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**Audit Committee  
Regular Meeting Minutes  
Tuesday, January 23, 2024**

**Members Present:** Commissioner Ben Ku, Glenn Stephens, Maria Woods, Tracy Arner, Tiana Garner and Teresa Reese

**Members Not Present:** Commissioner Kirkland Carden

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

**I. Call to Order**

The meeting was called to order at 3:58 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 Teresa Reese seconded.

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

**IV. Approval of Audit Committee Minutes**

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

Tracy Arner made a motion to approve the October 24, 2023, minutes and Teresa Reese seconded.

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

**V. Introduction/Opening Remarks**

**VI. New Business**

**a. Internal Audit Quarterly Report**

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

Commissioner Ben Ku directed the Committee to the HIPAA Compliance Agreed-upon Procedures Report.

Teresa Reese made a motion to approve the HIPAA Compliance Agreed-upon Procedures Report and Tracy Arner seconded.

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

Commissioner Ben Ku directed the Committee to the Field Training Officer Program Agreed-upon Procedures Report.

Tracy Arner made a motion to approve the Field Training Officer Program Agreed-upon Procedures Report and Teresa Reese seconded.

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

Commissioner Ben Ku directed the Committee to the Professional Services Audit Report.

Teresa Reese made a motion to approve the Professional Services Audit Report and Tracy Arner seconded.

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

Tiana Garner left the meeting at 4:43 PM.

**b. Approval of 2024/2025 Proposed Audit Plan**

Gwinnett County employees from The Office of Internal Audit, Mark Brown, Leslie Villanueva, and Keenan Nietmann, provided an overview of the proposed 2024/2025 Audit Plan.

Commissioner Ben Ku directed the Committee to the proposed 2024/2025 Audit Plan.

Tracy Arner made a motion to approve the 2024/2025 Audit Plan and Teresa Reese seconded.

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

**c. Peer Review Remediation**

Gwinnett County employee Leslie Villanueva, from The Office of Internal Audit, provided a brief overview of peer review remediation plans.

**d. Next Meeting Date and Time**

Commissioner Ben Ku confirmed the next meeting date will be April 23, 2024, at 3:30 PM.

Tracy Arner made a motion to approve the next meeting date and Teresa Reese seconded.

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

**VII. Comments**

No public comments were given.

**VIII. Adjournment**

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

Glenn Stephens made a motion to adjourn, and Tracy Arner seconded.

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

The meeting was adjourned at 5:30 PM.