



**DeKalb County Audit Oversight Committee**

**Meeting Minutes**

**Friday, October 31, 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**

Michael Lopata moved to adopt the agenda and Petrina Bloodworth 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**

Michael Lopata moved to approve Legal Invoice #769 and Lisa Earls seconded. The committee voted unanimously in favor.

**VII. Approval of August 22, 2025, Meeting Minutes**

Petrina Bloodworth moved to approve August 22, 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, \$1,825,127, YTD Actual, \$ 1,301,375, YTD Variance, \$ 523,752

- **Staff News and Activities**

**Personnel**

- Mr. Melcon Hinds joined the OIIA Team on 10/17 as an Internal Auditor IT, Senior.
- Mr. Bradford Garvey joined the OIIA Team on 10/27 as an Internal Auditor, 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

### **Other Items:**

- External ALGA Peer Review
  - OIIA has completed our second external peer review. The OIIA received the highest rating possible, a pass, the external peer reviewer certification.
  - “Recognizes that the organization’s internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards for audit and attestation engagements during the period.”
  - The reviewer also commented that the team was very knowledgeable, professional, and demonstrated a positive work environment where the team members receive constructive feedback and sufficient training.
  - They were impressed with our documented procedures and promised to utilize sections in their own offices in Tennessee and LA.
- Published article in the Fall 2025 Issue of the Local Government Auditing Quarterly – Theme: Back to Basics. The article was based on a recent P-Card audit used to illustrate the basics of audit planning, fieldwork, and reporting.

### **● 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.

#### **Finding Summary**

- Change Management Policies and Procedures need improvement.
- Incomplete Documentation for Change Request.
- Testing, Validation, and Change Management Oversight need improvement.
- Inadequate Risk and Impact Analysis Before Migration to Production environment.
- Change Approval Process Needs Improvement.
- 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.

**Finding Summary**

- Third-party contract policy is unapproved and lacks key vendor oversight provisions
- Inadequate oversight of third-party Software as a Service (SaaS) provider controls.
- Absence of right to audit & access to independent assessment clauses in County agreements.
- No provision for incident response, notification & remediation in SaaS agreements.
- Cross-border and local legal compliance and legal request handling provisions not defined in SaaS agreements.
- Insufficient contractual clarity on data security, custodianship, and breach responsibilities.
- Inadequate definition of data protection and compliance responsibilities.
- Missing key provisions in SaaS agreements expose the county to data and operational risks.
- Deficiencies in SaaS agreements related to points of contact responsibilities and subcontractor list.

**Final Audit of Temporary Personnel Services – Report No. IA-2023-169-HR – Issued October 2, 2025.**

**The Audit revealed gaps in policy, oversight, and contract compliance.**

- Policy can be improved (roles, timelines, exception guidance).
  - Staffing request documentation is incomplete or unverifiable.
  - Departments bypassed HR and engaged vendors directly, reducing oversight.
  - Monthly Verification Forms are inconsistently submitted and misaligned with vendor reports.
  - Several vendor-filled positions were outside the approved contract and lacked formal approval.
  - It includes the County administration response.
- **Final Audit Report on P-Card Transactions – Various User Departments – No. 2024-0223-FN – October 29, 2025.**

**The Audit revealed outdated policies, weak controls, and process gaps in P-Card administration.**

- P-Card policy outdated; lacks alignment with current practices and clear guidance.
- Reconciliation process largely manual; BOA Works system underutilized.
- Transactions often missing are required for documentation or approvals.
- Controls over sales tax exemptions and blanket Special Request Forms need strengthening.
- Dormant P-Cards are not consistently deactivated.
- Procedures for canceling P-Cards after employee terminates or transfers need improvement.

### **Draft Reports Issued, awaiting management responses:**

1. OIIA Draft Report – October 27, 2025, Audit of Dekalb-Peachtree Airport (PDK) Revenue Collection Process – Report No. IA-2025-0268-AP

### **Finding Summary**

- No written policies and procedures for end-to-end revenue cycle management.
- Insufficient segregation of duties across key revenue functions.
- Inadequate physical safeguarding of revenues collected onsite at the airport.
- Weak rental revenue management and lease enforcement, including lagging implementation of market-rent analysis for restaurant lessees.
- Lack of reconciliation and verification for commission-based revenue streams.
- No Independent verification of reported commission revenue.
- Insufficient overdue account controls to ensure timely tracking, follow-up, and collection.
- Market-rent analysis recommendations for restaurant lessees were not implemented.
- Ineffective user access controls within the enQuesta revenue system.

### **2025 External County Audits Monitored by OIIA**

#### **1. 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.

#### **2. 2024 Annual Comprehensive Financial Report.**

Completed by October 2025.

#### **3. 2024 Single Audit Report**

As per the Single Audit Act, Issued September 2025. The following findings were identified. All are prior findings.

- Finding 2024-001 – Accounting for Revenues, Unearned Revenues, Receivables, and Liabilities.
- Finding 2024-002 – Governmental Fund Budgets (balanced budget not adopted).

### **Resolved Prior Year Findings**

- Finding: 2023-003 – Subrecipient Monitoring – Information provided to recipients does not contain all the information required by CFR §200.332 to be clearly communicated to all subrecipients.

- Finding: 2023-004 – Reporting – County failed to collect the demographic data on the eligible households required by the Treasury.

OIIA will follow up in February 2025

### **Non-Audit Activities**

The OIIA has reviewed forty-eight (48) contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of \$454,189,020.50 since the December 13, 2024, AOC meeting.

Year to date, the OIIA has identified contract value reductions: \$8,225,855 or 1.8%.

Of the 48 items totaling \$454,189,020.50, 24 items were change orders totaling \$171,517.76. Of the 24 agenda items for change orders, 12 items totaling \$77,645,335.53 were for extending the contracts past their original expiration date (no scope of work change).

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

Eight (8) follow-up reports have been issued and three (2) are in progress.

- **Status of Audit Findings**

As of June 17, 2025, 43 audit reports have been issued with 246 findings.

- **Questions & Comments**

## **IX. Other Business**

### **Refresher Training-Mary Carole Cooney, Legal Counsel**

Regular meeting ended and second meeting continued with Mary Carole Cooney and CAE Lavois Campbell providing training to new AOC members on Bylaws, Organizational Act and AOC List of Duties as well as overview of the Office of Independent Internal Audit (OIIA).

## **X. Next AOC Meeting Date-Tentatively Friday, December 19, 2025, at 12:00 pm**

## **XI. Business Meeting Adjournment**

The meeting adjourned at 1:10 pm.