



**DeKalb County Audit Oversight Committee**

**Meeting Minutes**

**Friday, December 13, 2024, at 12:00 PM – 1:30 PM**

**Zoom Meeting\***

**Committee Members**

Gloria Gray - Chairperson

Adrienne T. McMillon - Vice Chairperson

Tanja Christine Boyd-Witherspoon - Pro Tem

Harold Smith, Jr.

Lisa Earls

**Legal Counsel**

Mary Carole Cooney

**I. Call Meeting to Order**

The meeting was called to order at 12:03 pm by Chairperson Gloria Gray.

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

The committee members introduced themselves except for Adrienne McMillon and Lisa Earls who joined later.

**III. Adoption of the Agenda**

Chris Boyd-Witherspoon moved to adopt the agenda and Harold Smith seconded. The committee voted unanimously in favor.

**IV. Public Comment Guidelines**

Legal Counsel Mary Carole Cooney presented the public comment guidelines.

**V. Public Comments**

No public comments received.

**VI. Review/Approval for Payment Legal Invoices**

No legal invoices presented for payment at this time.

**VII. Approval of October 23, 2024, Meeting Minutes**

Chris Boyd-Witherspoon moved to approve the Meeting Minutes for October 23, 2024, and Harold Smith seconded. The committee voted unanimously in favor.

**VIII. Other Business – Mauldin & Jenkins – 2023 Annual Comprehensive Financial Report & Single Audit-**

Doug Moses of Mauldin & Jenkins gave an overview of the DeKalb County's 2023 Annual Comprehensive Financial Report and Single Audit Report.

**IX. CAE Update- Lavois Campbell, CAE**

- **Budget Update**

(Review of Budget/Actual Expenses) YTD Budget, \$2,004,003, YTD Actual, \$1,444,748, Variance, \$559,255

- **Staff News and Activities**

- **Personnel**

- Mr. Andre Miller has accepted the position of Internal Auditor, Senior and started In November 2024. Mr. Miller is a CPA, CISA, CFE, and CIA with over 9 years of government-related internal auditing experience.

- **Training Activities**

- Leading an Audit Project-Yellowbook-cpe.com-October 21-25
    - Yellow Book Standards for Performance Auditor-November 2024
    - Virtual Fraud Symposium: December 2024
    - Certificate of Cloud Auditing Knowledge Online review course
    - Networks and infrastructure fundamentals online review course
    - What All Owners Need to Know About Managing & Auditing
    - Construction Contracts: Effective Auditing of Construction Activity.

- **Audit-Related Activities**

**Final Draft Reports:**

1. Audit of COVID-19-Incentive Gift Card Program-Audit Report No. IA-2023-150-FN  
Final Draft Report Issued July 9, 2024. Six (6) opportunities for improvement of controls were identified.
2. Audit of County Debt Management and Investments-Audit Report No. IA-2022-082-FN  
Final Draft Report Issued on September 18, 2024. Four (4) opportunities for improvement of controls were identified.
3. Audit of Renee Group inc. Contracts-Audit Report No. IA-2023-128-DWM  
Final Draft Report Issued October 7, 2024. Seven (7) opportunities for improvement of controls were identified.

**Final Audit Reports Issued:**

1. Audit of Cybersecurity: Governance Audit-Audit Report No. IA-2022-120-IT  
Issued July 5, 2024. Ten (10) opportunities for improvement of controls were identified.
2. Audit of Sanitation Recycling Processes-Audit Report No. IA-2023-181-PW  
Final Report Issued December 2, 2024. Seven (7) opportunities for improvement of controls were identified.

**2024 External County Audits Monitored by OIIA**

1. **2023 Annual Comprehensive Financial Report**

Completed by the June 30, 2024, deadline.

## **2. 2023 Single Audit Report**

**As per the Single Audit Act, Issued September 3, 2024.**

**The following findings were identified; all are prior findings.**

- **Finding 2023-001**-Accounting for Intergovernmental Revenues, Deferred Inflows of Resources and Related Revenues and Liabilities
- **Finding 2023-02**- Governmental Fund Budgets (balanced budget not adopted)
- **Finding 2023-003**-Subrecipient Monitoring-Information provided to recipients does not contain all the information required by §200.332 to be clearly communicated to all sub-recipients.
- **Finding 2023-004**- Reporting-The county failed to collect the demographic data on the eligible households required by the Treasury.

**Management Action Plans – Anticipated Completion Date: December 31, 2024.**

### **3. OIIA will follow-up on management actions in 2025.**

### **4. Audit of Lifeline Animal Project (Conducted by Animal Shelter Services, LLC).**

- The External Auditor has completed a draft report of observations, including an evaluation of Shelter operational documents (Policies, procedures, volunteer, staff information, etc.).
- County admin and OIIA will be meeting with the External Auditor at the end of August to review the field evaluation process as well as to discuss expectations and deliverables.

#### **Next Steps**

- The administration, consultant, and OIIA will meet with the vendor to discuss observations.
- OIIA will summarize the results of the consultant's 129-page report, highlighting key findings and recommendations.
- OIIA will request that the administration provide management actions with timeliness to address the issues noted in the consulting report.
- **Non-Audit Activities**
  - The OIIA has review (39) contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals). With an initial value of \$304,380,131.48 for 2024 YTD.
  - The OIIA has identified contract value reductions of \$5,987,866.14 or 2%
    - Currently, we have six (6) agenda items in review.
- **2024 Follow-up on Issued Projects**

Sixteen (16) follow-up reports have been issued and three (3) are in progress.
- **Status of Audit Findings**

A total of 35 Audit reports have been issued since 2017, with 199 findings.

**X. AOC Leadership Election for 2025**

**The following officers were nominated and approved for the 2025 term:**

Chris Boyd-Witherspoon – Chairperson (Nominated by Lisa Earls)

Adrienne McMillon – Vice Chairperson (Nominated by Harold Smith and seconded by Chris Boyd-Witherspoon.

The committee voted unanimously in favor of the appointments.

**XI. Next AOC Meeting Date-Tentatively Friday, February 28, 2025, at 12:00 pm**

**XII. Business Meeting Adjournment**

The meeting adjourned at 1:31 pm.