COLUMBIA COUNTY
GEORGIA

Audit Committee Meeting
Minutes for Tuesday, June 10, 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
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
County Staff
Members of the Media and Public

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

B. INVOCATION
Chair Melear gave the invocation.

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

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

E. APPROVAL OF THE MINUTES OF PREVIOUS MEETING

(E1) March 11, 2025
Member Couch made a motion to approve the minutes from the March 11, 2025 Audit Committee meeting. Member Duncan seconded the motion. The motion carried unanimously.

F. APPROVAL OF THE AGENDA
Chair 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: Animal Services Department, SPLOST Funds and Customer Service/311 Call Center.

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 Board of Elections, Maintenance and

Lodging Tax.

H. COMMISSIONERS' AND PUBLIC COMMENTS AND PARTICIPATION

I. EXECUTIVE SESSION

J. ADJOURNMENT

Chair Melear adjourned the meeting at 8:42 a.m.

Connie M. Melear, Chairman

Patrice R. Crawley, County Clerk

COLUMBIA COUNTY, GEORGIA
ANIMAL SERVICES DEPARTMENT
INTERNAL AUDIT

TABLE OF CONTENTS

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

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 Animal Services Department's collection of funds and 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 Animal Services Department.

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
June 10, 2025

INTERNAL AUDIT OBJECTIVES

Our internal audit objectives were designed to:

- Obtain an understanding of the County's internal control system of the Animal Services Department relating to the assessment, collection, and recording of fees and adherence to policies and procedures.
- Design and execute tests of the policies and procedures throughout the various functional areas of the Animal Services Department, such as the euthanasia and cremation logs, veterinarian invoices, purchase requisitions/orders, cash deposits, 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 Animal Services Department and internal controls relating to the assessment, collection, recording, and safeguarding of funds and adherence to policies and procedures. The internal audit focused primarily on the period July 1, 2024 through March 31, 2025; 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 Animal Services Department is a customer-service oriented department that provides animal control operations and quality care for all animals in Columbia County. Our testing focused on the following areas:

- Revenues and veterinarian invoices;
- Expenditures including purchase requisitions/orders and purchase card transactions; and,
- Other operational items, such as euthanasia and cremation logs, fuelman cards, 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 Animal Services Department personnel.
- Observing operations and conducting walk-through interviews.
- Testing documentation, such as receipts, deposits, general ledger entries and data, Chameleon reports, and any other applicable data.

SUMMARY OF INTERNAL AUDIT RESULTS

- **Cash Collections**
  - We noted no exceptions with the items selected for testing.

- **Cash Count**

  We noted no exceptions in observing the cash till count.

- **Veterinarian Invoices**
  - We noted no exceptions with the items selected for testing.

- **Handwritten Receipts**
  - We noted no exceptions with the items selected for testing.

- **Purchase Requisitions**
  - We noted no exception with the item selected for testing.

- **Purchase Card Transactions**
  - We noted no exceptions with the items selected for testing.

- **Inventory**
  - We noted no exceptions in testing inventory.

- **Timesheets**
  - We noted no exceptions in testing the timesheets.

- **Euthanasia Solution and Logs**
  - We noted one exception in testing the euthanasia solution and logs. The remaining amount of solution was incorrectly calculated, causing subsequent amounts to be incorrect.

- **Cremation Logs**
  - We noted no exceptions in testing the cremation logs.

- **State Inspections**
  - The Georgia Department of Agriculture had no findings.

Cash Collections

Background and Procedures

At the beginning of each day, the Clerk opens the safe and retrieves the deposit from the previous day. The Clerk counts the money and agrees the total funds in the safe to the Daily Count Sheet and Cash Box reports that are printed from Chameleon. The Clerk signs off on the deposit slip, the Daily Count Sheet, and Cash Box reports. Another employee other than the Clerk, Supervisor, or Field Officer taking the deposit to the bank also counts the money and signs off on the Daily Count Sheet. An Animal Services Officer brings the deposit receipt back to the Clerk, who enters the deposit into Chameleon and posts it in Munis. The Clerk retains a copy of the deposit receipt and forwards the original receipt to the Finance Department.

The Clerk receives all payments, whether those payments originate in the office or in the field. Funds come from citizens during the day for adoptions, identification tags, rabies vaccinations, pickups plus daily fee, deceased animals, livestock, transporting livestock, animals released by owners to the shelter, euthanasia, quarantine, dangerous dog registration, and cremations. Fees are approved by the Board of Commissioners. Payments are entered into Chameleon, a computer-generated receipt is printed, and the receipt is given to the customer.

Testing

We obtained the general ledger for the time period of July 1, 2024 through March 31, 2025. We haphazardly selected eighteen, roughly 10 %, of the deposits from the general ledger for testing. Daily Count Sheets were observed to determine if each Daily Count Sheet was signed by the employee collecting the funds and the supervisor. We also observed that each Daily Count Sheet had a random count performed and signed off by another employee. We observed the Daily Count Sheet and the Cash Box Report totals and noted if the total agreed to the amount of funds deposited into the bank and to the general ledger. We also observed that dates per the deposit report and Change Fund Log indicated that the deposits were made in a reasonable timeframe. We recalculated the revenue per the Change Fund Log and agreed the total revenue to the Daily Count Sheet for each deposit and the total amount recorded in the general ledger.

Results

We noted no exceptions to any of the items we selected for testing. Per the results of our testing, internal controls appear to be functioning properly.

Cash Count

Background and Procedures

At the end of each day, a Clerk counts the money, completes the deposit slip, prints the Daily Cash Count and Cash Box reports for the day from Chameleon, and agrees the amount of the deposit to the reports. Fifty dollars is maintained in the cash till for change and petty cash. The Clerk and Operations Manager sign-off on the deposit slip and both reports. The deposit slip, the money, and reports are bound together and placed in a bank bag in the safe. The safe is located in a secured room. The Department Manager, Administrative Assistant, and the Clerks have access to the safe.

Cash Count (*continued*)

Testing
We observed a count of the cash till and petty cash once during fieldwork. We observed the count on April 30, 2025. We noted the cash till contained fifty dollars on the date of fieldwork.

Results
We noted no exceptions in observing the cash till count. Per the results of our testing, internal controls appear to be functioning properly.

Veterinarian Invoices

Background and Procedures
Veterinarians are invoiced for cremations monthly. Each veterinarian completes a "Cremation Transfer Form" in order to request a cremation. When the deceased animals arrive, each animal is entered into Chameleon under the veterinarian's account number. At the end of the month, the Administrative Assistant prints each veterinarian's outstanding balance report. The Administrative Assistant invoices each veterinarian from the printed report and an invoice is mailed. If veterinarians do not pay timely, calls are placed to the veterinarian's office. Open invoices are maintained in a separate folder. These invoices are manually maintained and not removed until payment is received. Chameleon does not have the ability to track receivables. The only record within Chameleon is the printed report used to invoice each veterinarian. Chameleon reports are transferred into an Excel template to create the monthly invoices.

Testing
We haphazardly two veterinarian invoices from each location, totaling eight invoices. We verified that the total amount of cremations on the invoice reflected the total number of Cremation Request Forms attached to the invoice. We traced the invoice total to the Chameleon report for the appropriate veterinarian. We verified that the check number and date were noted on the paid invoices. We verified the payment for the invoice was deposited in a timely manner. We verified that the invoices were listed on the Daily Cash Report and Cash Box Report. We verified that the Daily Cash Report total agreed to the deposit total.

Results
We noted no exceptions to any of the items we selected for testing. Per the results of our testing, internal controls appear to be functioning properly.

Handwritten Receipts

Background and Procedures
The Clerk and Administrative Assistant do not issue handwritten receipts unless the computers are offline. Animal Services Officers write handwritten receipts for monies collected in the field and submit collections to the Clerk upon returning to the shelter, typically on the same day. Either the Clerk or Administrative Assistant enters payment into Chameleon. Handwritten receipt numbers are referenced in Chameleon.

Handwritten Receipts (*continued*)

Testing
We obtained receipt books from the Administrative Assistant and haphazardly chose ten receipts between the time period of July 1, 2024 through March 31, 2025, for testing. We traced each receipt to the Chameleon reports (Daily Count Sheet and Cash Box Report) and to the deposit slip. We then recalculated the number of business days between the issuance of the receipt and the deposit of funds in the bank to determine if the funds were deposited in a timely manner.

Results
We noted no exceptions to any of the items we selected for testing. Per the results of our testing, internal controls appear to be functioning properly.

Purchase Requisitions/Orders

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 equal to $25,000 but less than $50,000 may be made in the open market without regard for formal solicitation, using a competitive sealed quotation process, subject to and upon compliance with certain provisions. Most notably, the items to be purchased must be items included as line items in the budget adopted by the Board of Commissioners.

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 Administrative Assistant prepares purchase requisitions and requests payment for the veterinarian offices once a month for services rendered. The Department Manager approves all purchase requisitions. Typical purchase requisitions are for uniforms and office supplies. The Animal Services Department generally uses procurement cards in lieu of purchase requisitions for routine items.

Testing
We noted only one purchase order from the purchase order inquiry within Munis for the time period of July 1, 2024 through March 31, 2025. We observed the original receipt scanned into Munis and proper approval. We determined the charge was for County use. We further observed the coding was appropriate in Munis.

Results
We noted no exceptions to any of the items we selected for testing. Per the results of our testing, internal controls appear to be functioning properly.

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

We obtained a listing of all Animal Services employees with a purchase card from the department's Manager. We viewed the July 2024, November 2024, and February 2025 support in Munis at the Finance Department. We observed the original receipts scanned into Munis and proper approval. We determined the charges were for County use. We further observed the coding was appropriate in Munis.

Results

We noted no exceptions to any of the items we selected for testing. Per the results of our testing, internal controls appear to be functioning properly.

Inventory

Background and Procedures

The primary activity of Animal Services is to provide an animal shelter in Columbia County servicing domestic, livestock, and wild animals. The facilities are designed to temporarily hold animals until they are adopted or picked up by rescue groups.

The adoptable dogs and cats are kept indoors and in separate areas visible and open to the public. There are two visitation rooms and an outdoor play area for prospective families to visit with a pet away from any distractions from the other animals. Each kennel/cage has a card attached that describes the animal and lists important information. The dogs and cats that are on hold for adoption for the five-day wait period are kept indoors in a separate area away from the adoptable animals and display a description card. The five-day wait period is in place to hold off any adoptions in case an owner comes forward per the County ordinance. The aggressive and quarantined animals are kept in another separate area of the shelter. In addition to temperature control, the indoor facility has a ventilation system designed for air circulation.

Inventory (*continued*)

Stray animals are held for five days before they can be evaluated for adoption to give a possible owner a chance to reclaim. All attempts are made to locate owners by identification tags, scanning for microchips, and placing pictures of animals on the County Webpage and App.

Each morning, the Senior Kennel Tech walks through the facility and counts each animal, noting that every animal is present and in the proper area. The Chameleon system details all animals currently housed at the facility. Chameleon includes notes of the animal's condition, vaccinations administered, attitude, and days in kennel. Based on this information and a daily physical review, animals are evaluated for continuance of their current adoption status, and animals with expired hold days are moved to the appropriate adoption areas. When necessary, a list of adoptable animals is emailed to rescue groups. Rescue groups will take animals for adoption if the animals have vacancies.

Testing
On April 30, 2025, we obtained a listing of every animal in the facility from Chameleon and agreed selected animals to the kennel number, identification number, and description on the inventory sheet. Inventory is updated continuously within Chameleon as animals enter and leave the shelter.

Results
We noted no exceptions in testing inventory.

Timesheets

Background and Procedures
The Department 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.

The on-call officer rotates every week. The on-call officer is contacted through a County-issued cell phone and calls may come in from 911, 311, or another County employee. For each day on-call, the officer is paid $35. When a call is answered, they are paid overtime for the hours worked on that call. The on-call employee is also able to contact other employees for help if the call requires more than one individual. On-call employees only respond to emergencies after hours.

Testing
We obtained timesheets and direct deposit reports for the pay periods ending September 7, 2024 and January 11, 2025 from the Finance Department along with a copy of the payroll register. The payroll register is created from the timesheets. We verified that the proper number of hours was used to compute payroll during the pay period. We compared the payroll register to the direct deposit report or cancelled check to verify that the employee was paid the amount that was calculated from the hours on the timesheet.

Results
We noted no exceptions to any of the items we selected for testing. Per the results of our testing, internal controls appear to be functioning properly.

Euthanasia Solution and Logs

Background and Procedures

Per the Department Manager, the euthanasia solution is kept in a locked safe in a locked cabinet inside a locked exam room. The restricted access to the euthanasia solution is required by the Department of Agriculture, which oversees the administering of the euthanasia solution. Access to the exam room and the locked cabinet is limited to the employees who are certified to administer the solution. The County uses a local veterinarian to provide services to the Animal Services Department. One of the services provided by the veterinarian is to certify certain Animal Services Department technicians to administer the euthanasia solution. The veterinarian also reviews the volume of solution used by the certified technicians and provides a monthly check of the log maintained by the Department of animals euthanized. It is the veterinarian's responsibility to bring up any issues that are noted or present with the euthanasia solution such as missing or misused solution. There are currently five technicians on site who are approved to perform the euthanasia procedure. The license is displayed in a public area and is current. The Animal Services Department maintains a log of when the solution is received and when the empty solution bottles are returned to the veterinarian. The return log records empty bottles. Per the Operations Manager, the Animal Services Department requests another bottle of solution when the current bottle in use is about half empty. As a result, there is typically one unopened bottle and one open bottle on site at any time.

A daily logbook is maintained to document all animals euthanized. The log includes the employee who performed the euthanasia, the solution dosage, the weight of the animal, and the date and time. There is a chart in the euthanasia room that shows the proper volume of solution to use based on weight. The records are reviewed monthly by a sponsoring veterinarian. The veterinarian calculates the amount used during the month to figure out how much should be on hand and how many empty bottles should be returned. The veterinarian only signs off on the log if the procedures are accurate and the veterinarian is comfortable with the usage of the solution by the Department. The signature of the veterinarian on the euthanasia log sheets is usually obtained once a month. The Georgia Department of Agriculture performs an unannounced annual audit of euthanasia logs.

Testing

We obtained the euthanasia log books from the Department Manager. The books contain all the animals euthanized for the day, their weight, and the volume of formula used. We verified that the employee who performed the euthanasia was certified, the volume and weight of the animal are properly recorded, the solution amount was calculated correctly, the lay person signed the book, a witness signed the book, and that a veterinarian signed off on the month tested.

Results

We noted one exception in testing the euthanasia solution and logs. The remaining amount of solution was incorrectly calculated, causing subsequent amounts to be incorrect.

Recommendations

We recommend the mathematical calculations are double checked before signing off on the euthanasia log.

Management's Response

We agree with the finding and recommendations and will implement the procedure.

Cremation Logs

Background and Procedures
Euthanized animals and deceased animals are cremated in mass. Animal Services performs private cremations for citizens in a separate dedicated incinerator. The incinerator is cleaned before each private cremation. An Animal Services Officer will pick up the deceased animal at the citizen's home or at the veterinarian's office if it is too difficult for the citizen to transport the deceased animal. The veterinarian is invoiced monthly for this service. Citizens may purchase an urn for their animal's ashes in a private cremation. A new log was added when the Department moved into the new facility. The "On-Hold Animal Log" is used when a deceased dog is found and placed in the freezer for 48 hours prior to cremation. This log helps to keep these dogs separate from other bulk burned animals during the on-hold period in case the pet's owner comes to claim the dog. This log is also used if a dead animal is put on hold pending a rabies test. An ID tag with the owner's name is created for each private burn. The burn tag is assigned at the time of the arrival of the animal when the "Pet Cremation Transfer Form" is completed. The pet owner can be tied back to the form. After the cremation is completed, a supervisor matches the tag to the form and signs off.

Two types of logs are maintained for cremations. For bulk burns, a record is made to document the length of the burn and who performed it. The private cremations are for individual animals. There is an ID tag that is included with each private burn which is associated with the owner's name and the Pet Cremation Transfer Form. An ID tag with the owner's name is created for each private burn. The burn tag is assigned at the time of the arrival of the animal when the "Pet Cremation Transfer Form" is completed. The pet owner can be tied back to the form. After the cremation is completed, a supervisor matches the tag to the form and signs off. The estimated length of the burn, the owner's name, and who performed the burn is also recorded.

Testing
We obtained the incinerator logbook for both bulk burns and private cremations. We observed the logs to make sure each private burn had the required information.

Results
We noted no exceptions in testing the cremation logs. Per the results of our testing, internal controls appear to be functioning properly.

State Inspections

Background and Procedures
The Animal Services Department is regulated by the Georgia Department of Agriculture. There is at least one unannounced inspection conducted during the year that checks for items such as cleanliness, euthanasia logs, temperature, and many other regulated conditions.

Testing
We requested the most recent state audit from the Department Manager. The most recent inspection occurred on November 25, 2024.

Results
The Georgia Department of Agriculture had no findings.

COLUMBIA COUNTY, GEORGIA
SPLOST FUNDS
(2017-2022, 2023-2028, 2024 PFA Bond)
INTERNAL AUDIT

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Paul Wade, 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 over Special Purpose Local Option Sales Tax ("SPLOST") funds. The County's management is responsible for the funds' 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 SPLOST funds.

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 and results 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 these 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
June 10, 2025

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INTERNAL AUDIT OBJECTIVES

Our internal audit objectives were designed to:

- Obtain an understanding of the County's internal control system over the collection of SPLOST funds, recording of SPLOST expenditures, adherence to SPLOST resolutions, and other SPLOST-related County policies and procedures.
- 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.
- Design and execute tests of the policies and procedures used for collection and disbursement of SPLOST funds.
- 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 SPLOST funds and the internal controls related to the collection of SPLOST funds, the recording of SPLOST expenditures, adherence to SPLOST resolutions, and other SPLOST-related County policies and procedures. The internal audit focused primarily on the period of July 1, 2024 to March 31, 2025, but certain analyses were performed outside of this period. Specific scopes and timeframes of testing are stated within the body of this report.

INTERNAL AUDIT 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:

- Testing documentation such as SPLOST collections, SPLOST expenditures, SPLOST-related debt payments, journal entries, and all other applicable data.

INTERNAL AUDIT PROCEDURES

1. Obtain copies of the County's SPLOST resolutions and read the terms for design of compliance testing.

2. Obtain copies of current bond resolution agreements and read the terms for design of compliance testing.

3. Compare the terms of the County's SPLOST resolutions with detail budget and actual records for receipt and disbursement of SPLOST funds for the period of July 1, 2024 through March 31, 2025.

4. Identify the accounting system internal controls and procedures for the following:
    a. Contract bidding and approval process
    b. Reconciliation of accounting records
    c. Invoice approval process
    d. Cash disbursement approval process

5. Confirm receipt of SPLOST funds with the state of Georgia.

6. Trace receipt of funds from the state of Georgia to appropriate County SPLOST cash and/or investment accounts.

7. Trace the County's SPLOST disbursement records for individual payments to invoices and/or contract approval and cancelled checks.

8. Verify that these disbursements are for the voter-approved purposes as described in the County's SPLOST resolutions.

9. Trace all debt payments of principal and interest on the County's SPLOST-related bond debt to approval in SPLOST resolutions, bond amortization schedules as established in the bond resolutions, and the bank account clearing.

10. Agree the County's SPLOST-related cash and investment balances on March 31, 2025 to related bank statements.

11. Read bid proceedings for project's compliance with state laws and County policies and procedures.

12. Test transfers in and out of SPLOST funds to ensure funds are properly identified, segregated, and spent for the voter-approved purposes as described in the County's SPLOST resolutions.

INTERNAL AUDIT RESULTS AND CONCLUSION

RESULTS

- We read the resolutions to impose the sales and use tax for the 2017 - 2022 SPLOST beginning on January 1, 2017 and ending on December 31, 2022, and the 2023 - 2028 SPLOST beginning on January 1, 2023 and ending on December 31, 2028

- We read the bond resolution agreement for the series 2024 PFA Bond.

- We compared the SPLOST resolutions with budget and actual records of receipt and disbursement of SPLOST funds from July 1, 2024 until March 31, 2025. We agreed cash and investment balances, per the general ledger, to bank and investment statements on March 31, 2025. We confirmed all SPLOST receipts with the state of Georgia for the nine-month period ended March 31, 2025. We considered the effects of capital expenditures, debt service payments, investment income, and other effects on fund balance during the nine-month period ended March 31, 2025. We did not note any SPLOST receipts that were unaccounted for on March 31, 2025 or improperly expended during the period then ended.

- We tested SPLOST project disbursements of $17,319,100 and PFA project expenditures of $9,285,625 for the nine-month period ended March 31, 2025. We verified that all tested disbursements were for projects approved by the voters of Columbia County, Georgia in the applicable SPLOST resolutions.

- We reviewed transfers identified in the two SPLOST funds and note the only transfer was a $3,000,000 from a SPLOST 2017-2022 investment account to the SPLOST 2017-2022 cash account for the nine-month period ended March 31, 2025. We verified that the transfer was appropriate given the expenditure restrictions of the applicable SPLOST resolution.

- We tested the accounting system internal controls as follows:

    - Read the bid packages for a sample of vendors for the Horizon South Chamblin Road Connector, Butterfield Court, and Replacement Fire Stations projects. We compared the bid packages to certain attributes within the County's internal bid policies.

    - Tested the purchase and invoice approval process on expenditures for SPLOST projects with expenditures during the nine-month period ended March 31, 2025.

    - Read the reconciliations for SPLOST-related cash accounts and agreed related balances to the general ledger and bank statements.

- We confirmed SPLOST receipts of $28,434,912 for the nine-month period ended March 31, 2025 with the Georgia Department of Revenue and agreed amounts to the general ledger and bank statements.

- We agreed SPLOST-related cash and investment balances of $140,651,762, to the March 31, 2025 bank/investment statements.

RESULTS (continued)

- We tested the PFA 2024 debt service payments consisting of interest payments in the amounts of \$1,514,089 and \$1,672,000 in October 2024 and April 2025, respectively.

- We tested SPLOST-related interest earnings of \$4,612,508 during the nine-month period ended March 31, 2025 and agreed amounts to the general ledger.

CONCLUSION

- Internal controls over SPLOST receipts and disbursements appear to be functioning properly. All disbursements tested appeared to be for projects or debt service approved by the voters of the County in the applicable SPLOST resolutions.

COLUMBIA COUNTY, GEORGIA
SPLOST PROJECT EXPENDITURES
NINE-MONTH PERIOD ENDED MARCH 31, 2025

EXPENDITURES	2017-2022 SPLOST	2023-2028 SPLOST	TOTAL SPLOST	TOTAL PFA
CIP Other	$ 5,909,312	$ 5,558	$ 5,914,870	$ -
Communications	-	8,128	8,128	-
Construction	12,902,434	1,692,686	14,595,120	9,464,959
Contract O/S SVS	-	3,051	3,051	-
Design/Inspection Fees	599,523	389,184	988,707	485,016
Dues & Subscriptions	-	2,196	2,196	-
Furn Fixtures Equip	24,287	-	24,287	-
Gas/Oil/Diesel Fuel	-	1,607	1,607	-
Postage	-	6	6	-
Professional Fees	-	996	996	-
R/W Acquisition	222,472	276,823	499,295	-
Supplies	-	2,165	2,165	-
Travel/Training/Conference	-	2,415	2,415	-
Uniforms	-	625	625	-
Municipal (Harlem & Grovetown)	-	2,530,582	2,530,582	-
Total SPLOST Expenditures	$ 19,658,028	$ 4,916,022	$ 24,574,050	$ 9,949,975

Audit Committee
June 10, 2025

Fund:		Department:	Commissioners
Revenue:		Contact:	
Expenses:		Phone:	
Line Codes(s):			

ITEM: Customer Service/311 Call Center

BACKGROUND:

STAFF RECOMMENDATION:

COMMITTEE COMMENTS:

COMMITTEE RECOMMENDATION / MOTION:

COLUMBIA COUNTY, GEORGIA
CUSTOMER SERVICE / 311 CALL CENTER
INTERNAL AUDIT

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Michelle Bennett, CPA
Rick L. Evans, CPA
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Joel R. Stewart, CPA
Andrea Usry, CPA
David Ussery, CPA
Paul Wade, 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 Customer Service/311 Department's compliance with County requirements for work orders, expenditure of funds, and other general operating policies and procedures. The County's management is responsible for the Department'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 Customer Service/311 Department.

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 and results 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
June 10, 2025

INTERNAL AUDIT OBJECTIVES

Our internal audit objectives were designed to:

- Obtain an understanding of the County's internal control system of the Customer Service/311 Call Center including:
  - The processing of inter-governmental revenues;
  - Expenditure of funds; and,
  - Other general operating policies and procedures.
- Design and execute tests of the policies and procedures for monitoring the processing of inter-governmental revenues, purchase requisitions/orders, purchase card transactions, and timesheets for 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 as a result of our testing of those internal controls.

SCOPE

Our internal audit scope was limited to the Customer Service/311 Call Center and the evaluation of certain internal controls and operating procedures of the Customer Service/311 Call Center's processing of inter-governmental revenues, expenditure of funds, and other general operating policies and procedures. The internal audit focused primarily on the period July 1, 2024 through March 31, 2025; but certain analyses were performed outside of this time period. 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:

- Revenues
- Expenditures
  - Purchase Requisitions
  - Purchase Cards
- Employee Payroll
- Response Time

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 the Customer Service/311 Call Center's personnel;
- Observing operations and conducting walk-through interviews; and,
- Testing documentation for entering purchase requisitions, purchase card transactions, processing of inter-governmental revenues, employee timesheets, general ledger entries and data, Munis reports, and other applicable data and documentation.

SUMMARY OF INTERNAL AUDIT RESULTS

Revenues

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

Purchase Requisition/Orders

- We noted no purchase requisitions made by the department.

Purchase Cards

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

Timesheets

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

Response Time

- When calls are closed, they are often within one day which is reasonable. However, calls that had not been closed increased from prior internal audits.

Revenues

Background and Procedures
The Customer Service/311 Call Center supports various departments throughout the County by documenting inquiries or complaints from citizens and notifying the related department to respond to the needs of the County's citizens.

The Customer Service/311 Call Center's primary source of revenue is an inter-governmental allocation for customer service provided to user departments in the County. The allocation process involves an analysis of usage trends of each department by the division director of the Fire Rescue Division and Financial Services Division. The revenue is recorded in equal monthly installments.

Testing
Inter-governmental revenues are recorded through journal entries. We obtained the general ledgers for the period July 1, 2024 to March 31, 2025. We then traced the monthly allocation to the general ledger. We discussed the inter-governmental allocation with the Financial Services Division. The Financial Services Division provided us with a copy of the fiscal year 2025 inter-fund allocation spreadsheet. Additionally, we inquired with the Finance Department regarding the allocation for 2025.

Results
We noted no exceptions in our corroboration of the allocation process. Controls for processing of inter-governmental revenues appear to be functioning properly.

Purchase Requisitions/Orders

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 equal to $25,000 but less than $50,000 may be made in the open market without regard for formal solicitation, using a competitive sealed quotation process, subject to and upon compliance with certain provisions. Most notably, the items to be purchased must be items included as line items in the budget adopted by the Board of Commissioners.

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.

This department did not have any purchase requisitions for the time range selected.

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
We tested all purchases between July 1, 2024 and March 31, 2025. We observed the original receipt was scanned into Munis and noted proper approval. We determined the charges were for County use. We further observed the coding was appropriate in Munis.

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

Timesheets

Background and Procedures
The Department 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 July 27, 2024 and February 22, 2025 from the Finance Department and selected all employees from each period to test. 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
We noted no exceptions in testing. Controls appear to be functioning properly.

Response Time

Background and Procedures

The majority of calls and online submissions received by the 311 Department are handled by a different department within the County or other counties. If the inquiry or request is of a nature that the Customer Service Representative can answer, they provide that information and clear the item. The expectation for calls and requests handled by the 311 Department is that they will be handled immediately. All calls and submissions are logged in the City Works software. If the responsible County department also uses City Works, the request is forwarded directly to that department. For departments not using City Works, the 311 Department logs the information into City Works and then logs the information in the respective department's software as well.

The 311 Department is not expected to follow up on the status of requests for other departments. If a follow up call is received from a citizen regarding the request, the 311 Department checks on the status.

Testing

We obtained the City Works log details for the months of December 2024, January 2025, and March 2025. From this information, we analyzed the average time it took all departments to clear requests as well as the average time in which 311 closed requests. Each month, the 311 Department logged approximately 2,200 calls. Of these calls, approximately 500 were cleared by 311. On average, all requests across all departments were cleared within one day. The 311 Department closed their requests within one day on average.

Each month, approximately 125 calls across all departments and 30 calls within the 311 were not closed out and were open at the date of fieldwork on April 24, 2025.

Results

When calls are closed, they are often within one day which is reasonable. However, calls that had not been closed increased from prior internal audits.

Recommendations

We recommend the 311 Department review the call logs periodically to clear calls that had been successfully resolved. We also recommend they close the open logs for other departments that do not have access to close them in City Works.

Management's Response

We agree with the recommendations listed above. Our department will begin periodically reviewing the call logs to close old logs for our department and those that do not have access to City Works.