



# DeKalb County Government

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

## Minutes

### FAB-Finance, Audit & Budget Committee

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Tuesday, September 14, 2021

3:30 PM

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*This meeting will be conducted via teleconference (Zoom). Simultaneous public access to the meeting will be available*

*(1) via live stream on DCTV's webpage,*

*(2) on DCTVChannel23.TV*

Meeting Started At: 3:30 PM

Attendees: Commissioners Rader, Johnson, Cochran-Johnson, Bradshaw, Terry, Davis Johnson

**Present**      3 - Commissioner Larry Johnson, Commissioner Jeff Rader, and  
Commissioner Lorraine Cochran-Johnson

#### I. MINUTES

**2021-3042**      Commission District(s): ALL  
Minutes for the August 24, 2021 Finance, Audit, and Budget  
Committee

**MOTION was made by Lorraine Cochran-Johnson, seconded  
by Larry Johnson, that this agenda item be approved. The  
motion carried by the following vote:**

**Yes: 3 - Commissioner Johnson, Commissioner Rader, and  
Commissioner Cochran-Johnson**

#### II. STATUS UPDATE

Financial Statements

*-Discussion not heard in committee. Will be heard at the next FAB committee meeting*

### III. DISCUSSION

#### June 2021 Audit of Internal Controls

*-information provided from COO Williams, interim Director Lockett*

*-presentation of the audit's findings was provided during the meeting*

*-Question LJ: regarding the SMF file, did you recommend a computer program? Once the vendor is approved, is procurement in charge of inputting the info or is it the user department? Is our Oracle system sufficient for this?*

*J Matelski: yes this is within the Oracle System*

*CPO Horner: Now we have vendors within the portal to submit their own documents.*

*V Ernstes: when you look at the words on the page, the data and information in the report provided could not be validated. This process has occurred for years, has not been used as a management tool. At the beginning of the story, the data that is used in this audit cannot be validated. You must cleanse that data and input any new controls, policies, procedures.*

*-JR: this is for us to be aware of processes that are in place. What does appear is that this is a process that since it's been implemented, it hasn't been refined. We are now starting to define the work necessary to get this corrected.*

*-Y Lockett: regarding the importance of this first finding, when an audit is begun, one of the things we expect to be able to do is to take a look at the data and tell management where controls needs to be redesign, and understand where they are not operating effectively. To do that, we must be able to adequately access the data.*

*-Z Williams: it would be valuable to have the Comptroller discuss how we would move forward on that.*

*-JR: it may be better to defer review on this, and come together 2 weeks from now with Ms. Lockett and the Comptroller with a more refined presentation. After discussion, we could better understand the issues at play.*

*LCJ: I'm more concerned with understanding what we are currently doing to solve the issues that have been raised. I'm not sure whether this is a system error or human error. I look forward to understanding what is driving the consistency of the system when we next discuss.*

*-JR: I have asked Mr. Manson to set up a meeting with you Ms. Lockett to understand how we should flow your work through this committee, and compliment with management response when you do complete a work product, so that we can understand the process and solution. From there we can understand weaknesses and correct them. This would be a good project to create a good framework for presentation to the committee in the next meeting. I would also like to have a meaningful conversation that takes us through the evolution of the process, leaves us with the steps taken to perfect the system, and subsequent reports from OIIA to track this progress. If we could make this case study a model for subsequent audits to be presented to the committee, I believe we would have improved our committee review.*

*Z Williams: there's a lot of cleanup that needs to happen; it would nice to have an objective audit, and find an objective means to solve that.*

*JR: it is noteworthy of using the OIIA in a management audit capacity; by using the OIIA it becomes more of an arm's length process, and the BOC has the opportunity to review and work with the administration to identify solutions forward.*

*-JR: we will bring this back in two weeks. MS. Lockett look out for an email from Mr. Manson on getting your agenda to the committee in a more consistent basis*

#### ARP Funding Budget

*-JR: the FAB committee has been tasked with making recommendations on budgetary amendments that are proposed. The expenditure of ARP funds is a budgetary process. I hope that we can accomplish this in the next week; any committees of jurisdiction could have the chance next week to review that budget within committees of jurisdiction. I would propose FAB meet in a special called meeting late next week with a recommendation that incorporates recommendations from committees of jurisdiction and anything we would like to input, including constitutionals appropriations, so that this can be addressed in our next BOC meeting.*

Meeting Ended At: 4:19 PM

**This agenda item was adjourned meeting**

**Yes: 3 - Commissioner Johnson, Commissioner Rader, and Commissioner Cochran-Johnson**

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Barbara H. Sanders-Norwood CCC, CMC