

AUDIT COMMITTEE MEETING MINUTES

Wednesday, September 16, 2020 – Via WebEx

Committee Members Present:

Commissioner Melissa Link, Committee Chair
Commissioner Ovita Thornton
Commissioner Patrick Davenport

Visiting:

Blaine Williams, County Manager
Deborah Lonon, Assistant Manager
Josh Edwards, Assistant Manager

Staff

Stephanie Maddox, Internal Auditor

Committee Member(s) Absent:

Commissioner Allison Wright
Commissioner Russell Edwards

Committee Chair Link called the meeting to order at 5:36 pm.

A. September Minutes

Commissioner Davenport motioned for approval of the August Minutes. Commissioner Thornton seconded. All in favor.

B. Work Plan Update

Internal Auditor Maddox provided a status update on the audit work plan:

- Central Services Department
- Animal Services Department

C. Risk Assessment

Internal Auditor Maddox presented the Risk Assessment total scores by Department.

D. Audit Work Plan

The Committee discussed audit topics and agreed to add two new audits to the Office of Operational Analysis Work Plan. The Committee was in favor of an audit of the Police Department (PD) and the Board of Elections Office (BOE). The development of the scope for both audits is underway.

Preliminary Scope and Objectives are listed below:

Police Department

- Determine the PD's various funding streams for department operations
- Determine the staffing structure by unit and adequacy of individual unit budgets
- Determine what salary range (by position) is competitive with neighboring law enforcement agencies to improve officer retention at ACC

Board of Elections Office – due to the Presidential Election, only observations at polling sites will be conducted until early 2021.

- Determine if the staffing level at the Elections Office is sufficient

- Determine if BOE public meetings follow the guidelines outlined in the Georgia Open Meetings Act; do goals, objectives, mission, and vision statements exist
- Determine if Board Members attend elections training
- Determine if the Elections Office would benefit from centralized department operations compared to its current decentralized operating structure

Commissioner Davenport motioned to add the Police Department and the Board of Elections Office in the next audit work plan. Commissioner Thornton seconded. All in favor.

Staff will submit an agenda report with the Committee's recommendation to the full Commission for the next Mayor and Commission meeting.

The next Audit Committee meeting is scheduled for November 18, 2020, from 5:30 pm – 6:30 pm via WebEx. Commissioner Davenport motioned to adjourn the meeting. Commissioner Thornton seconded. The meeting adjourned at 6:14 pm.