
Audit Committee
Regular Meeting Minutes
Tuesday, July 23, 2024

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

Non-Voting Members Present: Mark Brown, Leslie Villanueva, Keenan Nietmann, Lindsey Gravitt, Buffy Alexzulian, Brian Yen, Meredith Lipson

I. Call to Order

The meeting was called to order at 3:33 PM.

II. Determination of a Quorum

Six members were present at the beginning of the meeting.

III. Approval of Agenda

Commissioner Ben Ku directed the Committee to the agenda.

Tracy Arner made a motion to approve the agenda and Commissioner Kirkland Carden seconded.

(Vote 6-0) Ku–Yes, Carden – Yes, Stephens–Yes, Woods–Yes, Reese–Yes, Arner -Yes

Tiana Garner joined the meeting at 3:36 PM.

IV. Approval of Audit Committee Minutes

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

Commissioner Kirkland Carden made a motion to approve the April 23, 2024, minutes and Maria Woods seconded.

(Vote 7-0) Ku–Yes, Carden – Yes, Stephens–Yes, Woods–Yes, Reese–Yes, Arner -Yes, Garner-Yes

V. Introduction/Opening Remarks

VI. New Business

a. Mauldin & Jenkins

Mauldin & Jenkins partner, Meredith Lipson, presented the Annual Audit for the County.

b. Approval of Internal Audit Reports

Keenan Nietmann from The Office of Internal Audit provided a brief overview of the Rowen Foundation and The Water Tower at Gwinnett Report and opened the floor for questions.

Gwinnett County employees from The Office of Internal Audit, Mark Brown, Leslie Villanueva, and Keenan Nietmann, shared the Internal Audit quarterly presentation and provided an overview of the audit plan status, corrective action taken and open recommendations.

Commissioner Ben Ku directed the Committee to the Rowen Foundation and The Water Tower at Gwinnett Report.

Tracy Arner made a motion to approve the Rowen Foundation and The Water Tower at Gwinnett Report and Commissioner Kirkland Carden seconded.

(Vote 7-0) Ku-Yes, Carden – Yes, Stephens-Yes, Woods-Yes, Reese-Yes, Arner -Yes, Garner-Yes

c. Next Meeting Date and Time

Commissioner Ben Ku confirmed the next meeting date will be October 22, 2024, at 3:30 PM.

Commissioner Kirkland Carden made a motion to approve the next meeting date and Tracy Arner seconded.

(Vote 7-0) Ku-Yes, Carden – Yes, Stephens-Yes, Woods-Yes, Reese-Yes, Arner -Yes, Garner-Yes

d. Other

VII. Comments

No public comments were given.

VIII. Executive Session

Commissioner Ben Ku made a motion to enter Executive Session and Commissioner Kirkland Carden seconded.

Executive Session held to discuss personnel matters.

Glenn Stephens made a motion to adjourn Executive Session and Commissioner Kirkland Carden seconded.

Tiana Garner left the meeting.

IX. Adjournment

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

Maria Woods made a motion to adjourn, and Commissioner Kirkland Carden seconded.

(Vote 6-0) Ku–Yes, Carden – Yes, Stephens–Yes, Woods–Yes, Reese–Yes, Arner -Yes

The meeting was adjourned at 5:32 PM.