



DeKalb County  
GEORGIA

2025

# AUDIT PLAN

OFFICE OF INDEPENDENT INTERNAL AUDIT

## INSIDE

- Auditor Letter.....2
- Planned Audits.....3
- Plan Overview.....7
- Audit Selection Process.....10
- Audit Authority.....12

Lavois Campbell, CIA, CFE, CISA, CGA  
Chief Audit Executive

Office of Independent Internal Audit

# Chief Audit Executive's Letter

**I am pleased to present the Office of Independent Internal Audit (OIIA)'s 2025 Audit Plan for DeKalb County, Georgia. As DeKalb County works through a limited budget and competing priorities in serving our constituents, I hope our findings and recommendations will be used to make County agencies and services more transparent and accountable throughout the year ahead. When given due consideration, audit work is a powerful and insightful tool for using the public's limited resources more efficiently, effectively, and equitably.**

This year's 2025 Audit Plan incorporates performance, financial, information technology, cybersecurity, and contract compliance risks into our integrated auditing approach. My team of professionals adheres to the highest standards and has over a hundred years of combined experience and over eleven different nationally and internationally recognized accreditations in fraud investigations, cyber security, information systems, project management, information security management, internal auditing, public accounting, construction, and contract auditing. The OIIA is certified by the North American Association of Local Government Auditors as performing high-quality audit works in accordance with government auditing standards. The 2025 Audit Plan will continue to deliver value and impact for DeKalb County and will be conducted with the highest professional standards.

The planned audits will evaluate compliance, efficiency, and effectiveness across operational, financial, and information technology (IT) processes. They will review low-bid procurement, emergency contracts, and grants management to ensure adherence to policies, transparency, and responsible fund use. In addition, the audits will assess E911 response times, emergency preparedness, IT systems security, and contract performance. My team will also continue to work on pre-award contract reviews in the year to come, which in 2024 alone saved the County over six (6) million taxpayer dollars. By identifying potential risks, these audits are expected to improve Countywide service delivery, optimize resource allocation, safeguard County funds, and foster a culture of continuous improvement, benefiting residents and stakeholders alike.

Our ongoing audit work is based on a thorough risk assessment process, which utilizes information provided throughout the year by the public, County leaders, current events, emerging risks, and previous audit findings.

The independent audit function serves as a tool for ensuring transparency and accountability in the County. My office's professional assessment of the County's operations safeguards taxpayer dollars and reminds every County agency and department to expect proper scrutiny and support in improving the efficient and effective use of taxpayer funds.

Our audit recommendations are intended to help County agencies find ways to improve their work better achieve their operating objectives. When agencies take our work seriously and make expeditious changes, everyone wins.

As a Certified Internal Auditor, Certified Information Systems Auditor, Certified Fraud Examiner, and Chartered Professional Accountant, I am bound by a code of ethics and professional standards. In determining the 2025 Audit Plan, I bring the obligations of my professional licenses.

The Audit Plan is a flexible document that may change throughout the year because of unexpected circumstances and emerging risks. In any year, changes could impact the Audit Plan arising from the need for unplanned audits, changes or delays in scheduling, or decreased risks because of changes and improvements within County organizations.

I look forward to the year ahead as we continue delivering independent, transparent, and professional oversight, thereby conserving the public's investment in DeKalb County.

Please feel free to contact me with questions at [lmcampbell@dekalbcountyga.gov](mailto:lmcampbell@dekalbcountyga.gov).

Sincerely,



**Lavois Campbell, CIA, CFE, CISA, CPA-CGA**  
Chief Audit Executive (CAE)

2025

# Planned Audits

The "Planned Audits" section of the annual audit plan offers a detailed overview of audits scheduled for the upcoming year as well as those currently in progress.

## IN PROGRESS AUDITS

The following are performance audit projects initiated during 2024 and carried forward for completion in 2025.

- ❖ **Purchasing Card Usage – *Selected User Departments***  
Evaluate the controls associated with the user departments' administration of Purchasing Cards.
- ❖ **Third Party/ Vendor-Managed Applications Contracts – *Innovation and technology***  
Verify that the third-party software as a service (SaaS) contracts comply with industry best practices.
- ❖ **Application Change Management Process Audit - *Innovation and technology***  
Assess controls associated with application change management processes.
- ❖ **Audit of Temporary Help Services - *Countywide***  
Evaluate the controls to help ensure compliance with the terms of Temporary Help Services contracts.



**AUDITS INITIATED DURING 2025**

The following are the proposed performance audits for 2025.

Responsible Department	Source	Preliminary Objective
<b>Purchasing and Contract Department</b>		
<b>1. Low Bid Procurement</b>	Risk Assessment	Assess the compliance, effectiveness, and timeliness of procedures for awarding contracts to the lowest responsible and responsive bidders.
<b>2. Emergency Procurement</b>	Risk Assessment	Assess whether the rationale for invoking emergency procurement is adequately documented, aligns with policies and procedures.
<b>Finance Department</b>		
<b>3. Grants Management – Sub-recipient monitoring</b>	Risk Assessment and Annual Comprehensive Financial Reports.	Evaluate the effectiveness of the county sub-recipient monitoring processes to ensure that funds are used appropriately, performance objectives are met, and regulatory requirements are satisfied.
<b>4. Travel Expenses Reimbursement</b>	Risk Assessment	To evaluate the efficiency, effectiveness, and compliance of an organization’s processes for reimbursing employee travel expenses.
<b>Public Safety</b>		
<b>5. E911 Emergency Call Response Times</b>	Risk Assessment	To assess whether current E-911 call response times meet relevant standards by evaluating operational and information technology factors affecting response efficiency while also reviewing the progress, challenges, and risk mitigation efforts related to the implementation of the new E911 system.
<b>DeKalb County Airport</b>		
<b>6. Airport Operating Revenue</b>	Risk Assessment	This audit will verify compliance with the terms of agreements related to airline rates, fees, and charges to ensure the accuracy of airport revenues.
<b>DeKalb Emergency Management Agency</b>		
<b>7. Audit of DeKalb County's Emergency Preparedness and Response to Hazardous Material Incidents</b>	Risk Assessment	To evaluate the effectiveness of DeKalb County's emergency preparedness plans and response actions concerning Hazardous Material Incidents.
<b>Various Contract Audits</b>		
<b>8. Contracts and Agreements</b>	Risk Assessments	Review selected County contracts and agreements to evaluate and ensure performance, value, and proper County oversight.

Information Technology Audits	Source	Objective
<b>9. Audit of Mobile Device Inventory and Management</b>	Risk Assessment	To evaluate the accuracy, completeness, and management of the mobile device inventory, with a focus on the role of the Mobile Device Management (MDM) system in tracking, securing, and ensuring compliance for all devices accessing organizational resources.
<b>10. Post-Implementation Audit of DeKalb County's enQuesta Water Billing System: Evaluating Billing Accuracy and Customer Communication</b>	Risk Assessment	To evaluate the effectiveness, accuracy, and security of the enQuesta utility billing system in managing DeKalb County's water billing operations. This includes assessing data integrity, system security controls, compliance with relevant regulations, and the system's ability to generate accurate and timely billing information.



In addition to conducting audits, the Office of Independent Internal Audit engages in follow-up audits to ensure the implementation of recommended improvements, performs routine audit-related activities such as the OIIA Annual Report and internal quality assessments, and monitors the audits performed by external auditors as mandated by the County's ordinances and auditing standards. The department also provides non-audit services, including the review of proposed contract activities.

## OTHER AUDIT RELATED ACTIVITIES

### Follow-Up Audits

The County's ordinances and auditing standards require that all audits conducted by the OIIA provide recommendations for improvement, to which the audited agency must agree or disagree. We complete a follow-up audit after the agreed-upon implementation date for recommendations the responsible entity agreed to implement. Each follow-up audit will assess the status and quality of the implementation management actions for each recommendation.

### Monitoring of Audits Performed by External Auditors

DeKalb County Ordinance – Sec. 10A(j) The auditor shall coordinate and monitor auditing performed by certified public accounting firms or other organizations employed under contract by the governing authority to assist with audit related activities. The following are examples audit activities monitored by the OIIA as performed by external certified public accounting firms or other organizations employed under contract by the administration.

1. Audit of the DeKalb County Animal Shelter.
2. Audit of the County's 2024 Financial Statements.

### Non-Audit Services

#### Review of Proposed Contract Activities

At the request of the Board of Commissioners, OIIA conducts non-audit reviews of contracting activities valued at **\$3 million or more** to determine whether the proposed contract award, renewal, or change orders are supported.

### Routine Audit-Related Activities

#### • OIIA Annual Report

The CAE reports on OIIA activities for the prior year in compliance with the County Ordinances. The annual audit report communicates not only past achievements but also the effectiveness and value of the internal audit function.

#### • Annual Internal Quality Assessment

The annual internal quality assessment is part of the OIIA's comprehensive quality assurance process to help ensure the audit work is performed in compliance with the standards of the Government Accountability Office's Government Auditing Standards.



# Plan Overview



**The vision** of the Office of Independent Internal Audit is to achieve excellence in our audits and services, fostering positive change throughout DeKalb County. Guided by the highest professional standards, we are committed to continuous improvement through an inspired and dedicated team.

**Our mission** is to provide independent, transparent, professional oversight, safeguard assets, and enhance public trust in DeKalb County. We are committed to delivering objective assessments of policies, programs, and operations to benefit all who live, work, and make decisions in the County.

We produce impactful, objective, and quality audits that strengthen evolving County operations and services. We also foster an internal culture of innovation, continuous improvement, inclusion, and engagement.

The independent audit function is key to transparency and accountability in DeKalb's government. The OIIA provides an important and valued function for DeKalb, a responsibility requiring a high level of expertise and professionalism.

The 2025 Audit Plan reflects CAE Lavois Campbell's commitment to an overall positive impact of the Office of Independent Internal Audit on behalf of DeKalb's residents, businesses, and visitors.

## STATUTORY REQUIREMENT FOR THE PLAN

The purpose, authority, and responsibilities of the OIIA are outlined in the Georgia House Bill 599 and DeKalb County, Georgia – Code of Ordinances/ Organizational Act, Section 10A - Independent Internal Audit. Section 10A (j) states that the Chief Audit Executive (CAE)..." shall submit a one-to-five-year audit schedule to the Audit Oversight Committee and the Commission for review and comment. The schedule shall include the proposed plan and the rationale for selecting auditing departments, offices, boards, activities, programs, policies, contractors, subcontractors, and agencies for the period."



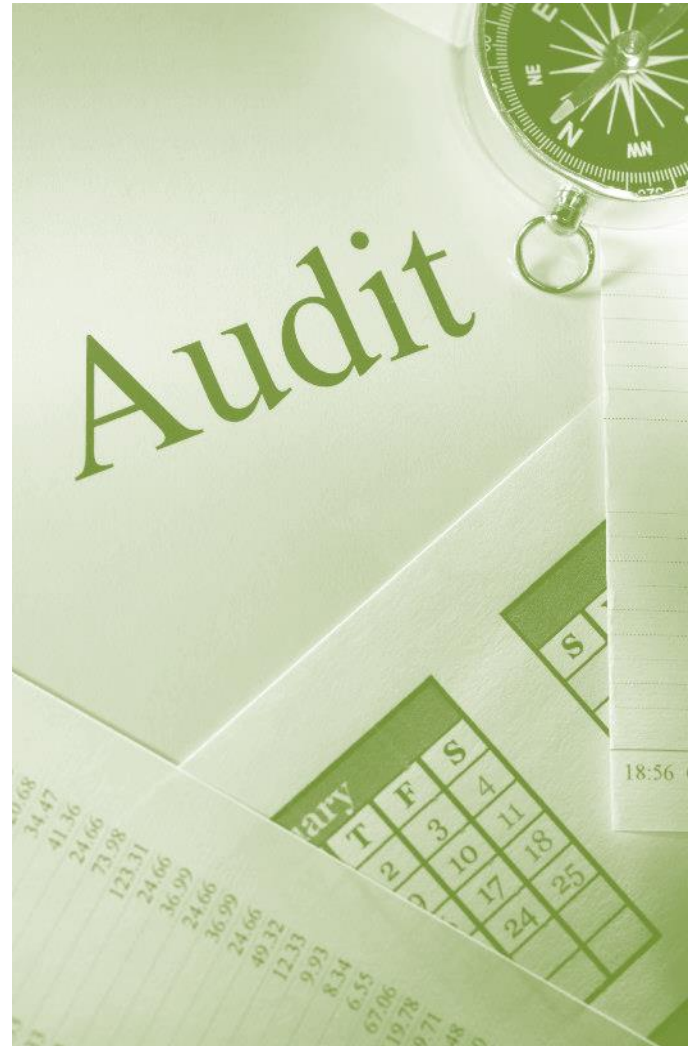
# Plan Overview

*continued*

## TYPES OF AUDIT ACTIVITIES PLANNED

The plan encompasses various audit activities, such as performance, financial, and information technology audits. Whenever feasible, these audits combine financial, operational, and IT components, adopting a holistic approach to enhance governance, compliance, performance, and operations.

- **Performance auditing** | We identify opportunities to improve the efficiency and effectiveness of County activities. Our performance audits also assess the viability or strength of the internal control environment of the County's agencies and programs. We conduct policy analyses and program evaluations and may assess the County's ability to mitigate risk.
- **Financial auditing** | The audit plan continues our focus on the County's overall financial management and fiscal activities. These audits will assess the internal control over financial-related activities and environment, compliance with County policies, financial governance, accounting and reporting practices, and high-risk financial transactions.
- **Information technology auditing** | Our audits will continue to address identified information technology risks by focusing on the effectiveness of the County's cybersecurity defenses, data protection, data privacy, and management of critical systems and applications.





# Plan Overview

*continued*

## ANTI-FRAUD FOCUS

The County’s management is responsible for establishing internal controls to detect and prevent fraud for each County entity. Although fraud detection is not a primary responsibility of the OIIA, our audits consider the possibility that fraud, waste, or abuse may be occurring.

## SAFEGUARDING INDEPENDENCE

The OIIA’s ability to perform audits with complete impartiality is central to our mission and is rigorously protected through established safeguarding measures. Although our office operates independently from County management and other entities, we have instituted robust protocols that ensure audit teams remain free from external pressures and undue influence. These protective measures—ranging from strict adherence to ethical standards, independence assessment of every auditor assigned to each project, annual ethics and independence attestations for all staff, to regular internal and external peer reviews of our internal processes—are designed to uphold the integrity of every audit we conduct. In doing so, we not only preserve the objectivity of our findings but also strengthen public confidence by consistently delivering transparent, reliable, and unbiased assessments of County operations.



# Audit Selection

## DETERMINING WHAT TO AUDIT

Developing the annual Audit Plan is an ongoing process — conducted by assembling ideas from a variety of internal and external sources, examining a broad range of County activities and data, and then assessing risk factors in tandem with additional considerations. This approach results in a diverse list of agencies, programs, activities, services, systems, grants, and contracts that auditors examine to determine whether these are operating efficiently, effectively, and in accordance with both the law and any defined requirements. Some agencies could be audited more frequently than others, depending on the level of assessed risks and outcomes of previous audits.

### Audit Universe

A robust audit plan assesses a broad range of County activities and entities, including:

- **Organizational units** within a county agency, such as all departments and divisions, elected offices, and other funded entities.
- **Individual County programs** and offices.
- **Transaction cycles or processes** that affect more than one County function or agency, such as contract procurement, purchasing, cash handling, use of temporary help, travel expenses, and assessments or key technology processes.
- **Individual financial statement accounts or transactional activities**, such as construction projects in progress, special revenue funds, and grant programs.
- **County functions** that operate like for-profit entities, such as Sanitation, PDK airport, and other entities associated with enterprise funds.
- **Agreements** between the County and vendors, grant sub-recipients, and other entities receiving County funds, such as the Grady Memorial Hospital and various not-for-profits.

### Risk Identification

In developing a list of potential audits and other types of analyses, ideas come from a variety of sources:

- **Assessments** of operations and controls in previous internal and external audit reports, including independent audits of the County's Annual Comprehensive Financial Report, single audits, and audit management letters.
- **Input** from community feedback, elected officials, Audit Oversight Committee members, external auditors, and agency managers and staff.
- **Consideration** of current local events, financial conditions, new and emerging risks, and public policy issues.
- **Consideration** of risks identified in audits of other government entities, state, and county jurisdictions that could also emerge in DeKalb County, GA.

# Audit Selection Process

*continued*

## Prioritizing and Selecting Audits

We identify and prioritize potential audits and other assessments using a risk-based approach by examining a variety of factors that may expose the County to fraud, misappropriation of funds, liability, or reputational harm. Accordingly, risk factors are assessed by reviewing:

- Significant changes that have occurred in the County.
- Time elapsed since the last audit of an area.
- Size of the agency, program, activity, or contract.
- Size of the budget.
- Regulatory implications
- Compliance and regulations.
- Pending or recent legislation.
- Complexity of transactions.
- Critical information technology systems, including hardware and software.
- Quality of internal control systems.
- Age of programs, operations, or contracts.
- Public health and safety.
- Critical infrastructure.
- Short- and long-term strategic risks.
- Equity.
- Emerging risk areas.

We periodically evaluate and modify risk factors as necessary. The proposed audits are discussed with the Audit Oversight Committee and shared with the County Board of Commissioners. However, **the Chief Audit Executive has the sole discretion and makes the final decision on the selection of audits for the audit plan.**

After finalizing the audit plan, unforeseen events or new information may emerge during the year, leading to shifts in the County's initiatives, priorities, and risks. Recognizing this, the audit plan is designed as a flexible, living document, allowing for adjustments to best serve the County's interests.

The Office of Independent Internal Audit extends its gratitude and appreciation to the CEO's Office, DeKalb Board of Commissioners, Audit Oversight Committee, agency leaders, and members of the public for providing input on the 2025 Audit Plan and for supporting the general mission of our office throughout the year.



*"Valentine" by George Lundeen, located in front of the DeKalb County Courthouse*

# CAE's Authority

The Office of Independent Internal Audit provides independent oversight of how tax dollars and other funding resources are spent on the County's many services, initiatives, and programs. Georgia House Bill 599 and DeKalb County, Georgia—Code of Ordinances/ Organizational Act, Section 10A—Independent Internal Audit establish this independence and provide for the Chief Audit Executive's general authority and duties. The Organizational Act also establishes the Audit Committee, through which we report our audit findings.

## THE OIIA HISTORY

The Office of Independent Internal Audit (OIIA) of DeKalb County, Georgia, was established in response to public demand for enhanced transparency and accountability within County government operations. This initiative led to the enactment of House Bill 599 (2015 Ga. Laws 3826), signed into law on May 12, 2015. The legislation is codified in the DeKalb County Organizational Act, Section 10A.

The primary purpose of the OIIA is to provide independent, objective, and nonpartisan assessments of the County's policies, programs, and operations. This is achieved through financial audits, performance audits, inquiries, investigations, and reviews, all aimed at promoting efficiency, effectiveness, and integrity within DeKalb County.

**To ensure the independence of the internal audit function**, the legislation also established an Audit Oversight Committee (AOC). The AOC comprises five voting members appointed by various County authorities, including the Board of Commissioners, the Chief Executive Officer, and the DeKalb Delegations to the State Senate and House.

The committee's role is to oversee the internal audit function, ensuring full transparency and accountability in the interest of public trust and good governance.

**The Chief Audit Executive**, who leads the OIIA, is appointed by a majority vote of the DeKalb County Commission for a five-year term. The CAE operates independently, without control or supervision from the Chief Executive Officer, the Commission, or any other County official or department. This structure ensures that the OIIA can conduct its work without external influence, maintaining its objectivity and integrity.

**The OIIA officially commenced operations on September 26, 2016**, with the appointment of the inaugural Chief Audit Executive. Since then, the office has been staffed with a team of professionals dedicated to fulfilling its mission of promoting good governance in DeKalb County.

# CAE's Authority

## THE AUTHORITY OF THE CHIEF AUDIT EXECUTIVE

The authority of the Office of Independent Internal Audit (OIIA) of DeKalb County, Georgia, is established under Section 10A of the DeKalb County Organizational Act. This section grants the OIIA the power to conduct financial and performance audits of all County departments, offices, boards, activities, agencies, and programs.

**Unrestricted access** | The CAE is granted unrestricted access to all County employees, information, and records, including electronic data, related to their duties, operations, financial transactions, and methods of business. This access is essential for the OIIA to perform thorough and effective audits. Furthermore, all County officers and employees are required to provide the OIIA with access to inspect all property, equipment, and facilities under their control. In cases where access or information is denied, the Chief Audit Executive (CAE) has the authority to initiate searches and collect exhibits from any relevant books, papers, or records. The CAE also holds the power to issue subpoenas and may seek enforcement through the Superior Court of DeKalb County if necessary.

- **Audit response requirements** | County ordinances require that the audited entity respond to the audit findings within sixty (60) days of receiving the draft audit report. This response should address the audit findings and recommendations and outline any corrective actions already taken or planned with anticipated completion timelines, establishing the CAE's ability to work in conjunction with these agencies while maintaining independence.
- **Adherence to professional audit standards** | The OIIA conducts all audits in accordance with Generally Accepted Government Auditing Standards published by the U. S. Comptroller General. These standards contain requirements and guidance on important topics such as ethics, objectivity, and independence.

## Distribution

### Statutory Distribution:

Lorraine Cochran-Johnson, Chief Executive Officer

Robert Patrick, Board of Commissioners District 1

Michelle Long Spears, Board of Commissioners District 2

Nicole Massiah, Board of Commissioners District 3

Chakira Johnson, Board of Commissioners District 4

Mereda Davis Johnson, Board of Commissioners District 5

Ted Terry, Board of Commissioners Super District 6

LaDena Bolton, Board of Commissioners Super District 7

Tanja Christine Boyd-Witherspoon, Chairperson Audit Oversight Committee

Adrienne McMillon, Vice-Chairperson, Audit Oversight Committee

Gloria Gray, Audit Oversight Committee

Harold Smith, Jr., Audit Oversight Committee

Lisa Earls, Audit Oversight Committee

### Information Distribution:

Zachary L. Williams, Chief Operating Officer/ Executive Assistant

Vivian Ernstes, County Attorney

Leah Davis, CEO's Chief of Staff

Dionne M., McKenzie, Deputy Clerk, Central staff, Board of Commissioners

Karla Drenner, House District 85, Chairwoman of the DeKalb County  
Delegation to the State House Senator

Emanuel Jones, Senate District 10, Chairman of the DeKalb  
Delegation to the State Senate

