



DeKalb County Government

Manuel J. Maloof Center
1300 Commerce Drive
Decatur, Georgia 30030

Draft-Minutes

FAB-Finance, Audit & Budget Committee

Tuesday, May 11, 2021

3:30 PM

This meeting will be conducted via teleconference (Zoom). Simultaneous public access to the meeting will be available

(1) via live stream on DCTV's webpage,

(2) on DCTVChannel23.TV

Present 3 - Commissioner Larry Johnson, Commissioner Jeff Rader, and
Commissioner Lorraine Cochran-Johnson

Meeting Started At: 3:32pm

Attendees: Commissioners Rader, Johnson, Cochran-Johnson, Patrick, Davis Johnson

I. MINUTES

2021-2549 Commission District(s): ALL
Minutes for the April 27, 2021 Finance, Audit, and Budget
Committee

MOTION was made by Lorraine Cochran-Johnson, seconded by Larry Johnson, that this agenda item be approved. The motion carried by the following vote:

**Yes: 3 - Commissioner Johnson, Commissioner Rader, and
Commissioner Cochran-Johnson**

II. STATUS UPDATE

CARES Act Funding

-presentation from COO, CFO McNabb

-COO Williams: we will provide the response to Commissioner Rader's initial request on the discussion of budget encumbrances; those encumbrances were not made but we will be making a formal response

-CFO McNabb: as of yesterday, there is currently \$1.97M from CARES left, and can cover about 1 month of payroll

-JR: if commissioners have questions, this will be brought back to committee for any commissioner-specific asks

American Rescue Plan Funding

-presentation from Dentons consulting firm

-Commissioner Johnson requests Dentons provide information on what the State of Georgia is receiving and is funding to agencies like the Board of Health, in order to properly align county resources

-TT: it would be good to get an understanding of the what the School system, BOH, and other agencies will receive with ARP funding

-Question LCJ: in terms of the CRF funds, once all monies are received will we be at the \$147M?

J Russell: what we are referring to here in this presentation are the \$147M+ funds that are coming directly to the County. Will be dispersed in 2 tranches; 1 now and 1 a year from now.

-Question LJ: can funds be given to those with watershed/utility issues in the form of vouchers?

J Russell: yes, you can

-Question RP: Is stormwater allowable in the usage of funds?

J Russell: stormwater is allowable, and we can shoehorn the discussions we've had previously into this.

-Question TT: regarding the stormwater discussion, it's interesting that that is included; it seems more like a jobs program.

J Russell: it's both; many neighborhoods impacted by stormwater are often those hardest-hit by COVID; at the same time, this funding does help support funding in the local stormwater departments

-Question JR: Commissioners, do you want Staff to start to work with the BOC to put together a framework in prioritizing expenditures?

LCJ: I am awaiting an outline from the administration on their proposal that the BOC can review, and begin sending suggestions that fall along the categories of the 6 buckets in today's presentation regarding the allocation

LJ: I would like to see GIS data from the administration for districts, to review how the money should align across the 6 categories of support. Can we do things in RPCA around wellness initiatives?

MDJ: I would like to see the administration present their proposal to the BOC, dissect the data within our district, and then set our priorities based on that information

COO Williams: Commissioner Cochran-Johnson that approach aligns with what we have planned. The idea of having board members present to the administration while the process is developed can only be helpful. We are seeking Board member input.

-Commissioner Rader requests commissioners copy Central Staff requests to the administration as it relates to ARP funding; Central Staff will be compiling that data and will assist in the prioritization of commissioner requests

-TT: these funds expire on December 21, 2023. Regarding the second tranche of funds, I suggest we look at a longer horizon for that second tranche (e.g. May 2022-May 2023) that can help create additional support for the funding. This will allow us to have a more plateaued response as opposed to expedited spending.

III. DISCUSSION

Water/Sewer Debt Refinancing

Discussion not had in committee. Discussion will take place during 5/25 FAB

Tax Commissioner

-presentation from Tax Commissioner's office of the office's mid-year budget allocation

-3 request items:

1)\$30,000 for additional overtime for staff

2)\$7500 for tuition reimbursements

3)\$63,000 for outsourced bank service charges/fees in their new system as it relates to a lock-box service from SunTrust Bank to avoid sending mail-in late notices to those who are not late on payments.

-Question LCJ: has there been a MOU that establishes a service level agreement to the outsourced company as it relates to the fees?

N Golden: We have not yet brought anything forward to SunTrust. Once we receive the funding, we'll sign the contract with SunTrust and will include that MOU within the contract.

-Question LCJ: in terms of increasing your internal staff, you believe it's best to outsource?

N Golden: absolutely, there has been a backlog as it relates to processing payments. Our customer service quality will greatly increase as a result of the outsourcing.

-Question LCJ: in terms of us outsourcing, will there be any administrative concerns moving in this direction?

Z Williams: We don't see a need with the outsourcing as it stands, we will be working with the Tax Commissioner throughout the process

Watershed Audit Report

-discussion of 2019 audit of the Watershed Dept. from the administration

-Question JR: does the administration concur with the audit and management's response?

COO Williams: typically an audit should have findings, entrance/exit interviews, and communication with the CPO. These are challenges that were experienced here.

-Question JR: was Ms. Clarke's dismissal in response to this audit?

COO Williams: no it was not

-Question JR: the audit indicates possible material implications of bid rigging. Was this shared with anyone in law enforcement

-CEO Thurmond: this was shared with my attorney. An audit is there as an early warning system to alert of issues. Those who constructed the ITB are currently not working for DeKalb. The next presentation will show you how this administration took information from the previous administration and was in the process of correcting it.

-Question JR: Was this audit document presented to the full governing authority?

CEO Thurmond: This was an internal audit; this is part of the reporting that is misleading; this was an internal audit for the administration in the executive branch.

CEO Thurmond: At the last day of this month, the ITB will expire; at that time we will take what we have learned and take what will be developed going forward in a new ITB.

-CPO Horner: going forward, what we can do is ensure our indefinite quantities are defined appropriately. Also we have included language to the bidders that allows the county to refuse/reduce the amount of work options for vendors if specific quantities are not adhered to. Also included is an attestation to bidders that they are not part of an anti-collusion investigation; if they are, they will not be considered for a bid.

-COO Williams: once the extension concludes for these indefinite quantities in a couple of weeks, we will replace the ITB with a new ITB

-Question LCJ: when we are talking about the particular agenda item (2021-2514) in PWI, we heard that in May 4th committee, that is regarding the current ITB in place.

COO Williams: that is correct

-Question JR: What would you have told the individuals had they asked for that release?

-County Attorney Ernestes: I would have told them this document had not been released. Had that language been used differently, the documentation would have been provided.

-J Greene: going forward, we did review some of the change orders; we're looking to see if there are any imbalanced bids, incorporate that into our risk assessment, and follow the correct guidelines for audits (interviews, administrative feedback, etc.).

-Question JR: Will you be making a report to your board to review the observations in this audit as it relates to imbalanced bids and bid rigging? To what degree can we expect a public response from the OIIA?

J Greene: We will meet with the administration time to review our findings and take the information previously discussed into consideration.

-Question LJ: will Mr. Greene be evaluating using their standards or reviewing what the auditor did?

J Greene: We will review their information for knowledge base, but we have certain standards (i.e. Yellow Book) we must adhere to and utilize for our auditing purposes

-Question MDJ: where do we go from here? Please provide your thoughts on that

J Greene: We take it into our risk assessment in the findings; we don't re-audit the audit because there may be different standards utilized from the previous audit. We also give the administration time to respond to the information and go over the findings.

-CEO Thurmond: I attest to what Mr. Greene has said; his office has always adhered to the standards discussed today. On a different point, none of the internal audits had been shared with commissioners; information is not being hid from commissioners. One thing you will never find is me trying to steal one dime. The previous stories that came from the County are no longer what happens here today.

Meeting Ended At: 5:43pm

MOTION was made by Larry Johnson, seconded by Lorraine Cochran-Johnson, that this agenda item was adjourned meeting. The motion carried by the following vote:

Yes: 3 - Commissioner Johnson, Commissioner Rader, and Commissioner Cochran-Johnson

Barbara H. Sanders-Norwood CCC, CMC