



DeKalb County Audit Oversight Committee Meeting Minutes

**Friday, December 19, 2025, at 12:00 PM – 1:30 PM
Teams 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 12:04 pm by Chairperson Chris Boyd-Witherspoon.

II. Welcome and Introduction of Committee Members

The committee members introduced themselves except for Petrina Bloodworth who was absent.

III. Adoption of the Agenda

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

IV. Public Comment Guidelines

Public guidelines presented by Legal Counsel Mary Carole Cooney.

V. Public Comments

DeKalb County Resident Stephen Binney made comment.

VI. Review/Approval of Payment - Legal Invoices

Michael Lopata moved to approve Legal Invoice #771 and Adrienne McMillon seconded. The committee voted unanimously in favor.

VII. Approval of October 31, 2025, Meeting Minutes

Michael Lopata moved to approve October 31, 2025, meeting minutes with a correction on completion date for ACFR, and Lisa Earls seconded. The committee voted unanimously in favor.

VIII. Mauldin & Jenkins Annual Comprehensive Financial Report

Doug Moses gave overview of 2024 Annual Comprehensive Financial Report (ACFR)

IX. CAE Update- Lavois Campbell, CAE

- **Budget Update**

(Review of Budget/Actual Expenses) YTD Budget, \$2,230,711, YTD Actual, \$ 1,721,977, YTD Variance, \$ 508,734

- **Staff News and Activities**

Training Activities:

➤ The Atlanta Conference IIA 2025 Conference – September 25, 2025

- Auditing for Fraud in Government Procurement & Contracting – September 4, 2025

Other Items:

- 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.

Other Activities:

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 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 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.

- **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.

3. 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.

4. 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.

5. Final Audit Report of Mobile Device Inventory & Management (IA-2025-275-IT) – December 8, 2025

The objective of this audit was to assess the accuracy, completeness, and cost-effectiveness of the County's mobile device inventory and management processes. We focused on ensuring devices, including laptops, tablets, smartphones, and mobile Wi-Fi hotspots are properly tracked, securely configured, and managed from acquisition through disposal. The audit scope covered the period of January 1, 2023, through June 30, 2025.

Why This Audit Matters: The audit addresses two major risks: financial waste and security data.

- **Fiscal Responsibility:** It verifies that the inventory is accurate and cost-effective, preventing taxpayer funds from being spent on “ghost” assets or unmanaged devices.
- **Data Security:** By testing security controls, Mobile Device Management (MDM) tools, and disposal procedures against federal National Institute of Standards and Technology (NIST) standards, this audit provides assurance that devices are securely managed. This protects the County from costly data breaches, financial loss, and reputational damage.
- **Finding 1: Inadequate Mobile Device Policies Increase Data Security and Asset Loss Risks.** Current policies lack the necessary rigor to govern the issuing and tracking of devices, elevating the likelihood of data exposure and financial loss.
- **Finding #2: Absence of Documentation Undermines Mobile Devie Lifecycle Controls.** Widespread gaps in inventory tracking and year-end reconciliation were identified. Notably, the audit revealed 2,685 devices that were unused for more than 30 days, and approximately 2,700 “dark” devices (powered off or not reporting to the network). With no documented reason for inactivity.
- **Finding #3: Inadequate Disposal Records Prevent Verification of Secure Data Destruction.** Insufficient disposal records prevent the County from confirming that sensitive data was securely destroyed before devices left County possession.
- **Finding #4: Challenges in Data Protection.** Gaps in security configurations and monitoring tools mean.

Final Report Issued 2025:

1. Audit Report of DeKalb-Peachtree Airport (PDK) Revenue Collection Process – Report No. IA-2025-0268-AP – December 18, 2025.

Why This Audit Matters: Auditing PDK’s operating revenue is essential fiscal stewardship. With \$36.3M in revenue over five years, an independent audit protects public dollars by confirming that leases, fuel sales, and commission-based revenue are collected promptly and deposited accurately while testing controls that deter error or misuse.

Our review of PDK’s revenue cycle revealed nine (9) control gaps that could compromise revenue integrity and operational effectiveness summarize below:

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.

Non-Audit Activities

The OIIA has reviewed fifty-eight (58) contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of \$696,326,240.36 since the December 13, 2024, AOC meeting.

Year to date, the OIIA has identified contract value reductions: \$9,208,357.40

Of the 58 items totaling \$696,326,240.36, 27 items were change orders totaling \$209,066,130.53. Of the 27 agenda items for change orders, 13 items totaling \$88,145,335.53 were for extending the contracts past their original expiration date (no scope of work change).

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

Ten (10) follow-up reports have been issued.

- **Status of Audit Findings**

As of December 18, 2025, 44 audit reports have been issued with 250 findings.

X. AOC Leadership Election for 2026

Discussion on term limits and membership status. Chris Boyd-Witherspoon's term ends on December 31, 2025. Legal Counsel Mary Carole Cooney to draft letter to appointing authority to request new appointment for Chris. The committee voted unanimously to re-elect Chris Boyd-Witherspoon as Chairperson for 2026. Vice Chair election was deferred to February 2026.

XI. Next AOC Meeting Date-Tentatively February 27, 2026, at 12:00 pm

XII. Business Meeting Adjournment

The meeting adjourned at 1:48pm.