



# Lumpkin County, Georgia

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## 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 9<sup>th</sup> 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 9<sup>th</sup> 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.

**LUMPKIN COUNTY RESOLUTION NO. 2015 – 48**

**A RESOLUTION TO AMEND  
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**, the governing authority now desires to amend the membership of said committee;

**Now therefore, it is hereby resolved** that the Lumpkin County Audit Committee is amended and re-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;” and,

**It is further resolved** that any provision or appointment as set out in any prior version of the Lumpkin County Audit Committee as set out above, to the extent that said prior version or any party thereof shall be in conflict with the provisions set out herein, shall be null and void; any portion not in conflict shall remain in force.

**Resolved, adopted and effective** this 15<sup>th</sup> day of September, 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 – 48**

The Audit Committee for Lumpkin County, Georgia, as amended 2013-51, is now further amended to provide for an additional seat which is to be filled by appointment of a local citizen and resident of Lumpkin County.

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

Two members from the Board of Commissioners, appointed annually

One Constitutional Officer, appointed annually

One Front-Line Employee of Lumpkin County, appointed annually

One Citizen of Lumpkin County, appointed annually

The County Manager

The Finance Director

The Budget/Grant Analyst

The Purchasing Agent

**Exhibit “B”**  
**Lumpkin County Resolution No. 2015 – 48**

The following persons have been appointed to the Lumpkin County Audit Committee. Those members appointed for Seats 1 - 5 shall serve for a term ending December 31 of the year for which they are appointed. Members (Seats 6 - 9) designated by position shall serve so long as they remain in such position.

- Seat 1. Commission Chairman Chris Dockery;
- Seat 2. Commissioner - District 3 Commissioner Bob Pullen;
- Seat 3. Constitutional Officer - Tax Commissioner Rachel Pruitt;
- Seat 4. An employee of Lumpkin County - to be named;
- Seat 5. A citizen of Lumpkin County - to be named;
- Seat 6. County Manager Stan Kelley;
- Seat 7. Finance Director Allison Martin;
- Seat 8. Budget/Grant Analyst Mark French;
- Seat 9. Purchasing Agent Patti Jo Holder.