

November 20, 2024

## **Audit Committee Minutes**

2:00 PM

City Hall Building – 1111 1<sup>st</sup> Ave., 1<sup>st</sup> Floor

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**Members:** Chairman John Redmond, Vice Chairperson Toyia Tucker, Mike Baker, Mike Bruder, Councilor Glenn Davis and Recording Secretary Tameka Colbert

**Visitors:** Deputy City Manager Pamela Hodge & Internal Auditor Donna McGinnis

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### **Call to Order**

A regular meeting of the Audit Committee was called to order by Chairman John Redmond at 1:59 p.m.

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**The following documents were distributed to each of the Committee Members:** (1) City of Dunwoody Audit Committee Policy, (2) Follow up to Public Report of Independent Investigation of the Revenue Division of the Columbus Consolidated Government (3) Grid Spreadsheet

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### **Approval of minutes**

A motion to approve the minutes of the September 18, 2024, Audit Committee Meeting was made by Vice Chairperson Tucker and seconded by Mike Bruder. The minutes were approved unanimously by the five members present.

## **ORDERS OF BUSINESS**

### **I. Old Business**

#### **A. Contract Evaluation for External Audit Services:**

Chairman Redmond mentioned that he received notification regarding the contract evaluation for the External Audit Services. He said a training session has been setup for early December. He then asked the members of the committee if they would be available to attend the training session. All members confirmed their availability.

#### **B. Acuitas Update:**

Councilor Glenn Davis informed the committee that on November 19, 2024 the Acuitas Accounting Firm came before Council to provide an update on the Revenue Division. He said during the update, there were many good questions

asked, with significant focus on personnel as well as delinquencies and uncollected funds. He raised the question of how this information would be presented and passed on to the External Auditors. *(Each committee member was provided with a copy of the report that was submitted to Council. A copy of the report is filed in the Clerk of Council's Office.)*

Mr. Bruder pointed out that the importance of making sure that there are good policies, procedures and controlled documentation in place. He said there was information in the report which stated that some of the policies and procedures had been updated but it was not stated that everything was complete and adequate from a controlled perspective. He recommended policies, procedures and controls be evaluated to see if there is more work to be done.

Deputy City Manager Pam Hodge said she sent out an email regarding the virtual meeting set for December 3, 2024 @ 11:00 a.m. and had received responses from everyone except Mr. Bruder. She asked if the date and time would be convenient for everyone and all members agreed to the scheduled date and time.

## **II. New Business**

### **A. Audit Committee Responsibilities:**

Chairman Redmond said the training that is set for December 3<sup>rd</sup> will begin the process of addressing the Audit Committee's responsibilities.

### **B. Internal Auditor Upcoming Activities:**

Internal Auditor Donna McGinnis advised that currently the primary focus is on making progress in the Human Resources Department. She said we have been working in the recruiting and compensation area, but in terms of the volume of activity that they are currently handling, one of the things that we've seen is a heavy focus of recruiting in Public Works followed by Metra, Engineering, Civic Center and Parks and Recreation. She said these are the areas where you see most of the activity with new openings and vacancies.

Mr. Bruder asked if there is a process for employees that leave the job such as exit conferences or interviews.

Internal Auditor McGinnis said there doesn't appear to be a standard, but some departments are better at documenting those exits than others.

Deputy City Manager Hodge said there is an exit survey provided to employees, but it is not mandatory. She said there has not been a lot of responses to the survey.

Councilor Glenn Davis asked are there any more authorizations listed on the Internal Auditor's schedule.

Internal Auditor McGinnis said what is currently authorized is the City Manager's Office, Human Resources, Inspections & Code and the Civic Center. She said there have been some activities performed in Inspections & Code, the Civic Center as well as Human Resources. She said there has been some delays due to some of the auditees not being available. She said we have elected to focus on Human Resources at this point.

She went on to explain that there is a document called the Grid which shows the last date that an audit was performed in each department within the City Government. *(Each committee member was provided with a copy of the document. A copy of the document is filed in the Clerk of Council's Office.)*

Mr. Bruder requested a follow up meeting with Internal Auditor McGinnis with regard to this matter. He further stated his desire for a formal report to reflect the audit plan.

Councilor Glenn Davis asked if elected officials are required to have transitional audits performed in their departments.

Internal Auditor McGinnis said they are not required but they can be requested by the elected official.

## **Old Business (continued)**

### **C. Risk Assessment:**

The discussion on risk assessment continued from the previous meeting, with the following topics being covered:

- Recommending a formal risk assessment
- Contracting with a professional external consulting firm
- Risk assessment pricing
- Determining a budget
- Starting the RFP process

**D. Next Meeting Date:**

The committee came to a consensus to have a Work Session dedicated to drafting and adopting an audit policy. The Work Session date was set for December 18, 2024 @ 9:00 a.m.

**Adjournment**

The meeting was adjourned at 3:19 p.m.

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Tameka Colbert  
Deputy Clerk Pro Tem