



Audit Committee
Regular Meeting Minutes
Tuesday, January 27, 2026 – 4:00 PM

Members Present: Commissioner Ben Ku, Commissioner Kirkland Carden, Glenn Stephens, Buffy Rainey, Tiana Garner, Greg Johnson, and Dena Boston

Members Not Present: N/A

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

I. Call to Order

The meeting was called to order at 4:01 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 Ben Ku made motion to amend the agenda to add an Executive Session to discuss personnel matters and Tiana Garner seconded.

(Vote 7-0) Ku-Yes, Carden-Yes, Stephens-Yes, Rainey -Yes, Garner-Yes, Johnson-Yes, Boston-Yes

Commissioner Ben Ku directed the Committee to the amended agenda.

Commissioner Kirkland Carden made a motion to approve the amended agenda and Tiana Garner seconded.

(Vote 7-0) Ku-Yes, Carden-Yes, Stephens-Yes, Rainey -Yes, Garner-Yes, Johnson-Yes, Boston-Yes

IV. Approval of Audit Committee Minutes

Commissioner Ben Ku directed the Committee to the minutes from the October 28, 2025 meeting.

Commissioner Kirkland Carden made a motion to approve the October 28, 2025 minutes and Tiana Garner seconded.

(Vote 7-0) Ku-Yes, Carden-Yes, Stephens-Yes, Rainey -Yes, Garner-Yes, Johnson-Yes, Boston-Yes

V. Introduction/Opening Remarks

VI. New Business

a. Internal Audit Quarterly Presentation

Gwinnett County employee Leslie Villanueva from The Office of Internal Audit provided an overview of the Encryption Internal Audit Report.

Commissioner Ben Ku directed the Committee to the Encryption Internal Audit Report.

Commissioner Kirkland Carden made a motion to approve the Encryption Internal Audit Report and Tiana Garner seconded.

(Vote 7-0) Ku-Yes, Carden-Yes, Stephens-Yes, Rainey -Yes, Garner-Yes, Johnson-Yes, Boston-Yes

Gwinnett County employee Leslie Villanueva from The Office of Internal Audit provided an overview of the HDU/SWAT Assets Internal Audit Report.

Commissioner Ben Ku directed the Committee to the HDU/SWAT Assets Internal Audit Report Internal Audit Report.

Commissioner Kirkland Carden made a motion to approve the HDU/SWAT Assets Internal Audit Report and Tiana Garner seconded.

(Vote 7-0) Ku-Yes, Carden-Yes, Stephens-Yes, Rainey -Yes, Garner-Yes, Johnson-Yes, Boston-Yes

Gwinnett County employee Keenan Nietmann from The Office of Internal Audit provided an overview of the Water Safety and Security Internal Audit Report.

Commissioner Ben Ku directed the Committee to the Water Safety and Security Internal Audit Report.

Buffy Rainey made a motion to approve the Water Safety and Security Internal Audit Report and Tiana Garner seconded.

(Vote 7-0) Ku-Yes, Carden-Yes, Stephens-Yes, Rainey -Yes, Garner-Yes, Johnson-Yes, Boston-Yes

b. Next Meeting Date & Time

Commissioner Ben Ku confirmed the next meeting date will be April 21, 2026 at 4:00 PM.

Commissioner Ben Ku made a motion to approve the next meeting date and Buffy Rainey seconded.

(Vote 7-0) Ku-Yes, Carden-Yes, Stephens-Yes, Rainey -Yes, Garner-Yes, Johnson-Yes, Bosten-Yes

VII. Comments

No public comments were given.

VIII. Executive Session

Commissioner Ben Ku directed the committee to Executive Session.

Buffy Rainey made a motion to enter Executive Session and Tiana Garner seconded.

(Vote 7-0) Ku-Yes, Carden-Yes, Stephens-Yes, Rainey -Yes, Garner-Yes, Johnson-Yes, Bosten-Yes

Executive Session held to discuss personnel matters.

Tiana Garner made a motion to end Executive Session and Commissioner Kirkland Carden seconded.

IX. Adjournment:

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

(Vote 7-0) Ku-Yes, Carden-Yes, Stephens-Yes, Rainey -Yes, Garner-Yes, Johnson-Yes, Bosten-Yes

The meeting was adjourned at 5:05 PM.