



DeKalb County Audit Oversight Committee
Meeting Minutes
Friday, March 27, 2026, at 12:30 PM – 2 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 by Vice Chairperson Adrienne McMillon at 12:32 pm.

II. Welcome and Introduction of Committee Members

The committee members introduced themselves except for Chris Boyd-Witherspoon 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. The agenda was later amended to include the Election of Vice-Chairperson and Pro Tem. Moved by Lisa Earls and seconded by Michael Lopata. 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 – Petrina Bloodworth moved to approve Invoice

773 and Michael Lopata seconded. Michael Lopata moved to approve Invoice # 774 and Petrina Bloodworth seconded. The committee voted unanimously in favor.

VII. Approval of December 19, 2025, Meeting Minutes

Michael Lopata moved to approve meeting minutes from December 18, 2025, and Lisa Earls seconded. The committee voted unanimously in favor.

VIII. CAE Update- Lavois Campbell, CAE

- **Budget Update**

(Review of Budget/Actual Expenses) YTD Budget \$202,791, YTD Actual \$88,061, YTD Variance, \$114,730

- **Staff News and Activities**

All OIIA team members as well as some AOC members participated in the two-day 2026 IIA Atlanta Government and Not for Profit Conference.

Our very own Donna Jackson, Internal Audit Manager, participated as a panel discussion offering career advice on the skills needed to become an effective auditor and advance in career.

Upcoming ALGA in Cleveland, Ohio is set for May 3-6, 2026.

- **Audit-Related Activities**

Final Draft Audit Report No. IA-2024-0237-PC-February 10, 2026-Responses expected in March 2026.

The primary objective of this audit is to assess internal controls over Low Bid procurements and identify opportunities for improvement in the cycle time for Low Bid solicitations/contracts. We considered low-bid transactions initiated before 2025 and those initiated during 2025 after the implementation of IT solutions intended to improve processes.

Why This Audit Mattered

Extended cycle times, incomplete documentation, and approval compliance failures expose the county to legal liability, increase costs through inefficiencies and emergency purchases, create fraud opportunities when controls are bypassed, and ultimately erode public trust in taxpayer stewardship.

Final Draft Audit Report Issued 2026:

Audit of Emergency Procurement Report No. IA-2024-0243-PC=January 12, 2026-Currently reviewing management responses

The primary objective of this audit is to assess internal controls over Low Bid procurements and identify opportunities for improvement in the cycle time for Low Bid solicitations/contracts. We considered low-bid transactions initiated before 2025 and those initiated during 2025 after the implementation of IT solutions intended to improve processes.

Why This Audit Matters

- This audit matters because emergency purchases bypass normal competition and oversight, so strong controls are essential to protect taxpayer dollars while still allowing the County to respond quickly when lives, safety, or essential services are at risk.
- Safeguards taxpayer funds and helps ensure the County pays fair prices and receives appropriate quality and service even under urgent conditions
- Ensures “emergency” is used appropriately: Verifies Eps are reserved for true imminent threats or essential service disruptions, not as a workaround for avoidable planning or contract gaps.
- Reduces fraud, waste, and abuse risk: non-competitive procurement method where the opportunity for misuse is greater.

Final Draft Audit Report Issued 2026:

Audit of E911 Call Response Times Report No. IA-2024-242-PS-Currently reviewing management responses

The primary objective of this audit was to determine whether internal controls over the

County's E911 call handling and response processes are adequately designed and operating as intended. Our audit focused on E911 call data, response time and procedures during period September 1, 2024, to May 31. We also considered current procedures at the time of audit.

Why This Audit Matters

- **Life-Safety Urgency:** Current E911 call answering and EMS/Fire response times do not meet national (NENA) standards, creating a direct risk to resident safety during emergencies.
- **The "ESI-net" Baseline:** This audit establishes a vital performance benchmark prior to the 2025 ESI-net rollout. This allows the County to objectively measure the ROI and technical success of the new system.
- **Data-Driven Governance:** By implementing new data validation controls now, management can ensure that the new ESI-net system provides "clean, reliable data for future decision making.
- **2026 Audit Plan**
The audit plan includes 4 projects carried forward from 2025 and 12 new projects, including the following:
 - **Post-Implementation of CV360** - To assess the post-implementation environment of CV360 to ensure the system is functioning as designed, user adoption is adequate, and the planned operational efficiencies and return on investment are being realized by the County.
 - **Grants Management-Sub-Recipient Monitoring** - To assess whether the County has established adequate internal controls over sub-recipient monitoring to mitigate financial risk, safeguard public funds, and ensure sub-recipients meet specific grant performance goals.
 - **Informal & Formal Procurement** - To evaluate the County's informal procurement processes to ensure that informal Written Quotes (IWQs) and Requests for Quotes (RFQs) for purchases between \$5000 and \$50,000 are consistently obtained evaluated and documented in compliance with established purchasing policies.

The full plan can be viewed here: [2026 OIIA Audit Plan](#)

- **Non-Audit Activities**
The OIIA has reviewed twenty-six (26) contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of \$233,275,071.40. YTD, The OIIA has identified contract value reductions of \$10,916,327.10.
- **2026 Follow-up on Issued Projects**
Four (4) follow-up reports have been issued.
- **Status of Audit Findings**
As of February 27, 2026, 44 audit reports have been issued since 2017, with 259 findings.

IX. **AOC Leadership Election for 2026**

Lisa Earls nominated Michael Lopata for Vice-Chairperson and the committee voted unanimously in favor. Adrienne McMillon nominated Petrina Bloodworth as Chair Pro Tem and the committee voted unanimously in favor.

X. **Next AOC Meeting Date-Tentatively Friday, April 24, 2026, at 12:00 pm**

XI. **Business Meeting Adjournment**

The meeting adjourned at 1:24 pm.