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**Audit Committee**  
**Regular Meeting Minutes**  
**Tuesday, October 22, 2024**

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

**Members Not Present:** Teresa Reese

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

**I. Call to Order**

The meeting was called to order at 3:32 PM.

**II. Determination of a Quorum**

Six (6) 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, Arner–Yes, Garner–Yes

**IV. Approval of Audit Committee Minutes**

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

Commissioner Kirkland Carden made a motion to approve the July 23, 2024, minutes and Tracy Arner seconded.

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

**V. Introduction/Opening Remarks**

**VI. New Business**

**a. Internal Audit Quarterly Presentation**

Gwinnett County employees from The Office of Internal Audit, Mark Brown, Leslie Villanueva, and Keenan Nietmann, provided an overview of the Internal Audit Reports.

Commissioner Ben Ku directed the Committee to the Procurement Card, AT&T Billing, and Travel and Training Reports.

Tiana Garner made a motion to approve the Procurement Card, AT&T Billing, and Travel and Training Reports and Tracy Arner seconded.

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

Commissioner Kirkland Carden left the meeting at 4:59 PM.

**b. 2025 Audit Plan and Financial Budget**

Gwinnett County employees from The Office of Internal Audit, Mark Brown, Leslie Villanueva, and Keenan Nietmann, provided an overview of the proposed 2025 Audit Plan and Financial Budget.

Commissioner Ben Ku directed the Committee to the 2025 Audit Plan.

Tracy Arner made a motion to approve the 2025 Audit Plan and Tiana Garner seconded.

**(Vote 5-0)** Ku–Yes, Stephens–Yes, Woods–Yes, Arner–Yes, Garner-Yes

Commissioner Ben Ku directed the Committee to the Financial Budget.

Tiana Garner made a motion to approve the Financial Budget and Tracy Arner seconded.

**(Vote 5-0)** Ku–Yes, Stephens–Yes, Woods–Yes, Arner–Yes, Garner-Yes

**c. Charter Update**

Gwinnett County employees from The Office of Internal Audit, Mark Brown, Leslie Villanueva, and Keenan Nietmann, provided an overview of the updates to the charter.

Commissioner Ben Ku directed the Committee to the Charter Updates.

Tiana Garner made a motion to approve the Charter Updates and Tracy Arner seconded.

**(Vote 5-0)** Ku–Yes, Stephens–Yes, Woods–Yes, Arner–Yes, Garner-Yes

**d. Next Meeting Date and Time**

Commissioner Ben Ku confirmed the next meeting date will be January 28, 2025, at 3:30 PM.

Tiana Garner made a motion to approve the next meeting date and Maria Woods seconded.

**(Vote 5-0)** Ku–Yes, Stephens–Yes, Woods–Yes, Arner–Yes, Garner-Yes

**VII. Comments**

No public comments were given.

**VIII. Adjournment**

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

Tracy Arner made a motion to adjourn, and Tiana Garner seconded.

**(Vote 5-0)** Ku–Yes, Stephens–Yes, Woods–Yes, Arner–Yes, Garner–Yes

The meeting was adjourned at 5:22 PM.