



**DeKalb County Audit Oversight Committee**

**MEETING MINUTES**

**Friday December 16, 2022, at 12:00 PM – 2 PM**

**Zoom Meeting\***

**Committee Members**

Adrienne T. McMillon - Chairperson

Harold Smith, Jr. – Vice Chairperson

Lisa Earls, Chair – Pro Tem

Tanja Christine Boyd-Witherspoon

Gloria Gray

**Legal Counsel**

Mary Carole Cooney

**I. Call Meeting to Order**

The meeting was called to order at 12:05 pm by Chairperson Adrienne McMillon

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

The Committee members introduced themselves except Chris Boyd-Witherspoon who joined meeting shortly after.

**III. Adoption of the Agenda**

Harold Smith moved to adopt the agenda and Lisa Earls seconded.

**IV. Public Comment Guidelines**

The public guidelines was presented by Legal Counsel Mary Carole Cooney.

**V. Public Comments**

(15 minutes: 3 minutes per person)

There were no public comments received.

**VI. Review/Approval for Payment Legal Invoices-** Lisa Earls moved to approve invoice # 734 & 735 and

Chris Boyd-Witherspoon seconded. The committee voted unanimously in favor.

**VII. Approval of October 28, 2022, Meeting Minutes**

Chris Boyd Witherspoon moved to approve the meeting minutes from 10/28/22 and Harold Smith seconded. The Committee voted unanimously in favor.

**VIII. Update on appointment of the next Chief Audit Executive**

Chairperson Adrienne McMillon announced that the Board of Commissioners selected Mr. Lavois Campbell to be the next Chief Audit Executive to serve a 5-year term.

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

- OIIA-AOC 2022 Year to Date Financial Report** (*Review of Budget/Actual Expenses*) YTD  
*Budget, \$1,905,662, YTD Actual, \$1,017,105, YTD Variance, \$888,557*

2. **Staff News & Activities** – CAE stated that interviews have been conducted for the IT Audit Principal position and a candidate will be selected to start in January 2023. The ALGA Peer Review was conducted the week of 10/31/22 and the Office of Independent Internal Audit received the highest rating possible, a pass, with no management letter which the external reviewer commented was very rare for a first review.
3. **Non-Audit Activities** (*Status of Non-Audit Projects*)-The OIIA has reviewed 54 contracts (*Initial Solicitations, Contract Change Orders, and Contract Renewals*) with an initial value of \$706,981,349.38 for the first 11 month of 2022. The OIIA has identified contract value reductions of \$42,292,935.89 or 6%!
4. **Audit Activity Update** (*Status of Audit Projects in Process*) – Final report issued on September 13, 2022, for Oracle Information Technology General Controls Audit Report No. IA-2020-005-IT.
5. **Status of Open Findings** – As of December 16, 2022, 26 audit reports have been issued since 2018 with 141 findings.

**X. AOC Leadership Election for 2023**

Lisa Earls was nominated for Chairperson by Harold Smith and Chris Boyd seconded. The committee voted unanimously in favor. Gloria Gray was nominated for Vice Chair by Harold Smith and Chris Boyd-Witherspoon seconded. The committee voted unanimously in favor. Chris Boyd-Witherspoon was nominated for Chair Pro-Tem by Harold Smith and seconded by Lisa Earls. The committee voted unanimously in favor. Chairperson Adrienne McMillon will continue to serve on a temporary basis until request for reappointment is approved.

**XI. Other Business-** (Update on solicitation for External Auditing Services)

The AOC Committee has completed their portion of requirements for appointment of new external auditing services. The FAB committee will meet on Monday, 12/19/22 to discuss further. The scheduling of refresher training for open meetings was discussed and new Chairperson Lisa Earls will look at dates and times for training in 2023 and advise the committee.

**XII. Next AOC Meeting Date-Tentatively Friday February 24, 2023, at 12:00pm**

**XIII. Business Meeting Adjournment**

The meeting adjourned at 1:03 pm.