COLUMBIA COUNTY
GEORGIA

Audit Committee Meeting
Minutes for Tuesday, March 11, 2025 at 8:30 AM
Evans Government Center Auditorium, Evans, Georgia

Present at the meeting included:

Connie M. Melear, Chairman
James E. Allen, III, Vice Chairman
Douglas R. Duncan, Member
Alison G. Couch, Member
Michael W. Carraway, Member
County Manager Scott Johnson
Deputy County Manager Glenn Kennedy
Deputy County Manager Matt Schlachter
County Attorney Chris Driver
County Clerk Patrice R. Crawley

Division Directors:
Leanne Reece - Internal Services
John Luton – Community & Leisure Services
Scott Sterling - Planning Services
Michael Blanchard - Technology Services
Chief Jeremy Wallen – Fire Services
Kyle Titus – Engineering Services
Paul Scarbary – Development Services
Stacey Gordon – Water Utility
County Staff
Members of the Media and Public

A. CALL TO ORDER
Chairman Melear called the meeting to order at 8:30 a.m.

B. INVOCATION
Chairman Melear gave the invocation.

C. PLEDGE OF ALLEGIANCE
County Manager Johnson led the Pledge of Allegiance to the flag.

D. ROLL CALL / QUORUM
Chairman Melear declared a quorum with five members present.

E. APPROVAL OF THE MINUTES OF PREVIOUS MEETING

(E1) December 10, 2024
Vice Chair Allen made a motion to approve the minutes from the December 10, 2024 Audit Committee meeting. Chairman Melear seconded the motion. The motion carried unanimously.

F. APPROVAL OF THE AGENDA
Chairman Melear presented the agenda.

G. DEBATE AGENDA

(G1) New Business

(G1a) Management Services

(G1a1) Draft Reports
John Snider from Serotta Maddocks Evans & Company presented the committee with the following draft reports: Coroner's Office, Magistrate Court and Water Utility Services.

Each of the draft reports are attached to the minutes.

(G1a2) Internal Audit Update

Mr. Snider stated that audits have started or are being finalized for Animal Services and 311.

H. COMMISSIONERS' AND PUBLIC COMMENTS AND PARTICIPATION

I. EXECUTIVE SESSION

J. ADJOURNMENT

Chairman Melear adjourned the meeting at 8:40 a.m.

Connie M. Melear, Chairman

Patrice R. Crawley, County Clerk

COLUMBIA COUNTY, GEORGIA
CORONER'S OFFICE
INTERNAL AUDIT

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Michelle Bennett, CPA
Rick L. Evans, CPA
Jay Sanders, CPA
Wanda F. Scott, CPA
Abram J. Serotta, CPA

Joel R. Stewart, CPA
Andrea Usry, CPA
David Ussery, CPA
Paul Wade, CPA

sme cpa

Members of Audit Committee
Board of Commissioners
Columbia County
Evans, Georgia

We have performed consulting services for Columbia County (the "County") relating to the evaluation of certain internal controls and operating procedures of the Coroner's Office's maintenance of job logs, employee payroll, and other general accounting policies and procedures. Columbia County's management is responsible for the department's accounting records, internal controls, and operating procedures. The evaluation procedures were those approved by the County. Our analysis and report do not include evaluating all internal controls over the Coroner's Office.

The sufficiency of these procedures is solely the responsibility of the Audit Committee and management of the County. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

Our procedures, results, and recommendations are outlined throughout this report.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the financial statements, or an element of a financial statement. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Audit Committee and management of the County and should not be used by anyone other than the specified parties.

We would be pleased to review these and any other matters further with you.

Serotta Maddocks Evans & Co.
SEROTTA MADDOCKS EVANS & CO., CPAs

Augusta, Georgia
March 11, 2025

INTERNAL AUDIT OBJECTIVES, SCOPE AND METHODOLOGY

AUDIT OBJECTIVES

Our audit objectives were designed to:

- Obtain an understanding of the County's internal control system of the Coroner's Office related to job logs, employee payroll, and adherence to policies and procedures.
- Design and execute tests of the policies and procedures throughout the various functional areas of the Coroner's Office such as Coroner's job logs, employee payroll, and purchase card transactions for county employees.
- Determine if there are adequate controls to provide reasonable assurance that the County's assets are being properly safeguarded, and errors or irregularities can be prevented or detected in a timely manner.
- Make recommendations to the County based upon our understanding of the internal control system and because of our testing of those internal controls.

SCOPE

Our internal audit scope was limited to the Coroner's Office's internal controls relating to the maintenance of internal records, employee payroll, and other general accounting policies and procedures. The internal audit focused primarily on the period January 1, 2024 through January 31, 2025, but certain analyses were performed outside of this period. The specific scopes and timeframes of testing are stated within the procedures and results section of this report, as identified in the table of contents.

Our testing focused on the following areas:

- Job Logs and documentation
- Employee Payroll
- Expenditures
  - Purchase Card Transactions
  - Purchase Requisitions
- Certification Requirements

METHODOLOGY

Our audit methodology included the identification, evaluation, and testing of internal controls as they relate to the areas identified in the scope above. General audit procedures included:

- Inquiry of Coroner's Office personnel.
- Observing operations and conducting walk-through interviews; and,
- Testing documentation such as internal records, employee pay submissions, and other applicable data and documentation.

SUMMARY OF INTERNAL AUDIT RESULTS

JOB LOGS

- We noted no exceptions in testing. Controls appear to be functioning properly.

EMPLOYEE PAYROLL

- We noted no exceptions in testing. Controls appear to be functioning properly.

PURCHASE CARD TRANSACTIONS

- We noted no exceptions in testing. Controls appear to be functioning properly.

PURCHASE REQUISITIONS

- We noted no exceptions in testing. Controls appear to be functioning properly.

CERTIFICATION REQUIREMENTS

- We noted no exceptions in testing. Controls appear to be functioning properly.

BACKGROUND AND PROCEDURES, TESTING, AND RESULTS

JOB LOGS

Background and Procedures

A job log is maintained by the County Coroner. Each time the Coroner's Office receives a case, it is assigned to the County Coroner or one of the on-call employees. After an assignment is made, the employee assigned to the case processes the deceased. Processing of the deceased includes determination of the following: the manner of death, the date and time of death, age, sex, and race of the deceased. The Coroner's Office also transports the deceased to Decatur, Georgia for an autopsy if requested or required.

Testing

We obtained the Coroner's job log internal tracking spreadsheets for the Coroner and Deputy Coroners for the period August 2024 through September 2024 and January 1 2025 through February 7, 2025 and tested them for the items listed below:

1) Assigned Coroner per job log matches Coroner who submitted job submission report to the Finance Department.
2) Decedents per job log match decedent per job submission report.
3) Date of death recorded by assigned Coroner on job submission report matches date per the job log.
4) If any of the above information was not included on the job log, documentation was available to support the reports submitted to Finance for payment.

Results

We identified no exceptions during testing.

EMPLOYEE PAYROLL

Background and Procedures

The County Coroner is paid a salary and $200 for transportation of deceased to out-of-town locations, $65 for in-town (which include the CSRA). All employees are paid $200 for each case worked and receive a vehicle allowance and a cell phone allowance.

Each time an employee is assigned to a case they must fill out a job submission report and submit it to the County Coroner. The County Coroner then reviews the job submission report and signs off, if accurate. The County Coroner also fills out a job submission report each month. The County Coroner then submits the job submission reports to the Finance Department which prepares the payroll for the jobs submitted and the County Coroner's salary.

Testing

We obtained job submission reports for August and September 2024 and the corresponding payroll register and direct deposit register, and tested them for the following items:

1) Agreed jobs on the job submission report to the payroll register developed in MUNIS.
2) Reviewed the job submission report for employee signature.
3) Reviewed the job submission report for the County Coroner's signature.
4) Agreed the amount on the payroll register to the direct deposit report.

EMPLOYEE PAYROLL (continued)

Results
Controls over employee pay appear to be functioning properly. We noted no exceptions to the items selected for testing.

PURCHASE CARD TRANSACTIONS

Background and Procedures
The County has a purchase card program which is used to eliminate the need for small dollar purchase requisitions. The purchase card program utilizes the same dollar thresholds as the purchase requisition/order system along with the same approval process.

Purchase card transaction records are maintained electronically by Elan, a third-party payment processor. Every day, the Procurement Department downloads a transaction record from Elan's website and imports the records into Munis. The expenses are initially recorded in Munis as uncategorized and maintained in a temporary holding account on the general ledger. When the transactions are imported into Munis, a designated individual within each department receives a notification that new transactions were entered that require coding and approval. At this point, the designated coders upload the receipts for each transaction and enter a line code corresponding with the nature of the expenditure. Once the receipts have been uploaded and all expenditures have been coded, the statement is released for approval by the cardholder's supervisor within Munis. On a biweekly basis, the Finance Department reconciles the charges back to a billing cycle statement provided by Elan and notifies the departments if there are any uncoded or unapproved transactions. Once all coded and approved charges have been reconciled to the statement, the purchase card transactions are approved for posting by the Finance Department Manager and are posted to the general ledger as expenditures.

Testing
The County Coroner's Executive Assistant is the only employee with a purchase card.

We tested the statements dated February 28, 2024, July 31, 2024, December 18, 2024, January 15, 2025, and January 29, 2025. We verified that all transactions on these statements had supporting receipts scanned into Munis, were for County use, had been properly approved by the cardholder's supervisor, and had been properly coded to the correct expense object. There were no expenses greater than $5,000 noted.

Results
Controls for purchase card transactions appear to be functioning properly. We noted no exceptions to the items selected for testing.

BACKGROUND AND PROCEDURES, TESTING, AND RESULTS

PURCHASE REQUISTIONS

Background and Procedures
Purchases up to $5,000 are allowed by employees authorized to purchase goods and services on behalf of the County. Invoices for these purchases require the approval signature of the employee's supervisor. Purchases between $5,000 and $25,000 require a quote sheet with three to five price quotations attached. Purchases over $25,000 require a request for proposal (RFP)/bid and are processed through the Procurement Department.

Tiers are established within Munis for the approval of purchase requisitions. The signature process is performed electronically in Munis. Each person must approve the purchase requisition before it is converted to a purchase order by the Procurement Department.

The County Coroner signs invoices indicating his approval and enters the requisition into Munis. The Budget Manager reviews the invoices and signs and dates the invoice indicating approval for payment. Once approvals and purchase order received, the invoice and PO are sent to Finance for payment.

Testing
We obtained a listing of all expenditures for the period January 1, 2024 to January 31, 2025. We selected 10 expenditures from the period to test. For each expenditure, we examined the related requisition for proper approval in Munis. For expenditures over $5,000, we observed price quotes, bids, or documentation that this was a sole-source provider or an emergency. We also examined the purchase orders for proper approval. We then verified that the payment amount matched the payment due on the invoice received.

Results
Controls over purchase orders appear to be functioning properly. We noted one item in our sample that was coded to the Coroner's Office that should have been coded to the Sheriff's Office.

CERTIFICATION REQUIREMENTS

Background and Procedures
Pursuant to Georgia Code Section 45-16-66, each calendar year, every Coroner and employee who performs similar duties is required to complete twenty-four hours of training approved by the Georgia Coroner's Training Council. Each year, the training curricula is determined by the Georgia Coroner's Association Training Council in conjunction with the Georgia Policy Academy to ensure the training addresses current concerns.

Testing
We discussed the certification requirements with the County Coroner who has a firm understanding of the requirements. During our testing of general ledger expenses, we noted recorded expenses related to training for the Coroner and employees. We received copies of all certificates and noted that no employee identified in the job logs testing that were uncertified.

Results
We noted no exceptions in the testing of certification requirements. Controls appear to be functioning properly.

COLUMBIA COUNTY, GEORGIA
MAGISTRATE COURT
INTERNAL AUDIT

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Members of Audit Committee
Board of Commissioners
Columbia County
Evans, Georgia

We have performed consulting services for Columbia County (the "County") relating to the evaluation of certain internal controls and operating procedures of the Magistrate Court's collection of fees and judgments and submission of the fees and judgments to the appropriate recipient along with other general operating policies and procedures. The County's management is responsible for the department's accounting records, internal controls and operating procedures. The evaluation procedures were those approved by the County. Our analysis and report do not include evaluating all internal controls over the Magistrate Court.

The sufficiency of these procedures is solely the responsibility of the Audit Committee and management of the County. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

Our procedures, results, and recommendations are outlined throughout this report.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the financial statements, or an element of a financial statement. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Audit Committee and management of the County and should not be used by anyone other than the specified parties.

We would be pleased to review these and any other matters further with you.

Serotta Maddocks Evans & Co.
SEROTTA MADDOCKS EVANS & CO., CPAs

Augusta, Georgia
March 11, 2025

INTERNAL AUDIT OBJECTIVES, SCOPE AND METHODOLOGY

INTERNAL AUDIT OBJECTIVES

Our internal audit objectives were designed to:

- Obtain an understanding of the County's internal control system for operations of the Magistrate Court including:
    - Collection of fees and judgments;
    - Disbursement of fees and judgments; and,
    - Other daily operations.
- Design and execute tests of the policies and procedures of the Magistrate Court for purchase requisitions, purchase card transactions, and timesheets for County employees.
- Determine if there are adequate controls to provide reasonable assurance that the County's assets are being properly safeguarded, and errors or irregularities can be prevented or can be detected in a timely manner.
- Make recommendations to the County based upon our understanding of the internal control system and as a result of our testing of those internal controls.

SCOPE

Our internal audit scope was limited to the Magistrate Court and internal controls relating to the collection, disbursement, recording of court logs, and safeguarding of funds and adherence to policies and procedures. The internal audit focused primarily on the time period of December 1, 2023 through September 30, 2024 but certain analyses were performed outside of that time period. The specific scopes and time frames of testing are stated within the procedures and results section of this report, as identified in the table of contents.

The Magistrate Court handles civil cases under $15,000 and criminal cases for Columbia County. Our testing focused on the following areas:

- Collection of fees and judgments;
- Disbursement of fees and judgments to appropriate recipients;
- Expenditures including purchase requisitions/orders and purchase card transactions; and,
- Other operational items such as bank reconciliations and timesheets for County employees.

METHODOLOGY

Our internal audit methodology included the identification, evaluation and testing of internal controls as they relate to the areas identified in the scope above. General audit procedures included:

- Interviewing Magistrate Court personnel.
- Observing operations and conducting walk-through interviews.
- Testing documentation such as receipts, deposits, general ledger entries and data, Odyssey reports, Magistrate Court's QuickBooks file, and any other applicable data.

SUMMARY OF INTERNAL AUDIT RESULTS

Bank Reconciliations

- We noted the reconciled balance per the reconciliation ("register balance" in QuickBooks) did not agree to the trial balance for the Civil Account. The differences varied from $1,513 to $1,768.
- We noted several aged outstanding checks in the bank reconciliations. Some of these outstanding checks date back to 2013.We noted that the Criminal Account reconciliation had nine checks over six months old totaling $1,333, the Civil Account reconciliation had fifty-three checks over six months old totaling $7,508, and the Escrow Account reconciliation had six checks over six months old totaling $2,300.

General Ledger and Case Systems

- We noted a variance of approximately $3,900 between the Escrow report and the Escrow account balance reported in QuickBooks for December 2023, a variance of approximately $3,100 between the Escrow report and the Escrow account balance reported in QuickBooks for February 2024 and a variance of approximately $4,600 between the Escrow report and the Escrow account balance reported in QuickBooks for May 2024.
- We noted a balance of negative $562.55 in accounts payable, per the Magistrate Court's QuickBooks file.

Cash Receipts

- We noted no exceptions to the items selected for testing. Controls appear to be functioning properly.

Cash Disbursements

- We noted no exceptions to the items selected for testing. Controls appear to be functioning properly.

Purchase Requisitions

- We noted no exceptions to the items selected for testing. Controls appear to be functioning properly.

Purchase Card Transactions

- We noted no exceptions to the items selected for testing. Controls appear to be functioning properly.

Timesheets

- We noted no exceptions to the items selected for testing. Controls appear to be functioning properly.

BACKGROUND AND PROCEDURES, TESTING, RESULTS, RECOMMENDATIONS AND MANAGEMENT RESPONSES

Bank Reconciliations

Background and Procedures
There are three active bank accounts – one civil account, one criminal account and one escrow account. All bank accounts are reconciled by the Chief Clerk of Court using QuickBooks and reviewed by the Magistrate Judge quarterly.

Testing
We obtained bank reconciliations for all accounts for the months of December 2023, February 2024 and May 2024. We tested the bank reconciliations for the following items:

- Bank balance on the reconciliation agrees to the ending balance per the bank statement for each account;
- Reconciled bank balance on the reconciliation agrees to the trial balance amount for each period;
- Bank reconciliation is mathematically accurate (i.e. the reconciliation foots and cross foots);
- Outstanding deposits over a month old and outstanding checks over six months old; and,
- There is visible evidence of management's review of the reconciliation.

Results
We noted the reconciled balance per the reconciliation ("register balance" in QuickBooks) did not agree to the trial balance for the Civil Account. The differences varied from $1,513 to $1,768.

We noted several aged outstanding checks in the bank reconciliations. Some of these outstanding checks date back to 2013.We noted that the Criminal Account reconciliation had nine checks over six months old totaling $1,333, the Civil Account reconciliation had fifty-three checks over six months old totaling $7,508, and the Escrow Account reconciliation had six checks over six months old totaling $2,300.

Recommendations
Timely preparation of complete and accurate bank reconciliations is a key to maintaining adequate control over both cash receipts and disbursements. The causes of unreconciled differences should be determined and corrected.

We recommend that checks and other uncleared reconciling items that are over one year old be investigated and removed from the bank reconciliation and that the original transaction be reversed. Research should be done periodically to eliminate large numbers of old items being carried from month to month.

Management Response

The Magistrate Court will follow the "Disposition of Unclaimed Property Act" (AC). O.C.G.A. Section 44-12-190. The Chief Clerk of Court will investigate the outstanding/unclaimed checks listed on the bank reconciliation and begin the process of removing them and turning the funds over per the "Disposition of Unclaimed Property Act".

General Ledger and Case Systems

Background and Procedures

QuickBooks – General Ledger System

The Magistrate Court uses the QuickBooks system to enter all deposits and disbursements, and to accumulate other financial data. The Chief Clerk of Court enters all information into QuickBooks. The Chief Clerk of Court and Chief Magistrate Judge have access to QuickBooks. They share a user name and password.

The QuickBooks system is used to process checks and reconcile the bank accounts on a monthly basis. In order to reconcile the escrow account, the clerk runs an open registry report within Odyssey. This assists the clerk in knowing what funds should be maintained within the escrow account and what funds should be disbursed.

After the close of the books each month, the Chief Clerk of Court enters all the deposits into QuickBooks. The Chief Clerk of Court balances and reconciles the bank statements. The Chief Clerk of Court runs a group disbursement report from QuickBooks and compares the QuickBooks report total to the total disbursements noted in Odyssey.

Odyssey – Case System

The Chief Clerk of Court, the Office Manager, the Chief Magistrate Judge, and Columbia County's IT Department are the only individuals with access to the entire Odyssey program (i.e. financial reports, case logs, etc.). The Chief Clerk of Court, the Office Manager, the Chief Magistrate Judge, and Columbia County's IT Department are the only individuals who have void or delete options. The other four clerks can only add information to the system.

Each user has his/her own login and password to access the Odyssey program.

There is an online version and a read-only version in the law library that shows generic and public information regarding civil cases.

The Odyssey system is used by the Magistrate Court to process collections and maintain case information.

Testing

We obtained a backup of the QuickBooks file and observed it for any items of significance.

We investigated for evidence of any inactive or unrecorded bank accounts. We inquired of the Chief Clerk of Court, if there were any inactive or unrecorded accounts. We viewed the QuickBooks backup file. We viewed to see if there were any transfers of funds to bank accounts we were not aware of.

We obtained the December, 2023, February 2024, and May 2024 reports that show the recipients of the Escrow funds and compared them to the ending Escrow account balance in QuickBooks for each month.

Results
We noted a variance of approximately $3,900 between the Escrow report and the Escrow account balance reported in QuickBooks for December 2023, a variance of approximately $3,100 between the Escrow report and the Escrow account balance reported in QuickBooks for February 2024 and a variance of approximately $4,600 between the Escrow report and the Escrow account balance reported in QuickBooks for May 2024.

We noted a balance of negative $562.55 in accounts payable, per the Magistrate Court's QuickBooks file. Upon investigation, it was determined that this balance was erroneous and related to transactions in 2016.

Recommendation
We recommend the Escrow account balance per QuickBooks be reconciled to the Escrow reports on a monthly basis to ensure financial reports portray accurate and reliable information.

We recommend that payments be made and posted in the QuickBooks file to clear the balance in accounts payable. We further recommend the Chief Clerk of Court review the accounts payable account at month-end. Because the Magistrate Court operates on a cash basis, if there is balance in the general ledger, an adjustment may need to be posted to reduce the accounts payable balance to zero.

Management Response

Beginning February 2025, "open default" costs will be remitted to the county monthly and no longer held in the Escrow account. The Chief Clerk of Court will remit the open default fees collected monthly to the Columbia Count finance office and the totals will be included on the revenue transmittal and tie to the amounts collected in the Escrow reports.

The Chief Clerk of Court posted a journal entry to the accounts payable balance on February 14, 2025 bringing the balance to zero. At the end of each month, the Chief Clerk of Court will review the accounts payable balance to confirm its accuracy. If necessary, a journal entry will be posted to reduce the accounts payable balance to zero.

Cash Receipts

Background and Procedures
The Magistrate Court has two case types: Civil and Criminal. The following types of payments are received for each:

The Civil Division collects the following fees:

- filing fees (civil claims)
- garnishment payments taken from paychecks or bank accounts (individual must work or bank in Columbia County)
- FIFA's
- judgment payments made by defendants
- copy fees (certified and regular)
- service and re-service fees
- levies

- interrogatories
- subpoena fees
- transfers
- appeals
- Writ of possession

The Criminal Division collects the following fees:

- probation checks
- filing fees for bad check citations
- bad check dismissals
- pre-warrant applications and dismissals
- restitution due a victim
- felony and misdemeanor warrants
- parking tickets (excluding moving violations)
- failure to appear penalty fees
- certified copy fees

The escrow account is used as a holding account for fees. These fees can be collected for civil or criminal cases.

All Magistrate Court staff can receive money into the Odyssey system. All staff members must reconcile their cash drawers at the end of each day. Funds are receipted through the computer system (Odyssey). The Odyssey system is not integrated with the County's MUNIS system. The Odyssey system generates one receipt for the payee and one receipt is retained within the computer system. The payee's receipt is mailed or faxed, if requested. The clerk writes the case number on the supporting documentation and files it by case number. Separate files exist for each case.

To assist each staff in reconciling their daily cash drawers, a transaction report is printed from each terminal. This should match the funds on hand (cash, checks, money orders, cashiers' checks, etc.). After reconciling, the funds are placed back in each staff member's cash box until the deposit is made each morning. The funds are taken to the bank each morning by a Marshal after the Chief Clerk or Office Manager prepares the deposit. At that time, the Chief Clerk or Office Manager reviews the transaction reports from each till to ensure all funds are accounted for.

Lastly, funds are also received after hours by an on-call Magistrate. During the day, the clerks and/or on-duty Magistrate collect fees associated with warrants. Funds collected by any of the Judges during the day or night are placed in a separate till. All Judges have tills. Funds collected during the night are not receipted into the computer until the morning. However, the Judge issues the payee a hand-written receipt at the time of collection. Transactions occurring after hours are rare.

Testing
We tested the May 2024 deposits for the Civil, Criminal and Escrow accounts.

Results
We were able to reconcile total deposits from the bank statement to the general ledger. We were also able to reconcile total deposits from the general ledger to the receipts per Odyssey.

Cash Disbursements

Background and Procedures
At month-end, the Chief Clerk of Court totals the amount of interest income earned for the month; and the interest income is submitted to the State. The Chief Clerk of Court processes an Odyssey report for all collections from the first day of the month to the last day of the month. This Odyssey report provides information to the Chief Clerk of Court including the breakdown of what funds are to be distributed to which entity (i.e. County, State, Victim's Fund, the Jail Fund, etc.). Any discrepancies between the Odyssey reports and the general ledger are investigated by the Chief Clerk of Court. Once all is in balance, checks are disbursed according to the Odyssey report.

The Chief Clerk of Court prepares the disbursement checks from the reports printed from the Odyssey system or from reports generated by hand. The checks are signed and mailed by the Chief Clerk of Court. The Chief Clerk of Court and the Chief Magistrate are authorized signers on the bank accounts. The County's check (County Funds) is delivered to the Finance Department for deposit into the County's system.

Blank checks are maintained in the Chief Clerk of Court's office cabinet. Both the cabinet and office are locked when the Chief Clerk of Court is away from the office.

All checks are prepared using QuickBooks.

Testing
We observed the reports prepared by the Chief Clerk of Court for remittance along with the Odyssey-generated reports used to assist the Chief Clerk of Court in processing disbursements.

We tested to determine that all fees collected for the month of May 2024 were remitted to the appropriate recipient in a timely manner the subsequent month.

We tested to determine that the fees collected agreed to the Odyssey reports and the fee schedules approved by either the Board of Commissioners or state law.

For the Civil Division:
Assessment
We tested fees assessed by the Magistrate Court to fifteen cases for the month of May 2024 to ensure that the proper amount was charged. We traced the total amount of fees from the Disbursement Summary to the Case Summary of each case in order to determine that the correct amount was assessed by the court.

Allocation
Fees charged by the Magistrate Court are promptly remitted to other entities based on an allocation formula. We tested the allocation of remittances paid to those entities. We recalculated the remittance amount for May 2024 by multiplying the standard allocation by the number of civil cases during the month. The total number of civil cases was obtained from the Remittance Form.

For the Criminal Division:

Assessment

We obtained the fee schedule for criminal cases denoting the allocation of fees to the appropriate agency. We obtained the May 2024 Disbursement Summary report printed from Odyssey. From the Odyssey report, we selected ten cases to test. We obtained a detail history of the cases selected and recalculated the fee allocations.

Allocation

We obtained the fee schedule for criminal cases denoting the allocation of fees to the appropriate agency. We obtained the May 2024 Disbursement Summary report printed from Odyssey. We observed the Georgia State codes and related allocation percentages at the State website, www.courttrax.org. We recalculated the fee categories in total for the month of May 2024 in order to test the allocation to the appropriate fund or agency.

We tested to ensure all checks were processed through the QuickBooks general ledger system.

Results

We noted that all fees collected for the month of May 2024 were remitted to the appropriate recipient in a timely manner the subsequent month.

We noted that the fees collected for the month of May 2024 for the civil division were properly assessed and allocated according to the fee schedules approved by either the Board of Commissioners or state law.

We noted that the fees collected for the month of May 2024 for the criminal division were properly assessed and allocated according to the fee schedules approved by either the Board of Commissioners or state law.

We noted all checks were processed through the QuickBooks general ledger system.

Purchase Requisitions

Background and Procedures

If supplies are needed, a staff member completes and submits a request to the Chief Clerk of Court for approval. The Chief Clerk of Court reviews the request and purchases the items.

Purchases up to $5,000 are allowed by employees authorized to purchase goods and services on behalf of the County. Invoices for these purchases require the approval signature of the employee's supervisor. Purchases between $5,000 and $25,000 require a quote sheet with three to five price quotations attached. Purchases over $25,000 require a request for proposal (RFP)/bid and are processed through the Procurement Department.

There are tiers are established within Munis for the approval of purchase requisitions. The signature process is performed electronically in Munis. Each person must approve the purchase requisition before it is converted to a purchase order by the Procurement Department.

Purchase Requisitions *(continued)*

Testing
There were no purchase orders for the period under review.

Results
We noted no exceptions to the items selected for testing. Controls appear to be functioning properly.

Purchase Card Transactions

Background and Procedures
The County has a purchase card program that is used to eliminate the need for small dollar purchase requisitions. The purchase card program utilizes the same dollar thresholds as the purchase requisition system, along with the same approval process.

Purchase card transaction records are maintained electronically by Elan, a third-party payment processor. On a daily basis, the Procurement Department downloads a transaction record from Elan's website and imports the records into Munis. The expenses are initially recorded in Munis as uncategorized and maintained in a temporary holding account on the general ledger. When the transactions are imported into Munis, the Senior Accountant receives a notification that new transactions were entered that require coding and approval. The Department Manager reviews and approves the physical copies of each receipt. When all charges have been approved and reconciled to the statement, the Senior Accountant uploads the receipts to Munis and codes the expenditures. On a biweekly basis, the Finance Department reconciles the charges back to a billing cycle statement provided by Elan and notifies the departments if there are any uncoded or unapproved transactions. Once all coded and approved charges have been reconciled to the statement, the purchase card transactions are posted to the general ledger as expenditures by the Finance Department Manager.

Testing
We obtained a listing of all Magistrate Court staff who were issued a purchase card by the Procurement Department. The Chief Clerk of Court is the only staff who maintains a purchase card for daily use.

We obtained the purchase card print management statements for the months of May 2023, September 2023, December 2023, April 2024, May 2024, July 2024 and September 2024 from the Procurement Department. We observed the original receipts attached to the Statement Manager Report and verified proper approval. We determined the charges were for County use. We further observed the line code for each of the expenditures was included on the Statement Manager Report. We observed that the Statement Manager Report was provided to the Procurement Department.

Results
We noted no exceptions in testing purchase card transactions. Controls appear to be functioning properly.

Timesheets

Background and Procedures
The Magistrate Court uses the standard County time keeping procedures. Non-exempt employees complete electronic timesheets for each payroll cycle. Exempt employees are not required to maintain a daily time sheet and are only required to complete leave request forms for personal time off requests. Once all time is entered in the Munis system, the Munis report is forwarded to the finance department.

Testing
We obtained timesheets for the payroll periods ending May 6, 2023 and November 18, 2023 from the Finance Department along with a copy of the payroll register. The payroll register is created from the time sheets. We verified that the correct number of hours was used to compute payroll during the pay period. We compared the payroll register to the direct deposit report or cancelled the check to verify that the employee pay matched the amount that was calculated from the hours on the timesheet.

Results
Controls for timesheets appear to be functioning properly. We noted no exceptions to the items selected for testing.

COLUMBIA COUNTY, GEORGIA
WATER UTILITY DIVISION
INTERNAL AUDIT

TABLE OF CONTENTS

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Rick L. Evans, CPA
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sme cpa

Members of Audit Committee
Board of Commissioners
Columbia County
Evans, Georgia

We have performed consulting services for Columbia County (the "County") relating to the evaluation of certain internal controls and operating procedures of the Water Utility Division's (the "Division") collection of funds, expenditure of funds, and other general operating policies and procedures. Columbia County's management is responsible for the Division's internal controls and operating procedures. The evaluation procedures were those approved by the County. Our analysis and report do not include evaluating all internal controls over the Water Utility Division.

The sufficiency of these procedures is solely the responsibility of the Audit Committee and management of the County. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

Our procedures, results and recommendations are outlined throughout this report.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the financial statements, or an element of a financial statement. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Audit Committee and management of the County and should not be used by anyone other than the specified parties.

We would be pleased to review these and any other matters further with you.

Serotta Maddocks Evans & Co.

SEROTTA MADDOCKS EVANS & CO., CPAs
March 11, 2025
Augusta, Georgia

AUDIT OBJECTIVES

Our audit objectives were designed to:

- Obtain an understanding of the County's internal control system for the Water Utility Division relating to the collection of funds for water and sewer services, and the Water Utility Division's adherence to internal policies and procedures.
- Design and execute tests of the policies and procedures for monitoring collection of funds, customer billing, employee licensing, inspection of new and existing infrastructure, tracking inventory, state reporting, and employee timesheets.
- Determine if there are adequate controls to provide a reasonable assurance that the County's assets are being properly safeguarded and errors or irregularities can be prevented or can be detected in a timely manner.
- Make recommendations to the County based upon our understanding of the internal control system and as a result of our testing of those internal controls.

SCOPE

Our audit scope was limited to the Water Utility Division and the evaluation of certain internal controls and operating procedures of the Water Utility Division's collection of funds and other general operating policies and procedures. The internal audit focused primarily on the period January 1, 2024 through October 31, 2024; but certain analyses were performed outside of this time period. Specific scopes and time frames of testing are stated within the procedures and results section of this report, as identified in the table of contents.

For each department, we tested:

- Timesheets
- Purchase Requisitions
- Purchase Card Transactions

For each functional area identified by the County, we performed:

- General Inquiries

Based on the understanding gained in the departmental and functional procedures, we performed testing across departments and divisions in the following areas:

- Cash Collections
- Water and Sewer Revenues
- Late and Reinstated Account Fee Revenues
- New Residential Customer Revenues
- Fire Hydrant Rental Revenues
- Tap Fee Revenues
- Licenses
- Environmental Reporting
- Environmental Compliance Testing and Monitoring
- Water Loss and Water Efficiency Audits
- Acceptance of Improvements
- Inventory and Asset Management

METHODOLOGY

Our audit methodology included the identification, evaluation and testing of internal controls as they relate to the areas identified in the scope above. General internal audit procedures included:

- Interviewing Water Utility Division personnel
- Observing operations and conducting walk-through interviews
- Testing documentation for entering purchase requisitions, purchase card transactions, fees, handwritten receipts, licenses, employee timesheets, general ledger entries and data, Munis reports, and other applicable data and documentation.

SUMMARY OF INTERNAL AUDIT RESULTS

- **Timesheets**
    - We noted no exceptions to the items selected for testing.
- **Purchase Requisitions**
    - We noted no exceptions to the items selected for testing.
- **Purchase Card Transactions**
    - We identified one instance where the same employee who made the purchase also approved the payment within Munis.
- **General Inquiries**
    - We noted no areas of improvement in our inquiries and observations.
- **Cash Collections**
    - We noted no exceptions to the items selected for testing.
- **Water and Sewer Revenues**
    - We noted no exceptions to the items selected for testing.
- **Late and Reinstated Account Fee Revenues**
    - We noted no exceptions to the items selected for testing.
- **New Residential Customer Revenues**
    - We noted no exceptions to the items selected for testing.
- **Fire Hydrant Rental Revenues**
    - We noted no exceptions to the items selected for testing.
- **Tap Fee Revenues**
    - We noted no exceptions to the items selected for testing.
- **Licenses**
    - We noted no exceptions to the items selected for testing.
- **Environmental Reporting**
    - We noted no exceptions to the items selected for testing.
- **Environmental Compliance Testing and Monitoring**
    - We noted no exceptions to the items selected for testing.
- **Water Efficiency and Water Loss Audits**
    - We noted no exceptions to the items selected for testing.
- **Acceptance of Improvements**
    - We noted no exceptions to the items selected for testing.
- **Inventory**
    - We noted exceptions to the items selected for testing.

TIMESHEETS

Background and Procedures

The Division uses the standard County time keeping procedures. Non-exempt employees complete electronic timesheets for each payroll cycle. Exempt employees are not required to maintain a daily time sheet and are only required to complete leave request forms for personal time off requests. Once all time is entered in the Munis system, the Munis report is forwarded to the finance department.

Testing

We obtained payroll documentation for the payroll periods ending January 27, 2024 and September 21, 2024 from the Finance Department and selected 12 employees from each period to test, making sure at least one employee was selected from each department. For all employees, we verified that the hours on the payroll register agreed to the direct deposit report, and the total on the direct deposit report cleared the bank statement. For non-exempt employees, we verified that the timesheet was signed by the employee and approved by the manager. If an employee had overtime or PTO, we verified this was approved by a manager.

Results

Controls for payroll appear to be functioning properly. We noted no exceptions to the items selected for testing.

PURCHASE REQUISITIONS

Background and Procedures

Purchases up to $5,000 are allowed by employees authorized to purchase goods and services on behalf of the County. Invoices for these purchases require the approval signature of the employee's supervisor. Purchases between $5,000 and $25,000 require a quote sheet with three to five price quotations attached. Purchases over $25,000 require a request for proposal (RFP)/bid and are processed through the Procurement Department. Purchases with an estimated total cost equal to and greater than $50,000 require formal solicitation.

Tiers are established within Munis for the approval of purchase requisitions. The signature process is performed electronically in Munis. Each person must approve the purchase requisition before it is converted to a purchase order by the Procurement Department.

Testing

We obtained a listing of all expenditures for the time period January 1, 2024 to October 31, 2024. We selected 20 expenditures from the period to test, making sure at least one expenditure was tested from each department. For each expenditure, we examined the related requisition for proper approval in Munis. For expenditures over $5,000, we observed price quotes, bids, or documentation that this was a sole-source provider or an emergency. We also examined the purchase orders for proper approval. We then verified that the payment amount matched the payment due on the invoice received.

PURCHASE REQUISITIONS (continued)

Results
Controls over purchase orders appear to be functioning properly. We noted no exceptions to the items selected for testing.

PURCHASE CARD TRANSACTIONS

Background and Procedures
The County has a purchase card program which is used to eliminate the need for small dollar purchase requisitions. The purchase card program utilizes the same dollar thresholds as the purchase requisition/order system along with the same approval process.

Purchase card transaction records are maintained electronically by Elan, a third-party payment processor. On a daily basis, the Procurement Department downloads a transaction record from Elan's website and imports the records into Munis. The expenses are initially recorded in Munis as uncategorized and maintained in a temporary holding account on the general ledger. When the transactions are imported into Munis, a designated individual within each department receives a notification that new transactions were entered that require coding and approval. At this point, the designated coders upload the receipts for each transaction and enter a line code corresponding with the nature of the expenditure. Once the receipts have been uploaded and all expenditures have been coded, the statement is released for approval by the cardholder's supervisor within Munis. On a biweekly basis, the Finance Department reconciles the charges back to a billing cycle statement provided by Elan and notifies the departments if there are any uncoded or unapproved transactions. Once all coded and approved charges have been reconciled to the statement, the purchase card transactions are approved for posting by the Finance Department Manager and are posted to the general ledger as expenditures.

Testing
We obtained a listing of all Water Utility Division employees who were issued a purchase card by the Procurement Department.

We tested 18 cardholder statements from January 2024 and 18 cardholder statements from July 2024, verifying that we selected a statement for at least one employee in each department. We verified that all transactions on these statements had supporting receipts scanned into Munis, were for County use, had been properly approved by the cardholder's supervisor, and had been properly coded to the correct expense object. For expenses over $5,000, we verified that the County's Purchasing Policy was followed.

Results
We identified one instance where the same employee who made the purchase also approved the payment within Munis.

Recommendation
We recommend that the approval process within Munis be performed by a different employee than the one who initiated the purchase.

PURCHASE CARD TRANSACTIONS (continued)

Management's Response
The purchase card transactions were reviewed and confirmed to be legitimate work-related expenses for the County. The issue of the employee approving their own transactions has been addressed. This oversight occurred during the employee's promotion to the position, but we have since corrected it. We are now adhering to County policy, and their manager is responsible for approving all of their purchases moving forward.

GENERAL INQUIRIES

Background and Procedures
Per the County's organizational chart, the Water Utility Division is divided into four functional areas: Treatment Operations, Compliance, Engineering & Construction, and System Operations. Additionally, the Damage Prevention Department is budgeted separately from the Water Utility Division; but the department manager reports to the Water Utility Director and a majority of their interdepartmental billings are from the Water Utility Division.

We gained an understanding of the purpose and internal control of each functional area, and conducted interviews with the leader of each functional area and at least one employee in each functional area, for a total of 12 interviews overall.

Results
No improvements in internal control were noted that are not already being implemented internally within the Division.

CASH COLLECTIONS

Background and Procedures
Administration is responsible for collection of all cash, check, and credit card payments for each department in the Water Utility Division. Payments received include water bills, stormwater fees, tap fees and hydrant rental fees. The Water Utility Division deposits its own cash receipts into the bank. Customer Service Representatives ("CSRs") are bonded according to County policy and/or law. The lobby is open from 8:00 am to 5:00 pm, Monday through Friday. The business office maintains two Customer Service Representatives to handle walk-in customers and the drive through, with two additional Customer Service Representatives to answer the phones at all times. During lunch, there may be only two Customer Service Representatives on duty. Cash and credit cards are both accepted in person. Water bills can be paid online at the Columbia County website. Customers are charged a $2.50 convenience fee to make payments online. Payments can be paid by bank draft. Customers utilizing this payment method must complete a bank draft application.

CASH COLLECTIONS (continued)

Each morning, the night box is emptied, either by the Office Manager or Office Supervisor, the stubs are separated from the checks/cash, and envelopes holding cash are held sealed until a CSR can log the cash into the log book and enter it into the AS400 system. The cash log requires two signatures be recorded with the entry. The CSRs and Assistant Office Supervisor are the only employees authorized to post to customer accounts. In the AS400 system, a stub can be generated without posting the payment to reflect a customer's balance. When a customer brings in a payment, the CSR prints a stub and marks the stub paid. Payments are posted to the account in batches in the AS400 system. Posting is not done automatically and when employees are out, the Office Supervisor and the Office Manager print stubs and mark the stubs paid to keep the window flow moving; but the CSRs post all funds to all customer accounts. The Office Supervisor prepares the deposit at the end of each day, reconciles the total amount collected per the AS400 system to the deposit, and takes the deposit to the bank. Copies of the deposit slips are sent to the Finance Department by the Account Specialist. Prior to the close of business, each CSR goes to the Office Supervisor's office, balances their till with their report, and leaves their balanced cash with the Office Supervisor. The Office Supervisor reviews that all funds are there. At the end of the day, the tills are locked in a safe. The keys to the tills are in the Office Supervisor's desk. The funds collected by the CSRs from 3:00 pm to 5:00 pm and the bank bags are also locked in the safe. CSRs lock their tills at lunch. The only individuals with access to the safe are the Office Manager, Office Supervisor and Assistant Office Supervisor.

Testing
We obtained the cash log book for the time period of January 2024 through November 2024 from the Office Supervisor. We reviewed the cash log to verify that the two required signatures were present.

When we recalculated water and sewer revenues (below), we traced the amount billed to receipt and deposit in the bank. When we recalculated tap fees (below), we traced the amount billed to receipt and deposit in the bank.

We observed the balancing process of a Customer Service Representative on December 6, 2024. Simultaneously, we observed the custodian count petty cash.

Results
We noted no exceptions to our selections for testing or observation.

WATER AND SEWER REVENUES

Background and Procedures
Meters are read electronically once a month, and the information is uploaded to the billing system. Payments are billed in two cycles, with customers on cycle one being billed on the 15th and customers on cycle two being billed on the 1st. Water and sewer rates are set by the County Commission, and bills are automatically calculated based on usage.

WATER AND SEWER REVENUES (continued)

Testing
We obtained billing reports from May, July, August, September, and October 2024, and selected a haphazard sample of 15 accounts from among the reports, spanning both billing cycles. We verified that the amount billed was properly calculated based on the usage and the rates set by the County Commission.

Results
We noted no exceptions to any of our recalculations.

LATE AND REINSTATED ACCOUNT FEE REVENUES

Background and Procedures
If a customer is late, a 10% fee is assessed on the account. To assess late fees, the Office Supervisor runs a program in AS400 that adds 10% to all past due accounts.

If a customer is significantly past due, the account is cut off. To disconnect accounts, the Office Supervisor runs a report from AS400 showing all customers with accounts over 60 days past due that have $50 or more outstanding. To avoid disconnection of service, customers must pay at least the previous month's bill. The Meter Department disconnects accounts based on the cutoff report produced by the Office Supervisor. After an account has been cut off, the customer must pay the full outstanding balance to restore service.

Testing
We obtained the cutoff log showing all accounts scheduled to be shut off on November 8, 2024 and August 23, 2024. We selected a haphazard sample of ten customers from the log, and verified that no payments had been made in the past sixty days, the late fee was properly assessed as 10% of the outstanding balance, and that the Meter Department terminated service.

We obtained the cut on log for the month of July 2024, and selected a haphazard sample of ten customers. For these ten customers, we verified that the Water Utility Division had received and deposited the late fees, and that the customers were properly included in the cut on log.

Results
We noted no exceptions to any of our selections.

NEW RESIDENTIAL CUSTOMER ACCOUNTS

Background and Procedures
When a customer wishes to begin Water and Sewer service in Columbia County, the customer is charged a $50 set-up fee for a pre-existing residence, or $30 for a temporary set-up. The set-up fee is included on the customer's first bill from the Water Utility.

NEW RESIDENTIAL CUSTOMER ACCOUNTS (continued)

Testing
We obtained a list of new customers from the Office Supervisor for the month of June 2024. We selected ten customers from the list and requested the corresponding bills and receipts for the ten customers. We reviewed each customer's bill and receipt to verify that the set-up fee was billed and collected.

Results
We noted no exceptions to any of our selections.

FIRE HYDRANT RENTALS

Background and Procedures
Fire hydrant meter rentals are processed by the Customer Service Representatives. There is a $775 refundable deposit due at the time of application, a $130 per month rental fee and a usage amount charge per 1,000 gallons. When a meter is returned, the Office Supervisor initiates the refund process for all refundable deposits, and the Finance Department processes all refund checks.

Testing
We viewed a report showing activity on accounts between January and October 2024, and tested a haphazard sample of five rentals. We verified that the $775 deposit fee was obtained by the Business Office at the time of application and confirmed that the monthly rental fee of $130 was charged to the customer's account in AS400.

Results
We noted no exceptions to any of our selections.

TAP FEES

Background and Procedures
Customer Service Representatives provide contractors with handwritten receipts for water tap fees and also with other paperwork required by the Building Permit Department in order for the contractor to obtain proper permits. When a builder or individual wishes to establish a new residential water tap for water and/or sewer service, the customer is charged based on two sets of criteria as noted in the chart on the following page.

TAP FEES (continued)

	Water		Sewer	
Type and Size of Tap	**A**	**B**	**A**	**B**
3/4"	$ 1,250	$ 2,750	$ 1,000	$ 4,750
1"	$ 1,500	$ 3,000	$ 1,000	$ 4,750
1 ½"	$ 3,500	$ 4,500	$ 1,500	$ 5,250
Sewer	$ 4,000	$ 5,500	$ 2,500	$ 5,750

A. Applicant applies for a tap inside a developed area in which the developer has furnished water and/or sewer mains, taps, and meter boxes.
B. Applicant applies for a tap inside a developed area in which the developer has furnished only the water and/or sewer mains.

Receipt books are stored in a closet and all Customer Service Representatives have access to the receipt books. The receipt books are printed by the County for County use. Receipts are used because the AS400 system does not have the capability to produce receipts for any items that do not have an account and accounts are not setup for tap fees. These fees all go into one revenue line code in the AS400.

Testing
We obtained the tap fees receipt books from the Business Office Manager for the period January 1, 2024 through October 31, 2024. We selected ten tap fees receipts and reviewed the completed Tap Fee Application. We noted the size of tap requested and agreed the amount charged to the tap fee schedule. We requested copies of the individual receipts for each transaction and agreed the name, date, and amount collected to the corresponding Tap Fee Application. We then traced the amounts to proper recording in AS400 and deposit in the bank.

Results
We noted no exceptions to any of our selections.

LICENSES

Background and Procedures
We discussed the licensing process with the Compliance Manager, the Director of Water Utility Services, and various managers throughout the Water Utility Division. Different jobs in the Water Utility Division require different licenses, which are listed in the job descriptions. Some jobs require the license as a prerequisite, while others require the employee to earn the license before promotion to the position.

LICENSES (continued)

The Water Distribution Department is comprised of Foremen and Crewleader teams. Foremen teams consist of a Foreman, Heavy Equipment Operator, and Maintenance Workers. They are responsible for planned repairs, new water taps, rehab and reactive repairs that require extensive excavation using machinery and heavy equipment. Crewleader teams are comprised of a Crewleader and a Maintenance Worker. The activities of these crews range from customer service calls, valve location/exercising, fire hydrant repairs, and main line flushing. Occasionally during emergency conditions, these two 2 types of crews are joined together to expedite system restoration and ensure customer service. Distribution Foremen and Crewleaders are required to have State Distribution Licenses, Light Equipment and Heavy Equipment Operators are required to have CDL licenses.

The Wastewater Conveyance Department also has Foremen and Crewleader teams. Foremen teams are set up like the Distribution Department with the responsibilities of planned repairs, new sewer taps, rehab and reactive repairs that require extensive excavation using machinery and heavy equipment. More severe system problems involving diagnostics of difficult Conveyance system issues may require a technical Foreman and the use of CCTV systems. Crewleader teams for this Department must maintain the Wastewater Conveyance System using high pressure water jetting equipment, and large vacuum systems for cleaning. Wastewater Conveyance Department Foremen and Crewleaders are required to hold Collections Licenses issued by the State of Georgia, and Light Equipment and Heavy Equipment Operators are required to have CDL's.

In the State of Georgia, water and wastewater treatment plant operators are required to hold valid licenses. Unlicensed employees are allowed to receive on-the-job training, but they are strongly encouraged to obtain their license within one and a half years of employment. During the County's six-month probationary period, employees can gain experience while receiving training. After this probationary period, employees are typically enrolled in required training programs, which may be provided internally through our Water Utility or through external schools. Once training is completed, team members are given up to one year to obtain their required license.

The Central Laboratory consists of a Manager, an Assistant Manager, Laboratory Technicians, and an Administrative Coordinator. The Manager and Assistant Manager are required to hold certifications from the State of Georgia for both Water Laboratory Analyst and Wastewater Laboratory Analyst. The Laboratory Technicians are required to hold at least one State laboratory certification, but both are desired.

Engineering and Construction Department employees are required to hold various licenses depending on their position. Engineering Inspectors must be licensed by the State of Georgia as Wastewater Collections and Water Distribution Operators. They also earn Level 1A Erosion Control certification. Environmental Compliance personnel also hold those licenses in addition to Backflow Certifications and Fats, Oils, and Grease certifications. All other Engineering and Construction personnel hold Wastewater Collections and Water Distribution licenses or are in the process of earning them.

LICENSES (continued)

Certain Water Utility jobs require an employee to hold a specific state certification and/or a specific license (i.e. CDL). If an employee is hired that does not have the appropriate certification(s) and/or license(s), the employee is given a deadline to obtain the required credentials. This time limit is put in writing. The County employs a Training Manager who conducts a variety of training courses to assist employees in obtaining licensure and certification. The training manager is currently qualified to teach all of the basic State-required certification courses for all of the disciplines. The training manager also teaches math review courses and exam review courses. If an employee needs a course not taught by the Training Manager, the County will pay for the employee to attend the requisite class. The County will pay for an employee to take a particular required examination twice. If they do not pass it by the second attempt, subsequent attempts must be paid for by the employee.

Testing
We obtained a listing from the Compliance Manager of all Water Utility employees who currently hold licenses. The list provided the position held by each employee and the type of license held by the employee. We haphazardly selected 20 employees and verified that employees are properly licensed by looking up the employees through online license databases. The websites provided us with the license number, issue date, expiration date, and category of license held.

Results
We noted no exceptions to any of our selections.

ENVIRONMENTAL REPORTING

Background and Procedures
For the Water Treatment Department, the Environmental Protection Division (EPD) requires daily tests to look for chemical levels such as PH balances, the amount of iron and magnesium in the water, and the amount of lime and fluoride added to treat the water for citizen use. The EPD requires a series of tests to be performed every two hours. The County has decided to conduct these tests every even hour. Tests are conducted on the inflows from the river and outflows back to the river. The EPD also requires that monthly reports be prepared as evidence that tests are performed. The EPD also audits the operations of the treatment plant every three years; however, the EPD reserves the right to perform unannounced drop-ins and ask for reports and perform tests to monitor the treatment of the water according to the standards required for all treatment plants by the EPD.

The EPD requires that the permit be displayed on the wall at the treatment plant at all times. The permit also states the licensing requirements of all different levels of employees.

For the Wastewater Treatment Department, the EPD requires daily tests for items such as PH balances and other fecal and biochemical tests. The EPD requires the sample tests to be performed once per day. The EPD also requires that monthly reports be prepared as evidence that tests are performed. The EPD audits the operations of the treatment plant every five years; however, the EPD reserves the right to perform unannounced drop-ins and ask for reports and perform tests to monitor the treatment of the wastewater according to the standards required for all treatment plants by the EPD.

ENVIRONMENTAL REPORTING (continued)

The wastewater plant removes the sludge as a process within the treatment facility. Sludge removal is contracted out to a third party. The sludge is then put on land as land application by the third party. The County is responsible for monitoring the third party and how much sludge can be put on the land each quarter. The Wastewater Department is required by the EPD to report the sludge monitoring once a year.

Testing
We reviewed the most recent water audit, which was performed in January 2020.

We reviewed the most recent wastewater audit of the City of Harlem, Little River, Reed Creek, and Crawford Creek. The City of Harlem's was performed in June 2024 while the remaining were performed in April 2023.

We reviewed all monthly water treatment and wastewater plant reports for October, along with proof of receipt from the EPD.

We searched the EPD's Complaint Tracking System Public Portal for all complaints filed between January 1, 2024 and December 19, 2024 for any complaints against the Columbia County Water Utility Division.

Results
The most recent water audit was completed without significant deficiencies.

The most recent wastewater audits were completed without any large issues noted. We verified that the Water Utility Division followed up on all small items noted.

All water treatment plants sent in their monthly reports.

All wastewater plants sent in their monthly reports.

There were no outstanding complaints against the Water Utility Division as of December 19, 2024.

No exceptions noted as a result of our testing.

ENVIRONMENTAL COMPLIANCE TESTING AND MONITORING

Background and Procedures
In order to protect the County water supply and water and sewer infrastructure, backflow prevention devices must be installed where there is a risk of backflow into the county water supply, interceptors must be used in restaurants that use a significant amount of oil.

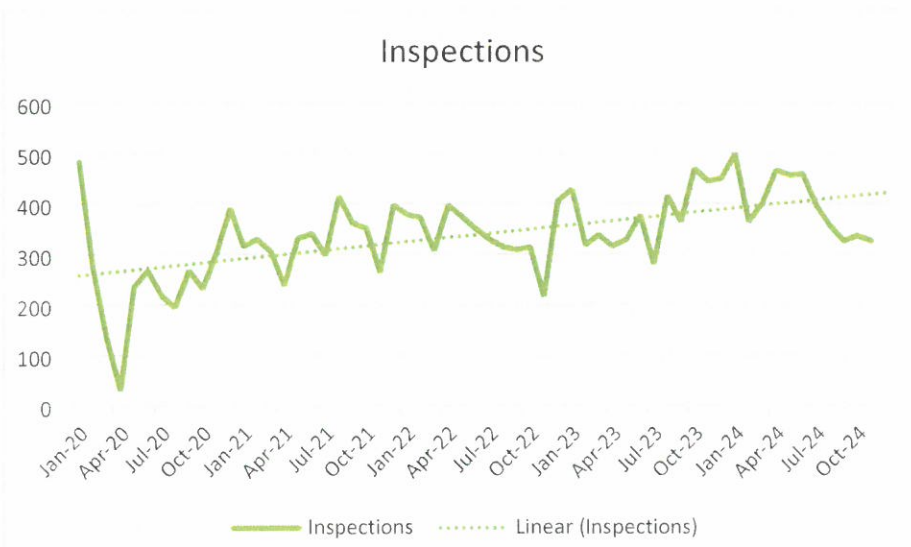
ENVIRONMENTAL COMPLIANCE TESTING AND MONITORING (continued)

Backflow prevention devices require an application be submitted to the Water Utility Division and a setup fee be paid of $25 for domestic and irrigation devices or $50 for fire service devices. A test of the backflow device is also required along with the application; all tests must be performed by a licensed backflow prevention device tester. New interceptors require a fee of $100. New interceptors are usually inspected; however, due to staffing shortages, not all new interceptors are inspected if the contractor is known to the Water Utility Division as a quality installer.

Generally, backflow devices are tested when the property changes hands, construction is performed, or the business license lapses, the Water Utility Division requires the property owner to update the backflow prevention device and begins performing annual inspections.

Based on our discussions with personnel, the County's growth over the past five years has required a significant increase in the number of inspections needed. We analyzed the numbers of inspections performed, and noted that they had increased every year since 2020.

Annual Inspections	
Year	**Inspections Performed**
2020	3,033
2021	3,951
2022	4,071
2023	4,530
2024	4,385



Testing

From the files maintained by the Environmental Compliance Department we haphazardly selected five new backflow device applications. For the five new devices, we verified that the application fee was collected and an initial inspection and test was performed and passed. For the five existing devices, we verified that the annual inspection and test was performed and passed.

ENVIRONMENTAL COMPLIANCE TESTING AND MONITORING (continued)

We also haphazardly selected 10 interceptor device permits. We reviewed that the permit was properly filled out and that the permit payment was received.

Results
No exceptions were noted as a result of our testing.

WATER EFFICIENCY AND WATER LOSS AUDITS

Background and Procedures
The Water Stewardship Act of 2010 set requirements for agencies to examine their practices, programs, policies, rules, and regulations to identify opportunities to provide enhanced programming and incentives for voluntary water conservation. The County conducts these audits using the American Water Works Association's provided template. This data from the County is entered into this template by the County's Qualified Water Loss Auditor ("QWLA"). The template will then provide the County a score that corresponds to a Water Loss Control Planning Guide that is broken into 5 Tiers. Tiers are broken down as follows:

- Tier I: 1-25 points
- Tier II: 26-50 points
- Tier III: 51-70 points
- Tier IV: 71-90 points
- Tier V: 91-100 points.

Each tier provides functional focus areas for the water utility to review and implement to show improvements among water conservation.

Testing
We obtained the most recent water audit template as well as the related certification statement from the Georgia EPD dated March 1, 2024. The water loss template and certification both noted the Division scored a 73, putting them in Tier IV. We then followed up with the QWLA to determine if the Division had taken steps to work on the recommendations given for Tier IV.

Results
We noted no exceptions to the items selected for testing.

ACCEPTANCE OF IMPROVEMENTS

Background and Procedures
When there is new construction in the County that adds to the existing water system infrastructure, the developer responsible for the construction builds out the infrastructure and Water Utility Division personnel perform inspections at critical phases of construction. When the construction is complete, Water Utility Division personnel and any other County departments with oversight responsibility complete an inspection checklist to ensure the improvements meet all applicable Federal, State, and County codes and standards. If the improvements meet all requirements, the improvements are deeded to the County after acceptance from the Board of Commissioners has been obtained.

ACCEPTANCE OF IMPROVEMENTS (continued)

Testing
We obtained a list of improvements accepted by the Board of Commissioners from July 1, 2023 through June 30, 2024 and selected four improvements for detailed testing. We viewed the Water Utilities Division's documentation of all inspections performed and that the improvements were properly recommended for acceptance.

Results
We noted no exceptions to the items selected for testing.

INVENTORY

Background and Procedures
Consumable inventory, such as pipes and connectors, is tracked at the department level. Each department is responsible for tracking and ordering adequate inventory to sustain the daily operations of the Water Utility Division. In the Water Distribution and Water Collection Departments, inventory is tracked within Cityworks.

The remaining Departments within the Water Utilities Division are in the process of digitizing its inventory and moving it to Cityworks, where it will be continually updated.

Testing
We obtained an inventory listing from the Water Distribution and Water Collection Departments on December 20, 2024. From each listing we selected 10 parts to test.

Results
The Water Distribution Department had 6 of 10 counts correct. To maintain track of inventory needed, two employees below the Department Manager assist in keeping track of the parts.

The Water Collection Department had 5 of 10 counts correct. To maintain track of inventory needed, the Department Manager set maximum and minimum amounts for each part. When the part's minimum is identified through Cityworks, the Department Manager receives a notification to purchase more of those parts.

Recommendations
We recommend emphasized importance of properly tracking inventory within Cityworks to enhance accuracy to allow for more accurate purchasing needs of the departments.

Management Response
We have been evaluating the utilization of barcodes to improve inventory updates in Cityworks Storeroom. Our Asset Manager is developing a plan to determine a more efficient way to track items on each foreman/crew leader truck.