



## AGENDA

**Audit Committee**  
**Tuesday, August 21, 2018**  
**4:45 p.m. – 5:45 p.m.**  
**City Hall, Room 103**

- A. Approval of the Thursday, June 21, 2018 Meeting Minutes
  
- B. Update on the FY18 Work Plan
  
- C. FY19 Work Plan – Audits to consider:
  - County-wide P-card Review
  - Corrections Department - Diversion Center
  - Police – Audit of the ACCPD Promotion Process
  - SPLOST – Update related to meeting with Commissioner Link
  
- D. General Information Update
  
- E. Items for Discussion at next meeting
  
- F. Upcoming Meeting Schedule

**Note: The Audit Committee Meeting is open to the public. However, public comments are not received unless the Committee Chair requests that an individual provide information to the Committee.**

## AUDIT COMMITTEE MEETING MINUTES

Thursday, June 21, 2018

### Committee Members Present:

Commissioner Diane Bell, Committee Chair  
Commissioner Jared Bailey  
Commissioner Kelly Girtz

### Visiting:

Chris Dowd, Flagpole Magazine  
Chad Whitley, Athens for Everyone  
Lee Shearer, Athens Banner Herald

### Staff:

Stephanie Maddox, Internal Auditor  
Jill Arquette, Management Analyst

Deborah Allen, Recorder  
Bola Abodunrin, Student Intern

---

Committee Chair Bell called the meeting to order at 4:15 PM.

#### A. **Approval of Minutes:**

The Committee unanimously approved the Minutes from the April 19, 2018 meeting.

#### B. **Operational Analysis Update on the FY18 Work Plan:**

Internal Auditor Maddox provided a status update on the annual work plan.

- Central Services Department – Fleet Management
- Public Utilities Department – Water Business Office
- Sheriff's Office

#### C. **Revised Scope for audit of the Sheriff's Office (SO)**

Internal Auditor Maddox reported, during the course of the audit of the Sheriff's Office (SO), the Audit Team became aware of new information, unrelated to the scope that required additional review.

Internal Auditor Maddox proposed revising the scope of the SO audit to include the new information.

The Committee approved a revision of the scope for the audit of the SO.

#### D. **Additional Discussion Items**

The Internal Auditor will conduct further research regarding an audit of SPLOST and will discuss at the next meeting.

- Future Audits to consider:
  - County-wide P-card Review
  - Corrections - Diversion Center
  - Police – Audit of the ACCPD Promotion Process
  - SPLOST

The next Audit Committee Meeting will be **Tuesday, August 21, 2018** at **4:45 p.m.**

The meeting adjourned at 5:25 PM.

**Audits Projects Conducted by the Office of Operational Analysis  
1994-2017**

	Year Audit Issued		Year Audit Issued
<b>Airport</b>		<b>Instructional Technology</b>	
Airport Administration		Computer Information Services	1994
Airport Services		(part of Central Services prior to 1994)	
Airport Maintenance			
Operations & Organization	2008		
<b>Attorney's Office</b>		<b>Juvenile Court</b>	
<b>Board of Elections</b>		<b>Leisure Services</b>	
<b>Building Inspection Department</b>		Administration	
Building Inspection Administration		Arts & Nature	
Building Construction Inspection		Park Services	
Building Inspection Community Protection	2008	Recreation	
Building Inspection Community Protection Follow-up	2009	Organization & Operations	2002
Marshal Services (currently CPD)	2003	Summer Camp Program	2016
Operations & Organization	1994	Department Performance Audit	2017
<b>Central Services</b>		<b>Magistrate Court</b>	
Administration			1997
Animal Control		<b>Managers Office</b>	
Internal Support		Administration	
Landscape Management		Emergency Management Office	
Facilities Management		Geographic Information Office	
800MHZ Radio System		Office of Sustainability	
Fleet Management: Administrative Issues	1994	Organizational Development	
(prior to 1994 part of Transportation & Public Works)		Public Information Office	
		SPLOST	
<b>Clerk of Superior and State Court</b>		<b>Mayor &amp; Commission's Office</b>	
Records Retention and Storage	2000	Mayor's Office	
Operations & Organization	2009	Clerk of Commission	
		Commission's Office	
<b>Cooperative Extension</b>		<b>Misdemeanor Jurisdiction</b>	
<b>Corrections</b>			1997
Administration		<b>Municipal Court</b>	
Food Services		Staffing Workload	2007
Security Operations		<b>Planning Department</b>	
Diversion Center		Operations & Organization	1994
Inmate Labor Cost Analysis Audit	1994	Operations & Organization	2004
<b>District Attorney</b>		<b>Police Services</b>	
<b>Economic Development</b>		Centralized Crime Investigation	
<b>Finance</b>		Command	
Administration		Police Strategic & Professional Dev	
Accounting		Community Outreach (Survey)	2000
Financial Services		Field Operations Bureau	
Budget Management		Support Services Bureau	
Purchasing	1996	Follow-up:1997 Report & SPO Promotion	2000
		M&C Agenda Item-Retention/Recruitment	2002
<b>Fire &amp; Emergency Services</b>		Operations & Organization	1997
Administration	2009	Special Operations	
Fire Prevention		Central Communications	
Fire Suppression		<b>Probate Court</b>	
Emergency Management			2000
<b>Housing &amp; Community Development</b>		<b>Public Utilities</b>	
Human & Economic Development	2009	Administration	
<b>Human Resources</b>		Construction & Project Management	
Administration		Plant Operations	
Benefits & Wellness		Engineering Management	
Employment	2001	<b>Sheriff</b>	
Compensation & Payroll		Administration	
Personnel	1995	Sheriff Jail	
		Sheriff Field	
		Field Operations & Jail Issues	1998
		Overtime Usage	2005

**Audits Projects Conducted by the Office of Operational Analysis  
1994-2017**

**Solid Waste**

Administration	
Landfill	
Collection	
Operations & Organization	2011

**Superior Court**

Administration	
Superior Court One	
Superior Court Two	
Superior Court Three	
Superior Court Four	
Mental Health Treatment & Accountability Court	
Probation Services:	2003
Cost & Revenue Estimates for In-house	
Provision of Misdemeanor Probation	2007
State & Municipal Courts	2007
State & Municipal Courts	2001
Pretrial Intervention Program and Associated Costs	

**Tax Assessors**

**Tax Commissioner**

Administration	
Delinquent Tax	
Property Tax	
Motor Vehicle Division	1994

**Transit**

Operations	
Maintenance	
Administration	
Demand Response	

**Transportation & Public Works**

Administration	
Storm Water Management	
Engineering	
Streets & Drainage	2003
Traffic & Operations	
Soil Erosion	2005
Soil Erosion (staffing requests for additional inspector positions for Building Inspections & Soil Erosion Follow-up	2007
Traffic Engineering	