Reports Issued

- Audit of the Wire Transfer Process – Audit Report No. IA-2022-081-FN Draft Report issued. Six opportunities for improvement were identified.
- Audit of the Revenue Collection Process-Audit Report No. IA-2022-080-FN Draft Report issued. Four opportunities for improvement were identified.

Management responses are due within sixty days of issuance of the draft report.

4. **Status of Open Findings**

Thirty-One audit reports have been issued since 2017, with 167 findings.

**IX. Next AOC Meeting Date** - Tentatively scheduled for Friday, August 25, 2023, at 12:00 PM

**X. Business Meeting Adjournment**

The meeting adjourned at 12:42 PM.