



DeKalb County Audit Oversight Committee

MEETING MINUTES

Friday, October 27, 2023, from 12:00 PM – 1:30 PM

Zoom Meeting*

Committee Members

Lisa Earls - Chairperson

Gloria Gray – Vice Chairperson

Chris Boyd-Witherspoon, Chair – Pro Tem

Adrienne McMillon

Harold Smith

Legal Counsel

Mary Carole Cooney

I. Call Meeting to Order

The meeting was called to order by Chairperson Lisa Earls at 12:01 pm.

II. Welcome and Introduction of Committee Members

The Committee Members introduced themselves except for Chris-Boyd Witherspoon who joined shortly after.

III. Adoption of the Agenda

The agenda was amended by Chairperson Lisa Earls. The order of the two items under section IX was reversed. Harold Smith moved to adopt the agenda with approved changes and Adrienne McMillon seconded. The committee voted unanimously in favor.

IV. Public Comment Guidelines

Public comment guidelines presented by Legal Counsel Mary Carole Cooney.

V. Public Comments

No public comments received.

VI. Review/Approval for Payment Legal Invoices- Gloria Gray moved to approve legal Invoice # 743 & 744 for services rendered in August & September 2023 and Harold Smith seconded. The committee voted unanimously in favor.

VII. Approval of August 17, 2023, Meeting Minutes

Adrienne McMillon moved to accept the meeting minutes from August 12, 2023, and Gloria Gray seconded. The committee voted unanimously in favor.

VIII. Chief Audit Executive(CAE) Update- Lavois Campbell

- **Budget Update**

(Review of Budget/Actual Expenses) YTD Budget, \$1,542,309 YTD Actual, \$1,055,547, Variance, \$486,762

- **Staff News and Activities**

Rhon Williams, CIA, CISA, joined the OIIA Team on August 31, 2023, as a Senior Internal Auditor. Mr. Williams is a Certified Internal Auditor and a Certified Information Systems Auditor.

A successful candidate for the IT Audit Manager position has accepted our offer and is expected to join the team by the end of November 2023.

- **Audit Related Activities**

Eight (8) Audit Reports have been issued YTD. This is the most reports issued since the start of the OIIA office.

- **Non-Audit Activities**

The OIIA has reviewed 37 contracts (Initial Solicitations, Contract Change Orders, & Contract Renewals) with an initial value of \$419,891,108.63 for 2023 YTD. The OIIA has identified contract value reductions of \$22,418,002.36 or 5.4%!

- **2023 Follow-up on Issued Audits**

Six (6) follow-up Audits have been issued and two (2) are currently in progress.

- **Status of 2023 Audit Projects**

CAE Campbell gave an update on open Audit Projects, most of which have been issued or in fieldwork stage. One (1) project is on hold due to staffing issues.

- **Status of Audit Findings**

A total of 33 Audit reports have been issued since 2017 with 183 findings.

IX. Other Business

- **Communication to DeKalb County Charter Review Commission.**

Legal Counsel Mary Carole Cooney gave an overview of DeKalb County's Charter Review Commission. The Charter Review Commission has recommended changes to Section 10A, DeKalb County Organization Act that would affect the governance of the Office of Independent Internal Audit (OIIA). The Audit Oversight Committee (AOC) determined that any changes to Section 10A should be proposed by the AOC and not by the Charter Review Commission, or the Board of Commissioners (BOC). A letter was drafted to go to the Chairman of the DeKalb County Charter Review Commission to ask that the proposed changes be removed from the amendments to the DeKalb County Organizational Act. The AOC will independently assess and propose any necessary amendments directly to the Georgia General Assembly. Gloria Gray moved and Harold Smith seconded to send letter to The DeKalb County Charter Review Commission. The committee voted unanimously in favor.

- **2022 Annual Comprehensive Financial Report and Single Audit – Mauldin & Jenkins**

Doug Moses of Mauldin & Jenkins gave an overview of the DeKalb County's 2022 Annual Comprehensive Financial Report and Single Audit Report.

X. Next AOC Meeting Date-Tentatively Friday, December 15, 2023, at 12:00 pm

XI. Business Meeting Adjournment

The meeting adjourned at 1:24 pm