
Audit Committee
Regular Meeting Minutes
Tuesday, October 24, 2023

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

Members Not Present: Tiana Garner

Non-Voting Members Present: Mark Brown, Leslie Villanueva, and Lindsey Gravitt

Non-Voting Members Present via Webex: Linda Lindsey

I. Call to Order

The meeting was called to order at 3:31 PM.

II. Determination of a Quorum

Six members were present at the beginning of the meeting.

III. Approval of Agenda

Commissioner Ben Ku directed the Committee to the agenda.

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

(Vote 6-0) Ku–Yes, Carden–Yes, Stephens–Yes, Woods–Yes, Arner–Yes, Reese–Yes

IV. Approval of Audit Committee Minutes

Commissioner Ben Ku directed the Committee to the minutes from the July 25, 2023, meeting.

Commissioner Kirkland Carden made a motion to approve the July 25, 2023, minutes and Tracy Arner seconded.

(Vote 6-0) Ku–Yes, Carden–Yes, Stephens–Yes, Woods–Yes, Arner–Yes, Reese–Yes

V. Introduction/Opening Remarks

VI. New Business

a. Association of Local Government Auditors Presentation

Linda Lindsey presented findings from the External Peer Review conducted by the Association of Local Government Auditors.

b. Internal Audit Quarterly Report

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 the COOP Audit Report, Risk Management Audit Report, ALGA External Quality Control Review Letter, and ALGA Peer Review Management Letter.

Commissioner Kirkland Carden made a motion to approve the above items and Tracy Arner seconded.

(Vote 6-0) Ku–Yes, Carden–Yes, Stephens–Yes, Woods–Yes, Arner–Yes, Reese–Yes

Commissioner Ben Ku directed the Committee to the Internal Audit Division 2024 Annual Budget.

Tracy Arner made a motion to approve the Internal Audit Division 2024 Annual Budget and Commissioner Kirkland Carden seconded.

(Vote 6-0) Ku–Yes, Carden–Yes, Stephens–Yes, Woods–Yes, Arner–Yes, Reese–Yes

c. Next Meeting Date and Time

Commissioner Ben Ku confirmed the next meeting date will be January 23, 2024, at 4:00 PM.

Commissioner Kirkland Carden made a motion to approve and Teresa Reese seconded.

(Vote 6-0) Ku–Yes, Carden–Yes, Stephens–Yes, Woods–Yes, Arner–Yes, Reese–Yes

VII. Comments

No public comments were given.

VIII. Executive Session

Commissioner Kirkland Carden made a motion to enter Executive Session and Teresa Reese seconded.

Executive Session held to discuss personnel matters.

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

IX. Adjournment

Commissioner Ben Ku directed the Committee to the closing of the meeting.

Glenn Stephens made a motion to adjourn, and Commissioner Kirkland Carden seconded.

(Vote 6-0) Ku–Yes, Carden–Yes, Stephens–Yes, Woods–Yes, Arner–Yes, Reese–Yes

The meeting was adjourned at 5:25 PM.