

**LUMPKIN COUNTY RESOLUTION NO. 2015 – 27**

**A RESOLUTION TO AMEND AND READOPT  
THE LUMPKIN COUNTY AUDIT COMMITTEE**

**Whereas**, the governing authority of Lumpkin County by Resolution 2011-05 determined that increased internal coordination and interaction between the Board of Commissioners and the county staff would be appropriate; and,

**Whereas**, the governing authority of Lumpkin County approved a committee to discuss financial and audit issues, to gather and exchange information and for other purposes; and,

**Whereas**, this committee was not appointed in calendar year/fiscal years 2012 - 2015; and

**Whereas**, the governing authority desires to amend and re-establish said committee;

**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; and,

**It is further resolved** that the initial persons appointed shall be as set out herein on the attached Exhibit “B.”

**Resolved, adopted and effective** this 21<sup>st</sup> day of April, 2015.

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Chris Dockery, Chairman  
Lumpkin County Board of Commissioners

Attest:

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Kathleen C. Walker  
Clerk, Lumpkin County

**Exhibit “A”**  
**LUMPKIN COUNTY RESOLUTION NO. 2015 – 27**

Re-Establishment of Audit Committee for Lumpkin County, Georgia

This committee will establish by-laws and will consist of eight 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

The County Manager

The Finance Director

The Budget/Grant Analyst

The Purchasing Agent

**Exhibit “B”**  
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The following persons are appointed to the Lumpkin County Audit Committee. Those members appointed for Seats 1 - 4 shall serve for a term ending December 31 of the year for which they are appointed. Members designated by position shall serve so long as they remain in such position.

- Seat 1. Commission Chairman Chris Dockery;
- Seat 2. Commissioner Bob Pullen;
- Seat 3. Constitutional Officer Tax Commissioner Rachel Pruitt;
- Seat 4. An employee of Lumpkin County - to be named;
- Seat 5. County Manager Stan Kelley;
- Seat 6. Finance Director Allison Martin;
- Seat 7. Budget/Grant Analyst Mark French;
- Seat 8. Purchasing Agent Patti Jo Holder.



## Lumpkin County, Georgia

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### Finance Department

**Date:** April 1, 2015

**Agenda Item:** Audit Committee – Appoint Members

**Item Description:** Appoint 2 BOC and 1 Constitutional Officer members to audit committee for Lumpkin County, Georgia.

**Facts & Historical Information:**

Staff attended a training session in 2009 and was introduced to the idea of an audit committee. Many counties and cities use this committee as a vehicle for communication between the staff and the Board or Council members. This committee would become the key point of contact not only for the external auditor but also for employees wishing to voice their concerns confidentially over possible instances of fraud or weaknesses in internal controls. This committee would also allow members to explore other areas of the operation and begin to gain a greater understanding of the operation of the entire government unit. Management, in local government, is ultimately responsible for the completion of the audit and to oversee the financial reporting controls and procedures. The audit committee would enable the education of the members in the entire financial reporting process to include policies and procedures and would allow communication on a regular basis in a setting less formal than a regular meeting. This communication is often hurried during meetings and many times is not given adequate time to fully cover all topics. The committee as re-established in 2013 (2013-51) would establish by-laws to explain their role and would consist of 8 members. The makeup of the committee would be: two members from the Board of Commissioners, the County Manager, the Finance Director, the Budget/Grant Analyst, Purchasing Agent, one Constitutional Officer, and one employee selected randomly each year. It is recommended that the elected positions on this committee rotate annually so that all may be exposed over the course of their service to the citizens. This committee would meet once quarterly and at other times as needed during the course of the annual audit or calendar year. This committee would become the information gathering committee and would provide any feedback to departments and officials as needed. This committee would also become the vehicle for employees to express their concerns

confidentially on fraud or other financial related matters. This committee would also discuss these concerns and determine whether to seek outside help or handle matters internally with existing staff (i.e. internal audits, random cash counts, etc.). As the audit committee, this committee would also be made aware of any issues that arise during the audit and discuss possible courses of action to remedy those situations. This committee would also review the financial statements to make sure they are meeting the needs of the end users. As the link between the external auditor and the Board of Commissioners, this committee would look at any findings or concerns that arise from the audit and look at procedures that could be put into place to remedy those situations. Such procedures, if needed in the form of a policy, would be presented to the full board for consideration. Otherwise, a report would be given to the full board from the committee chairperson to keep them informed on the progress of the committee. The Committee was re-established by resolution in 2013 (2013-51) but no elected positions were appointed. Staff is asking for positions to be appointed so the committee can begin meeting.

- Potential Courses of Action:** A) Appoint members to the audit committee as requested.  
B) Choose to not utilize an audit committee.

**Budget Impact:** There is no budgetary impact as this committee serves solely as a link between staff and the Board of Commissioners and would be the key point of contact for external auditors and internal staff.