



**September 11, 2018**  
**Durham County Audit Oversight Committee Minutes**

**I. Call to order**

The meeting was called to order at 3:45 PM in the Durham County Manager's Conference Room located at 200 East Main Street, Durham, NC 27701.

**II. Members**

Present: Mr. Arnold Gordon, Chair; Commissioner Wendy Jacobs; Mr. Manuel Rojas and Mr. Wendell Davis, County Manager (Ex-Officio).

Absent: Mr. Harrison Shannon, Vice Chair (Excused), Commissioner James Hill, Secretary (Unexcused).

Presenter: Darlana M. Moore, Internal Audit Director.

Others Present: None.

**III. Business**

**A. Prior Meeting Minutes**

Mr. Gordon moved and Commissioner Jacobs seconded the motion to approve the minutes from June 12, 2018. The minutes were approved unanimously.

**B. Election of Officers – Mr. Arnold Gordon**

Mr. Rojas explained to the Committee that the AOC Bi-Laws state that committee members cannot hold a position for more than two consecutive terms/years. Mrs. Moore read Article IV section 2 of the By-Laws - ***Election of Officers and Term of Office*** which states, "The officers shall each be elected at the September meeting, take office immediately upon election, and serve until a successor is elected at the next September meeting. Each year during the June meeting the AOC shall appoint the Nominating Committee, composed of not less than three (3) voting members. The Nominating Committee will prepare a slate of nominees for offices of the AOC and will make its report to the AOC at the September meeting. The members present will vote by voice to elect the officers. The ballots shall be made public to the extent required by law. No officer shall serve more than two (2) consecutive terms in the same office."

Mr. Gordon stated he had not served two consecutive terms. Mr. Gordon mentioned his term began September 12, 2017. Mr. Gordon nominated Manuel Rojas as Vice Chair, Harrison Shannon as Secretary. Commissioner Wendy Jacobs seconded the nominations. The positions were approved unanimously.

**C. Protocol concerning Public Requests of Internal Audit – Mr. Arnold Gordon/Mr. Manuel Rojas**

Mr. Gordon stated he felt a political undertone concerning the public request for Internal Audit to consider auditing certain areas within the Sheriff office. Mr. Rojas agreed and stated that the public cannot make requests of audit. Mr. Rojas further stated, "not only can the public not make such requests, but the AOC cannot recognize such requests, as well. Only the AOC can request the auditor to look at issues outside the Audit Plan."

It was agreed that Commissioner Jacobs would respond to the requestor in writing explaining protocol of the Internal Audit department and that the request was being forwarded to the Sheriff's general counsel.

In addition, Commissioner Hill addressed concern of confiscated weapons. His concern pertains to why we are not disposing of them. Mr. Davis suggested speaking with the Sheriff's general counsel, Mr. Curtis Massey concerning this issue and inviting him to the next board meeting in December.

**D. Status of the 2019 Annual Audit Plan – Mrs. Darlana M. Moore**

Mrs. Moore discussed the status of the 2019 Annual Audit Plan. She explained the Judicial Building Audit was scheduled to be completed by the end of August. The date was extended due to additional work on the 7<sup>th</sup> floor of Admin II that will not be completed until the end of August.

Mrs. Moore explained that she would begin work on a special investigation requested by the County Manager. She would expound further once the investigation has been completed.

**E. Status of Peer Review – Mrs. Darlana M. Moore**

Mrs. Moore requested the postponement of the Peer Review due to incomplete audit files. The board agreed to postpone the Peer Review that was listed on the 2019 Audit Plan. Mr. Rojas suggested postponing the issue of the Peer Review for one year. All board members agreed. This topic will be revisited during the September 9, 2019 meeting.

**F. New Business**

**G. Old Business**

**H. Next Meeting Date:**

December 11, 2018, 3:30 P.M.

#### **IV. Adjournment**

There being no further business, the meeting was adjourned at approximately 4:30 PM.