



DeKalb County
GEORGIA

DeKalb County Audit Oversight Committee

MEETING MINUTES

Friday, August 17, 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.

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

Public comment guidelines presented by Legal Counsel Mary Carole Cooney.

V. Public Comments

No public comments received.

VI. Review/Approval for Payment of Legal Invoices – Harold Smith moved to approve legal

invoice # 741 & 742 for services rendered in June & July 2023, and Gloria Gray seconded. The committee voted unanimously in favor.

VII. Approval of June 30, 2023, Meeting Minutes

Gloria Gray moved to approve the meeting minutes from June 30, 2023, and Chris Boyd-Witherspoon 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, \$1,199,573, YTD Actual, \$819,206, Variance, \$380,367

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

The OIIA has reviewed thirty (30) contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of \$337,623,072.35 for 2023 YTD. The OIIA has identified contract value reductions of \$21,483,587.66 or 6.4 % year to date!

3. Audit Activity Update (Final Audit Reports YTD)

Final Reports Issued

- Audit of Juvenile Court Termination & Transfer of Employees-Audit Report No. IA-2022-076-IT.
Final report issued December 30, 2022. Three (3) opportunities for improvement of controls were identified and agreed to by the County.
- Audit of Probate Court Termination & Transfer of Employees-Audit Report No. IA-2022-077-IT.
Final report issued December 30, 2022. Three (3) opportunities for improvement of controls were identified and agreed to by the County.
- Audit of the Information Technology General Controls over the Hansen (Infor) Application-Audit Report No. IA-2021-015-IT.
Final report issued January 25, 2023. Nine (9) opportunities for improvement of controls were identified and agreed to by the County.
- Audit of Termination and Transfer of Employees – County Applications and Network User Access. - Audit Report No. IA-2021-007-IT.
Final report 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. Final report 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.
Final report 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. Expect management response by Wednesday, August 16, 2023
- Audit of the Revenue Collection Process-Audit Report No. IA-2022-080-FN

Draft report issued. Four opportunities for improvement were identified. Expect management response by Monday, August 21, 2023.

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 173 findings.

IX. Next AOC Meeting Date - Tentatively scheduled for Friday, October 27, 2023, at 12PM

X. Business Meeting Adjournment

The meeting adjourned at 12:35 PM.