



DeKalb County Audit Oversight Committee

Meeting Minutes

Friday, October 28, 2022, ■ 12:00 PM – 2:00

PM Zoom Meeting*



Committee Members

Adrienne T. McMillon - Chairperson

Harold Smith, Jr. – Vice Chairperson

Lisa Earls, Chair – Pro Tem

Gloria Gray

Tanja Christine Boyd-Witherspoon (Not in attendance)

Legal Counsel

Mary Carole Cooney

I. Call Meeting to Order

Meeting was called to order at 12:03 pm by Chairperson Adrienne McMillon

II. Welcome and Introduction of Committee Members

The committee members introduced themselves except Chris Boyd-Witherspoon who was not in attendance

III. Adoption of the Agenda

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

IV. Public Comment Guidelines

The public guidelines was presented by Legal Counsel Mary Carole Cooney

V. Public Comments

Comment was given by Resident Stephen Binney

VI. Review/Approval for Payment Legal Invoices # 731 and # 732

Lisa Earls moved to approve the invoices and Harold Smith seconded. The committee voted unanimously to approve.

VII. Approval of August 26, 2022, Meeting Minutes

Harold Smith moved to approve the meeting minutes from August 26, 2022, and Gloria Gray seconded. The committee voted unanimously in favor.

VIII. CAE Update- Lavois Campbell, Interim CAE

1. **OIIA-AOC Financial Report** (*Review of Budget/Actual Expenses*) YTD Budget, \$1,559,178.00, YTD Actual, \$818,732.00, YTD Variance, \$740,446.00.
2. **Staff News and Activities** - CAE stated that Lewis Blake was hired as an Internal Audit Manager. The ALGA peer review has been confirmed for week of October 31, 2022.
3. **Audit Related Activities** – One final report issued, and three final drafts for management response.
4. **Status of Open Projects** - The Interim CAE reported that the OIIA has continued to conduct assignments on the current Work Plan in the following areas:

- Terminations and Transfer of Employees Audit - County administration
- Audit of Juvenile Court's Termination and Transfer of Employees
- Audit of Probate Court's Termination and Transfer of Employees
- Oracle Information Technology General Controls Audit
- Audit of Information Technology General Control for Hansen
- Wire Transfer Payments Audit
- PCard Transactions
- Revenue Collection/Deposits Audit
- Payroll Process Audit

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

The OIIA reviewed 45 contracts with an initial value of \$526,991,231.06. The OIIA has identified contract value reductions of \$41,635,435.89 or 8%!

6. **Status of Audit Findings**

A total of 26 audit reports have been issued since 2018 with 141 findings.

Finding Status	Findings
Closed	34
Complete Pending Verification (CPV)	25
Follow-Up in Process	12
Open	20
Partially Complete	30
Follow-Up Not Yet Due	18
Management Accepts Risks	2
Total	141

IX. **Other Business Audit**

-- **Update on recruiting of the next Chief Audit Executive (CAE)**

This week the AOC Committee delivered electronic and hard copy of resumes for candidates for the position of CAE to the BOC. This started the 30-day period that the BOC has to make an appointment.

-- **External Auditor Presentation of 2021 ACFR Results**

Doug Moses of Mauldin & Jenkins gave a presentation on the update of the 2021 Audit.

-- **2023 AOC Elections**

The AOC Committee discussed the office position elections for 2023

-- **Update on solicitation for External Auditing Services**

Harold Smith met with the Evaluation Committee on October 24, 2022, for the purpose of reviewing and rating the proposals that were submitted. A package will be sent by Procurement and Contracting to the Board of Commissioners for their internal protocol and final approval.

X. **Next AOC Meeting Date – Tentatively set for December 16, 2022**

XI. **Business Meeting Adjournment** - The meeting adjourned at 1:43 pm