

LUMPKIN COUNTY RESOLUTION NO. 2011-05

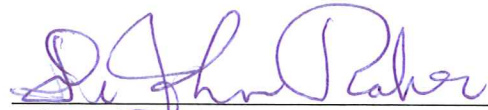
**A RESOLUTION TO ESTABLISH
THE LUMPKIN COUNTY AUDIT COMMITTEE**

Whereas, the governing authority of Lumpkin County has determined that increased coordination and interaction between the Board of Commissioners and the county staff would be appropriate; and,

Whereas, the governing authority of Lumpkin County now desires to provide a committee of selected staff members, selected Commissioners and one citizen to discuss financial and audit issues, to gather and exchange information and for other purposes,

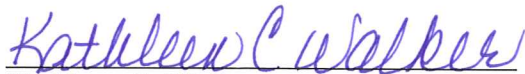
Now therefore, it is hereby resolved that the Lumpkin County Audit Committee is adopted in accordance with the provisions set out on the attached Exhibit "A," which is by reference incorporated herein.

Resolved, adopted and effective this 18th day of January, 2011.



John Raber, Chairman
Lumpkin County Board of Commissioners

Attest:



Kathleen C. Walker
Clerk, Lumpkin County

ESTABLISHMENT OF AUDIT COMMITTEE FOR LUMPKIN COUNTY, GEORGIA

This committee will establish by-laws to explain their role and will consist of nine members. The committee will meet once quarterly and at other times as needed during the course of each annual audit. The committee will review financial statements to ensure that they are meeting the needs of the end users. This committee will become an information gathering committee and will provide feedback to departments and officials, as needed.

In the event that concerns are brought to the committee by the employee representative the committee will discuss those concerns and determine whether to seek outside help or handle matters internally with existing staff (for example, internal audits or random cash counts).

As a link between the external auditor and the Board of Commissioners, the committee will consider any findings or concerns that arise from the audit and recommend remedies to those situations. Such procedures, if needed in the form of a policy, will be presented to the full board for consideration.

The make-up of the committee will be as follows:

- Two members from the Board of Commissioners, appointed annually
- One Constitutional Officer, appointed annually
- One Front-Line Employee, appointed annually
- One Citizen, appointed annually
- The County Manager
- The Finance Director
- The Budget/Grant Analyst
- The Purchasing Agent