



DeKalb County Audit Oversight Committee
Meeting Minutes
Friday, February 28, 2025, at 12:00 PM – 1:30 PM
Zoom Meeting

Committee Members

Tanja Christine Boyd-Witherspoon - Chairperson
Adrienne T. McMillon - Vice Chairperson
Gloria Gray
Harold Smith, Jr.
Lisa Earls

Legal Counsel

Mary Carole Cooney

I. Call Meeting to Order

Meeting was called to order at 12:04 pm by Chairperson Chris Boyd-Witherspoon

II. Welcome and Introduction of Committee Members

The committee members introduced themselves except for Gloria Gray who was not in attendance and Adrienne McMillon who joined the meeting later.

III. Adoption of the Agenda

Lisa Earls moved to adopt the agenda and Harold Smith seconded. The committee voted unanimously in favor.

IV. Public Comment Guidelines

Legal Counsel Mary Carole Cooney presented the public comment guidelines.

V. Public Comments

Mr. Stephen Binney provided public comment.

VI. Review/Approval for Payment Legal Invoices – Invoice # 761

Harold Smith moved to approve legal invoice # 761 and Lisa Earls seconded. The committee voted unanimously in favor.

VII. Approval of December 13, 2024, Meeting Minutes

Harold Smith moved to approve the Meeting Minutes for December 13, 2024, and Chris Boyd-Witherspoon accepted as submitted. No objections received by the committee.

VIII. CAE Update- Lavois Campbell, CAE

- Budget Update
(Review of Budget/Actual Expenses) YTD Budget, \$182,182, YTD Actual, \$ 138,389, YTD Variance, \$ 43,793

- **Staff News and Activities**

- **Personnel**

- Mr. Andre Miller and Donna Jackson are the latest additions to the team during 2024.
 - Pending approval of County Budget: Will be advertising for the newly created additional IT Audit Senior position.

- **Training Activities:**

- 8th Annual Government & Not-for-Profit Conference An Audit Project-Yellowbook-cpe.com
 - Construction auditing-National Association of Construction Auditing
 - Tech Fest for Government Auditors
 - ISACA-IT Audit Skills
 - GAGAS 2024 Yellow book: The New Quality Management System
 - Implemented internal policy to guide the use of Generative AI in audit research.

- **2025 Audit Related Activities**

- Final Reports Issued Since Last AOC meeting:**

1. Audit of COVID-19-Incentive Gift Card Program-Audit Report No. IA-2023-150-FN. Final Report Issued December 20, 2024. Six (6) opportunities for improvement of controls were identified.
2. Audit of County Debt Management and Investments-Audit Report No. IA-2022-082-FN. Final Report Issued December 16, 2024. Four (4) opportunities for improvement of controls were identified.
3. Audit of Renee Group Inc. Contracts-Audit Report No. IA-2023-128-DWM Final Report Issued December 17, 2024. Seven (7) opportunities for improvement of controls were identified.

- Final DRAFT Audit Report Issued 2025:**

- Audit of Application Change Management Processes-Report No. Ia-2024-0208-IT-February 5, 2025

- The audit objective was to assess the adequacy of the application change management controls. We identified six (6) opportunities to strengthen application change management controls. We thank DoIT management for their support and cooperation throughout this audit.

- Why This Audit Matters**

- The audit matters because it assesses whether these controls are working effectively. Ensuring strong change management processes is crucial for the county to maintain reliable and secure systems. which in turn helps avoid costly mistakes, data breaches, or service interruptions. This review helps ensure the County's IT systems are managed safely and efficiently.

- **Non-Audit Activities**

- The OIIA has reviewed thirteen (13) contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of \$101,888,018.33
- Year to Date, the OIIA has identified contract value reductions of \$8,097,658.40 or 7.98%
 - 2025 total reductions are already more than the 2024 total.
 - The 2025 reductions include \$769,609.40 cost savings, meaning the same workload but at a lower cost.
 - Of the 13 agenda items, seven (7) were for change orders totaling \$46,656,227.29. Six of the seven change orders were executed to extend beyond the original contract completion dates, which mitigated competition.

- **2025 Follow-up on Issued Projects**

Two (2) Follow-up reports have been issued and five (5) are in progress.

- **Status of Audit Findings**

A total of 39 audit reports have been issued since 2017, with 216 findings.

IX. Next AOC Meeting Date-Tentatively Friday, April 18, 2025, at 12:00 pm

X. Business Meeting Adjournment

The meeting adjourned at 1pm.