DeKalb County
GEORGIA

DeKalb County Audit Oversight Committee

Meeting Minutes

Friday, October 30, 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 12:01 pm.

II. Welcome and Introduction of Committee Members

The committee members introduced themselves, except for Adrienne McMillon, who joined later.

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 were presented by Legal Counsel Mary Carole Cooney.

V. Public Comments

No public comments were received.

VI. Review/Approval for Payment of Legal Invoices – Legal Invoice #780 for services rendered through August 16, 2026. Michael Lopata moved to approve, and Petrina Bloodworth seconded. The committee voted unanimously in favor.

VII. Approval of August 28, 2026, Meeting Minutes

Petrina Bloodworth moved to accept the 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 $1,943,697, YTD Actual $1,520,211, YTD Variance $423,486.
- **Staff News and Activities**
  Recent Training Events:
  - Process Analysis for Performance Audits
  - Government Benefits Fraud: Current Regulatory Landscape

- Grant Fraud Detection & Safeguarding Government Funds
- Government Risks During a Shutdown
- Government A&A Update: Travel & Entertainment Fraud
- Auditing for Waste in a Government Entity
- Audit Ready: Enterprise Resilience
- Procurement Audit Playbook: Evolution of AI in Internal Audit

Upcoming:

- IIA Atlanta Chapter Student Case Competition-CAE Campbell will serve on the judges' panel and score the presentations of five student teams. This activity supports the profession and its future practitioners.

- **Audit-Related Activities**

Final Audit Reports Issued 2026:

Audit of Low Bid Procurement Report No. IA-2024-0237-PC-April 29, 2026

The primary objective of this audit is to assess internal controls over Low Bid procurements to shorten solicitation and contract cycle times, before and after the 2025 IT solutions.

Why It Matters

Long cycle times and approval gaps raise costs, push purchases into emergencies, create fraud openings, and erode public trust.

Audit of Emergency Procurement Report No. IA-2024-0243-PC- Issued April 2, 2026.

The primary objective of this audit is to assess governance, planning, documentation, approvals, tracking and Board ratification for purchases made outside the normal competitive process.

Why It Matters

Emergency purchases bypass competition, so strong oversight is needed to protect public funds and 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.

Why It Matters

Call answering and EMS/Fire response times trail national NENA standards, a direct risk to resident safety.

Audit of Employee Advances, Prepayments & Expense Reimbursements
Report No. IA-2025-0304-FIN Final Issued October 28, 2026

The primary objective was to assess internal controls over employee advances, vendor prepayments, and reimbursements, including approval, documentation, calculation, and recovery. Primary transaction period: from January 1 through December 31, 2025.

Why It Matters

Reduce the risk of unrecovered funds, improper or duplicate payments, noncompliance, fraud, and abuse.

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

The primary objective was to evaluate data reliability, billing accuracy, system security, interfaces, and related controls after the 2024 deployment.

Why It Matters

Weak billing access controls risk inaccurate bills, revenue loss, service delays, and data breaches.

Kemi Construction Contract Oversight-Audit Report No. IA-2025-0311-DWM

The primary objective was to review authorizations for contractor work, completion/inspection evidence, supporting invoice documentation, contract compliance, and expenditure monitoring.

Why It Matters

Critical water and sewer infrastructure depends on sound contractor oversight and supported payments.

New Hire Access Audit-Report No. IA-2025-0312-IT

The primary objective was to evaluate new-hire authorization, provisioning, segregation of duties, privileged accounts, contractor onboarding, security awareness, and policy compliance.

Why It Matters

Weak access management can expose confidential data, critical systems, and public resources.

Non-Audit Activities

The OIIA has reviewed fifty-two (52) contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of $1.188B. YTD, the OIIA has identified contract value reductions of $28.30 million.

2026 Follow-up on Issued Projects

Twelve (12) follow-up reports have been issued.

Status of Audit Findings

277 findings from 2017 to October 28, 2026. 26 findings closed across 8 audit reports. Long-standing issues resolved: 12 of the 26 had been open for more than two years, including 3 from 2020-2021 reports.

IX. Other Business – Member elections will take place at the next meeting.

X. Next AOC Meeting Date: Friday, December 11, 2026, at 12:00 pm

XI. Business Meeting Adjournment

The meeting adjourned at 1:33 pm.