



**Audit Committee  
Regular Meeting Minutes  
Tuesday, April 21, 2026 – 4:00 PM**

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

**Members Not Present:** N/A

**Non-Voting Members Present:** Leslie Villanueva, Keenan Nietmann, and Chelsea Ledford

**I. Call to Order**

The meeting was called to order at 4:02 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.

Glenn Stephens made a motion to remove the Executive Session from the agenda and Commissioner Kirkland Carden seconded.

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

**IV. Approval of Audit Committee Minutes**

Commissioner Ben Ku directed the Committee to the minutes from the January 27, 2026 meeting.

Buffy Rainey made a motion to approve the January 27, 2026 minutes and Commissioner Kirkland Carden seconded.

**(Vote 7-0)** Ku–Yes, Carden–Yes, Stephens–Yes, Rainey -Yes, Garner–Yes, Johnson–Yes, Bosten–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 the status of the Internal Audit Reports.

**b. Global Internal Audit Standards**

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

**c. Next Meeting Dates & Times**

Commissioner Ben Ku proposed a special called meeting for Executive Session to be held on May 19, 2026, at 4:00 PM.

Commissioner Ben Ku made a motion to approve the special called meeting date and Dena Bosten seconded.

Commissioner Ben Ku confirmed the next regular meeting date will be July 28, 2026, at 4:00 PM.

Commissioner Ben Ku made a motion to approve the next meeting regular date and Dena Bosten 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. Adjournment:**

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

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

The meeting was adjourned at 5:17 PM.