

**Audit Committee
Regular Meeting Minutes
Tuesday, January 24, 2023 – 3:00 PM**

Members Present: Commissioner Ben Ku, Commissioner Kirkland Carden, Tiana Garner, Glenn Stephens, Maria Woods, and Teresa Reese

Members Present via Webex: Tracy Arner

Non-Voting Members Present: Mark Brown, Leslie Villanueva, Alex Slayton, and Sara Meyer

I. Call to Order

The meeting was called to order at 3:02 PM.

II. Determination of a Quorum

Seven members were present at the beginning of the meeting.

III. Approval of Agenda

Commissioner Ben Ku directed the Committee to the agenda.

Commissioner Kirkland Carden made a motion to approve the agenda and Glenn Stephens seconded.

(Vote 7-0) Arner-Yes, Carden-Yes, Garner-Yes, Ku-Yes, Stephens-Yes, Woods-Yes, Reese-Yes

IV. Approval of Audit Committee Minutes

Commissioner Ben Ku directed the Committee to the minutes from the October 25, 2022, meeting.

Commissioner Kirkland Carden made a motion to approve the October 25, 2022 minutes and Tiana Garner seconded.

(Vote 7-0) Arner-Yes, Carden-Yes, Garner-Yes, Ku-Yes, Stephens-Yes, Woods-Yes, Reese-Yes

V. Introduction/Opening Remarks

VI. New Business

a. Control Concepts Training

Gwinnett County employees from The Office of Internal Audit, Mark Brown and Leslie Villanueva, provided a training presentation to the Committee.

b. Approve Internal Audit Reports

Commissioner Ku directed the Committee to approve the Performance Appraisal Audit Report.

Commissioner Kirkland Carden made a motion to approve the Performance Appraisal Audit and Tiana Garner seconded.

(Vote 7-0) Arner-Yes, Carden-Yes, Garner-Yes, Ku-Yes, Stephens-Yes, Woods-Yes, Reese-Yes

Commissioner Ben Ku directed the Committee to the IT Governance Audit Report.

Tracy Arner made a motion to approve the IT Governance Audit Report and Tiana Garner seconded.

(Vote 7-0) Arner-Yes, Carden-Yes, Garner-Yes, Ku-Yes, Stephens-Yes, Woods-Yes, Reese-Yes

c. 2022 Audit Results

Mark Brown discussed the 2022 Audit Results including items such as the year-end plan status, productivity, report publication, and corrective action.

d. Approve 2023 Proposed Audit Plan

Mark Brown provided the Committee with an overview of the 2023 Proposed Audit Plan.

Commissioner Ku directed the Committee to approve the 2023 Audit Report.

Commissioner Kirkland Carden made a motion to approve the 2023 Audit Plan and Glenn Stephens seconded.

(Vote 7-0) Arner-Yes, Carden-Yes, Garner-Yes, Ku-Yes, Stephens-Yes, Woods-Yes, Reese-Yes

e. Other Items

Leslie Villanueva provided an update to the Committee regarding the peer review. Additional updates will be provided at the next Audit Committee meeting.

VII. Comments

No public comments were given.

VIII. Adjournment:

Commissioner Kirkland Carden made a motion to adjourn, and Tiana Garner seconded.

(Vote 7-0) Arner-Yes, Carden-Yes, Garner-Yes, Ku-Yes, Stephens-Yes, Woods-Yes, Reese-Yes

The meeting was adjourned at 4:37 PM.