



Lumpkin County, Georgia

Finance Department

- Date:** August 25, 2015
- Agenda Item:** Audit Committee – Amend number of seats
- Item Description:** Amend number of seats of committee to provide for a citizen at large seat.
- Facts & Historical Information:** The Audit Committee met and began discussion on by-laws. During the course of discussion, it was mentioned that the committee was an even number and even though there was no voting action by the committee it would be nice to have the committee structured similar to other committees by adding a ninth seat. This seat was discussed as a citizen at large to be filled by someone who had a financial operations background whether it by banking, investment officer or accountant. The committee was in agreement to bring this item back before the Board of Commissioners to amend the enabling resolution which will then allow the committee to finish drafting by-laws that will match the resolution. This seat would be chosen by the Board of Commissioners and would serve a term that was staggering to provide some continuity between members.
- Potential Courses of Action:**
- A) Amend the enabling resolution to provide for a 9th seat and citizen at large position. This action provides for citizen involvement and engagement in the audit and financial processes as defined by the resolution creating the committee.
 - B) Opt to not include the 9th seat. This action lends no civic engagement and leaves the committee at an even number which is different from other committees.
- 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.