



OFFICE OF INDEPENDENT INTERNAL AUDIT

Audit Oversight Committee

2023 October 26

Mr. Steve Henson, Chairman
DeKalb County Charter Review Commission
1300 Commerce Drive
Decatur, GA 30030

Dear Chairman Henson,

This is written on behalf of the DeKalb County Audit Oversight Committee (AOC). We are in receipt of a copy of changes proposed by the DeKalb County Charter Review Commission (Commission) to the Organizational Act of DeKalb County. We understand that these will be offered for public comment on November 9. We acknowledge and appreciate the hard work of the Commission, and the attention given to Section 10A, the framework for the Office of Independent Internal Audit. Please be advised that the AOC will be compelled to oppose amendments to Section 10A as part of the work of a County Commission.

The AOC is ever aware of, and sensitive to, the circumstances for which the Office of Independent Internal Audit was created. Section 10A was originally enacted as House Bill 599 by the Georgia General Assembly in 2015 (modified in 2018). The policy states the following:

(c) The office of internal audit shall be completely independent and shall not be subject to control or supervision by the chief executive, the commission, or any other official, employee, department or agency of the county government.

This policy is foundational and fundamental to our work as we make decisions which are frequently difficult and controversial. However, such decisions are necessary and appropriate to carry out our mission in determining whether County funds and public programs have been properly administered and utilized in compliance with laws and regulations.

On behalf of the AOC, I ask that the Commission remove the amendments proposed for Section 10A. This is not to say that we do not agree with some of the proposed technical amendments – rather we request the opportunity to independently assess and appropriately incorporate those into our own proposal to the General Assembly.

The AOC remains steadfast to our commitment to the General Assembly's direction and expectation that we operate in complete independence. In our efforts to be fully responsive to that directive, we must insist that we communicate directly with the legislature.

Thank you in advance for your cooperation in support of our fellow citizens.

Sincerely,

Lisa Earls

Lisa Earls
Chair

Sent via email