



DeKalb County Government

Manuel J. Maloof Center
1300 Commerce Drive
Decatur, Georgia 30030

Minutes - Draft

FAB-Finance, Audit & Budget Committee

Tuesday, November 8, 2022

3:30 PM

Meeting Started At: 4:12PM

Attendees: Commissioner Rader, Johnson, Davis Johnson, Terry, Patrick

Present 2 - Commissioner Jeff Rader, and Commissioner Larry Johnson

Not Present 1 - Commissioner Lorraine Cochran-Johnson

I. MINUTES

2022-2438 Commission District(s): ALL
Minutes for the October 25, 2022 Finance, Audit, and Budget Committee
MOTION was made by Larry Johnson, seconded by Jeff Rader, that this agenda item be approved. The motion carried by the following vote:

Yes: 2 - Commissioner Rader, and Commissioner Johnson

Not Present: 1 - Commissioner Cochran-Johnson

II. AGENDA ITEM

New Agenda Items:

[2022-2446](#) Commission District(s): All Districts
State Criminal Alien Assistance Program (SCAAP) Grant
MOTION was made by Larry Johnson, seconded by Jeff Rader, that this agenda item be recommended for approval. to the Board of Commissioners, due back on 11/15/2022. The motion carried by the following vote:

Yes: 2 - Commissioner Rader, and Commissioner Johnson

Not Present: 1 - Commissioner Cochran-Johnson

-information provided by Chief Akies

Previously Heard Agenda Items:

2022-2389

Commission District(s): All

Appropriation of American Rescue Plan Act Funding to Eligible Programs and Operating Expenses

MOTION was made that this agenda item be recommended holding in committee to the Board of Commissioners, due back on 11/15/2022. The motion carried by the following vote:

Yes: 2 - Commissioner Rader, and Commissioner Johnson

Not Present: 1 - Commissioner Cochran-Johnson

III. DISCUSSION

ARP Tranche 2:

State Court

-information provided by Director Asbell, COO Williams

Magistrate Court

-Z Williams: as it relates to audiovisual and time limited positions, if we could discuss at a later time since the office isn't here at this meeting

DeKalb County Annual Outside Audit Report

-presentation provided by Doug Moses on the County's 2021 audit results
-commissioner comments provided regarding the ACFR and audit report
-Question JR: what will the role of the OIIA in working with the County in developing strategies to address these findings?
-response provided by Director Campbell
-JR: Mr. Campbell I would like to have a subsequent follow-up early next year to discuss the schedule of reconciliation, and have the committee track these management recommendations
-JR: please get back with us regarding the challenges in the new GASB policy. That is work to do ahead of us
-JR: Central Staff work w/ OIIA to report on how we're going to respond to the audit in developing framework for how we're going to respond to the audit and management corrective actions and tracking that. Among the most important priorities is determining how we can timely complete that audit so that we can have it for the useful purposes that we need it for
-Question JR: Ms. McNabb is the external audit of Watershed sufficient in the context of the bond resolution before the Board?
-D McNabb: there is no further work that needs to be done from an audit perspective. Additional information provided by Director McNabb

FY23 Annual Budget Process

-discussion not heard in committee

Meeting Ended At: 5:06PM

MOTION was made by Larry Johnson, seconded by Jeff Rader, that this agenda item be adjourned meeting. The motion carried by the following vote:

Yes: 2 - Commissioner Rader, and Commissioner Johnson

Not Present: 1 - Commissioner Cochran-Johnson

Barbara H. Sanders-Norwood CCC, CMC