



DeKalb County Government

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

Minutes - Draft

FAB-Finance, Audit & Budget Committee

Commissioner Steve Bradshaw, Chair
Commissioner Mereda Davis Johnson, Member
Commissioner Robert Patrick, Member

Tuesday, June 11, 2024

2:00 PM

Meeting Started At: 2:00PM

Attendees: Commissioners Bradshaw, Patrick, Davis Johnson, Terry, Long Spears

Present 3 - Commissioner Steve Bradshaw, Commissioner Robert Patrick, and
Commissioner Mereda Davis Johnson

I. MINUTES

2024-0711 Commission District(s): ALL
Minutes for the May 28, 2024 Finance, Audit, and Budget
Committee

**MOTION was made by Robert Patrick, seconded by Steve
Bradshaw, that this agenda item be approved. The motion
carried by the following vote:**

Yes: 2 - Commissioner Bradshaw, and Commissioner Patrick

Not Present: 1 - Commissioner Davis Johnson

II. AGENDA ITEM

New Agenda Items:

District Attorney

[2024-0720](#)

Commission District(s): all

Creation of a temporary, part-time, grant-funded Cold Case Investigative Program Director position in the District Attorney's Office; no County funds required

MOTION was made by Mereda Davis Johnson, seconded by Robert Patrick, that this agenda item be recommended for approval. to the Board of Commissioners, due back on 6/25/2024. The motion carried by the following vote:

Yes: 3 - Commissioner Bradshaw, Commissioner Patrick, and Commissioner Davis Johnson

-information on the grant provided by District Attorney Boston

-Question RP: the main change is to go from a contracted employee to a part-time employee within your office?

-response provided by DA Boston

III. DISCUSSION

2024 OIIA Audit Work Plan

-presentation provided by Lavois Campbell, OIIA Chief Audit Executive

-Question MDJ: when Commissioner Jester was here, she initiated a process for contracts \$3M or more to be reviewed by the audit committee - do you all anticipate those every meeting we have or do you look at what contracts exceed that amount to anticipate review? Could you explain that process so that we will all know that process when we send you the items \$3M or more?

-responses provided by Mr. Campbell

-Question TT: when the committee sends you a contract to review, you're not necessarily auditing? Additional comments provided by Commissioner Terry.

-responses provided by Mr. Campbell

-Question TT: could you discuss the progress of #7 - Sanitation recycling process?

-L Campbell: we have been actively working with the Administration and have had discussions as recent as yesterday; final review expected to be completed as early as next week

-Question TT: in cases where a reduction is proposed on the contract amount, what I have heard from departments is that we may be delaying spending money until OIIA and the departments have determined what resources are needed. Is the work you're doing not necessarily about saving money but finding what is needed? Have your reviews found savings in the past?

-responses provided by Mr. Campbell

-Question RP: do you have your own IT professionals regarding IT-related audits?

-responses provided by Mr. Campbell

-Question MLS: regarding the animal shelter operations audit - there is an external auditor hired by the Administration - once the audit is done then it goes to you, is that correct?

-responses provided by Mr. Campbell

-Question MLS: if something is going sideways in the audit, you are working in tandem with the vendor to discuss any issues?

-responses provided by Mr. Campbell

-Question MLS: does the operations audit also include an audit of the financials? Under operations would that also include personnel?

-responses provided by Mr. Campbell

-Question TT: can you tell where things are in the animal shelter audit?

-responses provided by Mr. Campbell

-Question TT: regarding audit of LSBE, could you provide more information on that? Is this an audit of the entire program or the semi-annual report as well?

-responses provided by Mr. Campbell

-Commissioner Terry requests a follow up discussion on the LSBE audit currently under review by OIIA - Audit of Local Small Business Enterprise - No. 2017-020-PC

-Question RP: could you explain the Alcohol Privilege License Process? Do you look at what might be existing restaurants that might try to turn into late-night establishments?

-responses provided by Mr. Campbell

-Question TT: regarding the ACFR, each time Mauldin & Jenkins presents, one of the recommendations is for the County to perform an operational audit county-wide. Could you speak from a high-level at your profession and peers, what is the purpose and efficacy of a county-wide operational audit?

-information provided by CAO Campbell

-Commissioner Terry requests the Committee review the recommendations from the ACFR audit regarding an operational audit county-wide

-information provided by CAO Campbell

-comments provided by Commissioner Davis Johnson

-Question MDJ: has there been any inappropriateness that you have seen or anything urgent that would require an in-depth look within the next 6 months?

-response provided by Mr. Campbell

-comments provided by Commissioner Terry regarding efficacy of an operational audit

-Question MLS: regarding the non-audit services, if we have an agenda item that is a scope of work from an outside vendor that we are just trying to wrap our arms around and do our diligence but its time sensitive, would you be able to review that as fast as possible?

-response provided by Mr. Campbell

FY2024 Tax Digest and Millage Rates

-presentation provided by Director Sigler - Office of Management & Budget

-Commissioner Patrick requests a quartile breakdown of property tax impact based on millage rates for cities within DeKalb based on the proposed changes

-Commissioner Patrick requests a note from Administration regarding the impact of EHOST on homesteaded properties based on the proposed increases in General and Hospital Funds

-Commissioners provided additional comments on the EHOST, Emory Housing Study, importance of Housing Trust Fund, strategies to address homelessness

-Question TT: what percentage of the General Fund reserve and Hospital Fund reserve is EHOST?

TJ Sigler: I believe that would be roughly half

-Question TT: the other reserves are not EHOST related?

TJ Sigler: correct

-Question TT: it would be helpful to understand the strategy of the 2024 tentative of having 3 months reserved for the Fire and Police funds?

-responses provided by Director Sigler

-Question TT: in ERPS we are discussing many public safety initiatives; I am looking for the strategy in a moment where constituents are asking for more service in the public safety sector. But it looks like we are holding onto resources where we should be deploying those resources in departments to make sure the ability to respond to calls for service are there in public safety

-Question RP: do you speak with your counterpart at the Board of Education and do we know what their plans are?

TJ Sigler: we do speak but not regularly so we don't know what their plans are. We will need to touch base to know what their millage rates are because that also has to be approved by the Board. Will find out and let you know

Meeting Ended At: 3:18pm

MOTION was made by Robert Patrick, seconded by Mereda Davis Johnson, that this agenda item be adjourned meeting. The motion carried by the following vote:

Yes: 3 - Commissioner Bradshaw, Commissioner Patrick, and Commissioner Davis Johnson

Barbara H. Sanders-Norwood CCC, CMC