
Audit Committee
Regular Meeting Minutes
Tuesday, April 23, 2024

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

Members Not Present: Tracy Arner and Tiana Garner

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

I. Call to Order

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

II. Determination of a Quorum

Five 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 Teresa Reese seconded.

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

IV. Approval of Audit Committee Minutes

Commissioner Ben Ku directed the Committee to the minutes from the January 23, 2024, meeting.

Commissioner Kirkland Carden made a motion to approve the January 23, 2024, minutes and Teresa Reese seconded.

(Vote 5-0) Ku–Yes, Carden – Yes, Stephens–Yes, Woods–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 activity and

discussed peer review remediation, Board of Commissioners updates, and corrective actions taken.

b. Approval of Internal Audit Reports

The Director of The Office of Internal Audit, Mark Brown, provided a brief overview of the Construction Manager at Risk Report and opened the floor for questions.

Commissioner Ben Ku directed the Committee to the Construction Manager at Risk Report.

Teresa Reese made a motion to approve the Construction Manager at Risk Report and Commissioner Kirkland Carden seconded.

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

c. Next Meeting Date and Time

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

Commissioner Kirkland Carden made a motion to approve the next meeting date and Teresa Reese seconded.

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

d. Other

Gwinnett County employees from The Office of Internal Audit, Mark Brown, Leslie Villanueva, and Keenan Nietmann, discussed topics for future meetings.

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 Teresa Reese seconded.

IX. Adjournment

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

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

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

The meeting was adjourned at 4:57 PM.