



## DeKalb County Audit Oversight Committee

### MEETING MINUTES

Friday, August 23, 2024, at 12:00 PM – 1:30 PM

Zoom Meeting\*

#### Committee Members

Gloria Gray - Chairperson

Adrienne T. McMillon - Vice Chairperson

Tanja Christine Boyd-Witherspoon - Pro Tem

Harold Smith, Jr.

Lisa Earls

#### Legal Counsel

Mary Carole Cooney

#### I. Call Meeting to Order

The meeting was called to order at 12:02 pm by Chairperson Gloria Gray.

#### II. Welcome and Introduction of Committee Members

III. The committee members introduced themselves except for Chris Boyd-Witherspoon who joined the meeting later.

#### IV. Adoption of the Agenda

V. Harold Smith moved to adopt the agenda and Adrienne McMillon seconded. The committee voted unanimously in favor.

#### VI. Public Comment Guidelines

VII. Legal Counsel Mary Carole Cooney presented the public comment guidelines.

#### VIII. Public Comments

IX. Resident Stephen Binney provided comment.

#### X. Review/Approval for Payment Legal Invoices - Legal invoice #755 for services rendered from July 16, through August 15, 2024

Harold Smith moved to approve legal invoice # 755 and Lisa Earls seconded. The committee voted unanimously in favor.

#### XI. Approval of June 21, 2024, Meeting Minutes

Lisa Earls moved to approve the Meeting Minutes for June, 21, 2024 and Adrienne McMillon seconded. The Committee voted unanimously in favor.

#### XII. CAE Update- Lavois Campbell, CAE

- **Budget Update**

(Review of Budget/Actual Expenses) YTD Budget, \$1,275,273, YTD Actual, \$864,212, Variance, \$411,061

- **Staff News and Activities**

- **Personnel**
  - The OIIA is currently interviewing for an Internal Auditor, Senior.
- **Training Activities**
  - Auditing the Service Organization Control (SOC) Process (Related to the Audit of Cloud-based service providers).
  - IIA Atlanta Chapter Meeting, June 28.
- **Upcoming Training**
  - All staff members will be attending the IIA The Atlanta Conference, 2024, on September 20, 2024.
  - An Auditor's Responsibilities for Fraud in a Government Environment.

- **Audit-Related Activities**

**Final Draft Reports:**

1. Audit of COVID-19-Incentive Gift Card Program-Audit Report No. IA-2023-150-FN Final Draft Issued. 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 Draft Report. Four (4) opportunities for improvement of controls were identified.
3. Audit of Sanitation Recycling Processes-Audit Report No. IA-2023-181-PW.  
Final Draft Report. Seven (7) opportunities for improvement of controls were identified.

**Final Audit Report Issued:**

1. Audit of Cybersecurity: Governance Audit-Audit Report No. IA-2022-120-IT Issued July 5, 2024. Ten (10) opportunities for improvement of controls were identified.

- **2024 External County Audits Monitored by OIIA**

1. 2023 Annual Comprehensive Financial Report.  
Completed by the June 30, 2024 deadline.
2. 2023 Single Audit Report-In Progress  
As per the Single Audit Act, it is due by September 30, 2024.
3. Audit of LifeLine Animal Project (Conducted by Animal Shelter Services, LLC).
  - The External Auditor has completed planning the audit, including a review of Shelter operational documents (Policies, procedures, volunteer, staff information, etc.)
  - County admin and OIIA will be meeting with the External Auditor at the end of August to review the field evaluation process as well as to discuss expectations and deliverables.
  - Auditor to conduct an on-site evaluation from September 16 to 19, 2024.

- **Non-Audit Activities**

- The OIIA has reviewed 31 contracts (Initial Solicitations, Contract Change Orders, and Contract Renewals) with an initial value of \$211,394,569.93 for 2024 YTD.
- The OIIA has identified contract value reductions of \$3,550,608.35 or 1.7%
- For one item, which had no change in the agenda amount, we identified that a lower-priced vendor could be used, which freed up \$324,000 for reallocation to additional work.
- Three agenda items totaling \$18,808,379 showed that vendor invoices were inconsistent with contract terms. (e.g. invoice provided lump sum, and not the line item quantity and unit prices). PC and UD will address this with future vendor invoices.
- Currently we have two (2) agenda items in review.

- **2024 Follow-up on Issued Projects**

Fifteen (15) Follow-up reports have been issued, and one (1) is in progress.

- **Status of Audit Findings**

A total of 34 Audit reports have been issued since 2017, with 193 findings

**XIII. Next AOC Meeting Date-Tentatively Friday, October 25, 2024, at 12:00 pm**

**XIV. Business Meeting Adjournment**

The meeting adjourned at 12:44 pm.