



## DeKalb County Audit Oversight Committee

### Meeting Minutes

Friday, April 24, 2026, at 12:00 PM – 1:30 PM

Teams Meeting

#### Committee Members

Tanja Christine Boyd-Witherspoon-Chairperson

Michael Lopata-Vice Chairperson

Petrina Bloodworth-Chair, Pro Tem

Adrienne McMillon

Lisa Earls

#### Legal Counsel

Mary Carole Cooney

##### I. Call Meeting to Order

The meeting was called to order by Chairperson Chris Boyd-Witherspoon at 12:02 pm.

##### II. Welcome and Introduction of Committee Members

The committee members introduced themselves except for Petrina Bloodworth who joined later.

##### 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

No public comments received.

##### VI. Review/Approval for Payment Legal Invoices – Legal Invoice #775 for services rendered from

March 16, 2026, through April 16, 2026. Michale Lopata moved to approve, and Adrienne McMillon seconded. The committee voted unanimously in favor.

##### VII. Approval of March 27, 2026, Meeting Minutes

Lisa Earls moved to accept meeting minutes from March 27, 2026, and Michael Lopata seconded. The committee voted unanimously in favor.

##### VIII. CAE Update- Lavois Campbell, CAE

- **Budget Update**

(Review of Budget/Actual Expenses) YTD Budget \$647,900, YTD Actual \$431,214, YTD Variance, \$216,686.

- **Staff News and Activities**

Recent Training Events:

- Government Fraud – ACFE
- Auditing Government Contracts-Yellowbook-CPE

- Audit Interviewing: The Know, Unknown & Getting the Facts

**Upcoming:**

- Annual ALGA Conference – May 3-6, 2026
- Octane Conference – May 18-22, 2026
- ACFE Annual Conference – July 13-15, 2026

- **Audit-Related Activities**

**Final Draft Audit Reports Issued 2026:**

**Audit of Low Bid Procurement Report No. IA-2024-0237-PC-February 10, 2026**

Update: OIIA is in the process of evaluation management responses received April 20, 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- Issued April 2, 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 Matters**

Emergency procurements are an important exception to the normal competitive procurement process and are intended to address urgent circumstances involving imminent threats to public health or safety or the loss of an essential government service. Because these purchases bypass normal competitive methods, strong governance, documentation, oversight, and accountability are critical to protecting public funds and maintaining public trust.

**Audit Results – Our audit identified six findings:**

1. Emergency Procurement Policies Do Not Align with Current Practices.  
Policies and procedures are outdated and do not adequately reflect current operations, approval requirements, systems, and responsibilities.
2. Lack of Planning and Oversight Resulted in Emergency Purchases  
Several Emergency procurements stemmed from foreseeable operational or administrative issues, limiting competition and increasing risk.
3. Required NCPR Forms Were Not Completed and Adequately Supported  
Key approvals, required data, and timely processing were missing in multiple files reviewed.
4. Emergency Purchases Lack Documented Justification for Why Time Did Not Permit Obtaining Three Quotes as Stated by P&C Policy.

In several instances, files did not document why additional quotes were not obtained, how vendors were selected, or how price reasonableness was determined.

5. Tracking and Ability to Identify Emergency Procurements Is Ineffective  
System limitations prevent reliable identification, monitoring, and reporting of emergency procurement activity.

6. Emergency Purchases Were Not Ratified by the Board of Commissioners as Required

One emergency procurement exceeding the ratification threshold had not been presented to the BOC as required by policy.

#### **Final Draft Audit Report Issued 2026:**

Audit of E911 Call Response Times Report No. IA-2024-242-PS-Issued April 20, 2026

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.

#### Audit Results:

1. Data Reliability: Limitations in data reliability affected the County's ability to precisely analyze E911 response time performance.
2. Call Answering Performance: E911 call answering times did not meet the National Emergency Number Association (NENA) standard. During the audit period, 64.84% of incoming calls were answered withing 15 seconds, compared to the NENA benchmark of 90%.
3. Response-Time Governance: Fire and EMS travel-time objectives require final approval and routing monitoring. While the report recognizes that DeKalb County Fire Rescue faces real infrastructure constraints, including the number and geographic distribution of stations relative to service demand, the County still needs formally adopted localized standards and routine monitoring to support accountability challenges.
4. Vendor Performance: The EMS Vendor did not meet contractual response-time targets during the audit period, and aspects of the contract structure present enforcement and accountability challenges.
5. Non-Emergency Call handling: The non-emergency call-handling process was fragmented, placing avoidable burden on emergency communications personnel.

6. Interagency Coordination: The County lacks formal emergency arrangements and interagency policies and procedures to guide operations between neighboring municipalities during periods of emergencies.

7. Disaster Recovery: A formal, documented, and tested disaster recovery plan for E911 continuity had not been established.

- **Non-Audit Activities**

The OIIA has reviewed seventeen (17) contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of \$347,145,346.85. YTD, The OIIA has identified contract value reductions of \$17,828,610.58.

- Of the 17 agenda items, 9 were newly awarded ITBs and RFPs totaling \$203,083,474.50. 7 were change orders totaling \$130,562,395.35, and 1 was for a special project for approval of SPLOST funding totaling \$13,499,477.00.
- We identified 4 agenda items which are potential for follow-up audits totaling \$35,838,539.46, one of which is the animal shelter operations which OIIA is currently performing an audit.

- **2026 Follow-up on Issued Projects**

Four (4) follow-up reports have been issued.

- **Status of Audit Findings**

As of April 24, 2026, 46 audit reports have been issued since 2017, with 272 findings.

**IX. Next AOC Meeting Date-Tentatively Friday, June 19, 2026, at 12:00 pm**

**X. Business Meeting Adjournment**

The meeting adjourned at 12:58 pm.