



**Audit Committee**  
**Regular Meeting Minutes**  
**Tuesday, April 26, 2022 – 3:00 PM**

**Members Present:** Tracy Arner, Commissioner Carden, Commissioner Ben Ku, Glenn Stephens, and Maria Woods

**Non-Voting Members Present:** Mark Brown, Cassidy Elliott, Meredith Lipson, Hope Pendergrass, and Leslie Villanueva

**Members Not Present:** Tiana Garner

**I. Call to Order**

The meeting was called to order at 3:06 PM.

**II. Determination of a Quorum**

Five members were present at the beginning of the meeting.

**III. Approval of Agenda**

Commissioner Ku directed the Committee to the agenda.

Commissioner Carden made a motion to approve the agenda and Tracy Arner seconded.

**(Vote 5-0)** Arner-Yes, Carden-Yes, Ku-Yes, Stephens-Yes, Woods-Yes

**IV. Approval of Audit Committee Minutes**

Commissioner Ku directed the Committee to the minutes from the January 25, 2022, meeting. Commissioner Carden made a motion to approve the minutes and Tracy Arner seconded.

**(Vote 5-0)** Arner-Yes, Carden-Yes, Ku-Yes, Stephens-Yes, Woods-Yes

**V. Introduction/Opening Remarks**

Mauldin & Jenkins partner, Meredith Lipson, gave a brief welcome to the Committee and introduced Hope Pendergrass.

**VI. New Business**

**a. Mauldin & Jenkins – Training**

Mauldin & Jenkins partner from their Macon office, Hope Pendergrass, provided a training presentation to the Committee. The presentation reviewed the roles of an Audit Committee and, the structure and function of audits.

**b. Internal Audit Report Approval**

Commissioner Ku directed the Committee to approve the Internal Audit Report entitled, Information Technology General Controls - Sheriff's Office, dated January 26, 2022. Commissioner Ku also requested a status with estimated timelines for completion on each recommendation. Tracy Arner made a motion to approve the Internal Audit Report and Commissioner Carden seconded.

**(Vote 5-0)** Arner-Yes, Carden-Yes, Ku-Yes, Stephens-Yes, Woods-Yes

**c. Internal Audit Presentation**

Mark Brown provided the Committee with Internal Audit Plan progress updates and Quality Assurance Program information.

**Audit Committee Vacancy**

Commissioner Ku addressed the current vacancy on the Committee. The Committee will review applications and provide a decision at next Audit Committee Meeting.

**d. Next Meeting Date and Time**

Commissioner Ku confirmed the next meeting will be July 26, 2022, from 4-5 PM.

**VII. Comments**

No public representatives were present for public comment.

**VIII. Adjournment:**

Commissioner Carden made a motion to adjourn, and Tracy Arner seconded.

**(Vote 5-0)** Arner-Yes, Carden-Yes, Ku-Yes, Stephens-Yes, Woods-Yes

The meeting was adjourned at 4:58 PM.