DeKalb County Audit Oversight Committee

Meeting Minutes

Friday, August 28, 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 Adrienne McMillon, who was absent. Lisa Earls joined shortly after.

III. Adoption of the Agenda

Michael Lopata moved to adopt the agenda, and Petrina Bloodworth 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 #778 for services rendered through August 16, 2026. Lisa Earls moved to approve, and Michael Lopata seconded. The committee voted unanimously in favor.

VII. Approval of June 12, 2026, Meeting Minutes

Lisa Earls moved to accept meeting minutes from June 12, 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 $1,511,764, YTD Actual $1,183,228, YTD Variance $328,536.

- **Staff News and Activities**

  Recent Training Events:
  - Government Fraud – ACFE
  - Auditing Government Contracts-Yellowbook-CPE

- Audit Interviewing: The Know, Unknown & Getting the Facts
- Annual ALGA Conference – May 3-6, 2026
- Octane Conference – May 18-22, 2026
- IIA TAC Conference – August 20, 2026
- Designing Data Reliability Assessments-August 2026-Yellowbook-CPE.com

Upcoming:

- Process Analysis for Performance Audits-October 2026-Yellowbook-CPE.com

- **Audit-Related Activities**

  Final Audit Reports Issued 2026:

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

  The primary objective of this audit is to assess internal controls over Low Bid procurements and identify opportunities to improve 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 opportunities for fraud when controls are bypassed, and ultimately erode public trust in taxpayer stewardship.

  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 to improve 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 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 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 the period September 1, 2024, to May 31. We also considered current procedures at the time of the 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.

Draft Audit Reports Issued 2026:
Audit of Employee Advances, Prepayments & Expense Reimbursements
Report No. IA-2025-0304-FIN Issued August 11, 2026

The primary objective was to determine whether internal controls over employee advances, vendor prepayments, and expense reimbursements were adequately designed and operating effectively to ensure that County funds were used only for necessary, authorized, properly documented, and correctly calculated expenses, and that amounts owed to the County were identified and recovered. The audit focused primarily on transactions occurring from January 1 through December 31, 2025.

Why This Audit Matters

Employee advances, prepayments, and reimbursements involve County funds disbursed outside the normal invoice process. Weak controls over authorization, documentation, reconciliation, recovery, system access, and monitoring increase the risk of unrecovered funds, duplicate or improper payments, noncompliance, fraud, and abuse. Effective controls are essential to safeguard public funds and maintain accountability and public trust.

enQuesta Water Billing System Post-Implementation Audit, Report No. IA-2025-0272-IT- Issued August 25, 2026

The primary objective was to evaluate the effectiveness, accuracy, and security of the enQuesta utility billing system following its 2024 deployment. The audit focused on data reliability, billing accuracy, system security, interfaces, and the adequacy of related controls.

Why This Audit Matters

enQuesta supports the County's water and sewer billing, customer accounts, collections, payments and related operations. Weaknesses in billing validations, reconciliations, system access, data protections, and interface monitoring increase the risk of unsupported or inaccurate bills, revenue loss, service delays, data breaches, noncompliance, and diminished public trust.

Non-Audit Activities

The OIIA has reviewed twenty-eight (44) contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of $1,138,780,281.03. YTD, the OIIA has identified contract value reductions of $26,695,977.28.

Of the 44 items totaling 1, 138, 780, 281.03:

- 13 items were competitive initial awards (ITBS & RFPs totaling $786,173,901.31

- 20 items were change orders totaling $233,677,983.85
- 5 items were non-procurement related items (approval of SPLOST funding, intra support to the city of Atlanta) totaling $51,300,351.87.
- 3 items were renewals to contracts totaling $14,630,000.
- In addition, there are 5 agenda items which appear to be valid candidates for post-award follow-ups totaling about $18.4 million.

2026 Follow-up on Issued Projects

Ten (10) follow-up reports have been issued.

Status of Audit Findings

As of August 28, 2026, 47 audit reports have been issued since 2017, with 272 findings.

IX. **Other Business –** Legal Counsel confirmed virtual meetings meet state requirements. Members expressed interest in holding one or two in-person meetings each year. Will discuss further at next AOC meeting.

X. **Next AOC Meeting Date-Tentatively Friday, October 30, 2026, at 12:00 pm**

XI. **Business Meeting Adjournment**

The meeting adjourned at 1:04 pm.