



DeKalb County Audit Oversight Committee

Meeting Minutes

Friday, August 22, 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 12:05 pm by Chairperson Chris Boyd-Witherspoon.

II. Welcome and Introduction of Committee Members

The committee members introduced themselves except for Adrienne McMillan who was absent.

III. Adoption of the Agenda

Lisa Earls moved to adopt the agenda and Michael Lopata seconded. The committee voted unanimously in favor.

IV. Public Comment Guidelines

Public guidelines presented by Legal Counsel Mary Carole Cooney.

V. Public Comments

No public comments received.

VI. Review/Approval for Payment Legal Invoices

Legal Invoice # 767 for legal services rendered from July 16, 2025, through August 16, 2025.

Petrina Bloodworth moved to approve Legal Invoice # 767 and Michael Lopata seconded. The committee voted unanimously in favor.

VII. Approval of June 17, 2025, Meeting Minutes

Michael Lopata moved to approve June 17, 2025, meeting minutes and Petrina Bloodworth seconded. The committee voted unanimously in favor.

VIII. CAE Update- Lavois Campbell, CAE

- **Budget Update**

(Review of Budget/Actual Expenses) YTD Budget, \$1,419,543, YTD Actual, \$ 1,007,711, YTD Variance, \$ 411,832

- **Staff News and Activities**

Personnel

- Interviewing for an Internal Auditor, Senior.
- Interviewing for an Internal Auditor IT, Senior.

Training Activities:

- The Atlanta Conference IIA 2025 Conference – September 25, 2025
- Atlanta Cybersecurity Summit – September 19, 2025
- Construction Fraud Trends – July 24, 2025
- Auditing for Fraud in Government Procurement & Contracting – September 4, 2025
- Agile Auditing Principles

Other Items:

- The external peer review of OIIA processes is scheduled for the week of September 15, 2025. Review will be performed by ALGA.
- Submitted an article to be published in the Fall 2025 Issue of the Local Government Auditing Quarterly – Theme: Back to Basics.

- **Audit-Related Activities**

Final Reports Issued 2025:

1. 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.

2. 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-August 21, 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

3. Final Report on the Audit of LifeLine Animal Project (Conducted by Animal Shelter Services, LLC). Issued July 11, 2025

- The audit focused on an evaluation of Shelter operational documents (Policies, procedures, volunteer, staff information, etc.)
- It includes the County administration response.

Some of the key finding identified in the report include:

- The need for improvements in animal housing conditions and facility maintenance.
- Gaps in policies, procedures, and staff related to animal care and safety.
- Recommendations for enhancing volunteer programs and strategic planning for long-term operational success.

- **Non-Audit Activities**

The OIIA has reviewed thirty-seven (37) contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of \$370,883,109.01 since the December 13, 2024, AOC meeting.

Year to date, the OIIA has identified contract value reductions: \$8,181,505 or 2.2%.

Of the 37 items totaling \$370,883,109.31

- 13 items were initial awards totaling \$164,445,925.00.
- 18 items were change orders totaling \$116,530,275.16.
- 5 items were others (3 ratifications of emergency request and 2 request for GDOT funding), totaling \$86,881,908.85.
- 1 item was for an annual renewal totaling \$3,025,000.

Of the 18 agenda items for change orders, 10 totaling about \$65.8 million, were for extending the contract completion date.

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

Eight (8) follow-up reports have been issued and three (3) are in progress.

- **Status of Audit Findings**

As of June 17, 2025, 41 audit reports have been issued with 233 findings.

- **Questions & Comments**

IX. Other Business

Refresher Training-Mary Carole Cooney, Legal Counsel

Regular meeting ended and second meeting continued with Mary Carole Cooney providing training to new AOC members on Bylaws, Organizational Act and AOC List of Duties

X. Next AOC Meeting Date-Tentatively Friday, October 31, 2025, at 12:00 pm

XI. Business Meeting Adjournment

The meeting adjourned at 12:52 pm.