



**Audit Committee
Regular Meeting Minutes
Tuesday, April 25, 2023 – 3:00 PM**

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

Members Not Present: Tiana Garner and Teresa Reese

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

I. Call to Order

The meeting was called to order at 3:11 PM.

II. Determination of a Quorum

Four members were present at the beginning of the meeting.

Commissioner Kirkland Carden joined the meeting at 3:32 PM.

III. Approval of Agenda

Commissioner Ben Ku directed the Committee to the agenda.

Tracy Arner made a motion to approve the agenda and Glenn Stephens seconded.

(Vote 4-0) Ku-Yes, Stephens-Yes, Woods-Yes, Arner-Yes

IV. Approval of Audit Committee Minutes

Commissioner Ben Ku directed the Committee to the minutes from the January 24, 2023, meeting.

Maria Woods made a motion to approve the January 24, 2023, minutes and Tracy Arner seconded.

(Vote 4-0) Ku-Yes, Stephens-Yes, Woods-Yes, Arner-Yes

V. Introduction/Opening Remarks

VI. New Business

a. External Quality Control Review

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

Gwinnett County employees from The Office of Internal Audit, Mark Brown and Leslie Villanueva, provided an overview of the Internal Audit Reports.

Commissioner Ben Ku directed the Committee to approve the Stormwater Billing Audit Report.

Tracy Arner made a motion to approve the Stormwater Billing Audit and Commissioner Kirkland Carden seconded.

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

Commissioner Ben Ku directed the Committee to the Overtime Wages Audit Report.

Tracy Arner made a motion to approve the Overtime Wages Audit Report and Kirkland Carden seconded.

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

Commissioner Ben Ku directed the Committee to the External Firewall Management Audit Report.

Commissioner Kirkland Carden made a motion to approve the External Firewall Management Audit Report and Tracy Arner seconded.

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

c. 2023 Audit Results

Mark Brown discussed the 2023 Audit Results including items such as the evaluation of controls, plan status, and remediation.

d. Other

Maria Woods explained the action steps needed by the committee members to complete the performance evaluation of the Director of Internal Audit.

Gwinnett County employees from The Office of Internal Audit, Mark Brown and Leslie Villanueva, discussed the division vacancies with the Committee.

Ben Ku suggested the next meeting date be July 25, 2023, at 3:30 PM.

Glenn Stephens made a motion to approve the next meeting date and Commissioner Kirkland Carden seconded.

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

VII. Comments

No public comments were given.

VIII. Adjournment:

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

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

The meeting was adjourned at 4:33 PM.