COLUMBIA COUNTY
GEORGIA

Audit Committee Meeting
Minutes for Tuesday, December 09, 2025 at 8:30 AM
Evans Government Center Auditorium, Evans, Georgia

Present at the meeting included:
Connie M. Melear, Chairman
Alison G. Couch, Vice Chairman
Michael W. Carraway, Member
County Manager Scott Johnson
Deputy County Manager Glenn Kennedy
Deputy County Manager Matt Schlachter
County Clerk Patrice R. Crawley

Members Douglas R. Duncan, Jr. and Jim M. Steed were absent.

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
Steven Prather – Facilities Services
Stacey Gordon – Water Utility
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
Member Carraway 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 three members present.

E. APPROVAL OF THE MINUTES OF PREVIOUS MEETING

(E1) September 09, 2025
Vice Chair Couch made a motion to approve the minutes from the September 09, 2025 Audit Committee meeting. Member Carraway 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) Fiscal Year 2024/2025 Audit Results Summary
Bonnie Cox from Cherry Bekaert presented the summary of the Fiscal Year 2024/2025 Audit Results.

(G1b1a) Draft Reports
John Snider from Serotta Maddocks Evans & Company presented the committee with the following draft reports: Facility Services Division and Clerk of Court Follow-up Report.

Each of the draft reports are attached to the minutes.

(G1b2a) Internal Audit Update

Mr. Snider stated that audits have started or are being finalized for Recycling, Libraries, and Parks and Recreation.

H. COMMISSIONERS' AND PUBLIC COMMENTS AND PARTICIPATION

I. EXECUTIVE SESSION

J. ADJOURNMENT

Chair Melear adjourned the meeting at 9:04 a.m.

Alison G. Couch

Alison G. Couch, Chairman

Patrice R Crawley

Patrice R. Crawley, County Clerk

COLUMBIA COUNTY, GEORGIA
FACILITY SERVICES DIVISION
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 Facility Services Division's 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 Facility Services 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., CPA'S

Augusta, Georgia
December 9, 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 the Facility Services Division relating to the expenditure of funds, and other general operating policies and procedures, and the Facility Services Division's adherence to internal policies and procedures.
- Design and execute tests of the policies and procedures for monitoring the expenditure of funds, and adherence to internal policies and procedures.
- 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 internal audit scope was limited to the Facility Services Division and the evaluation of certain internal controls and operating procedures of the Facility Services Division's expenditure of funds, and adherence to internal policies and procedures. The internal audit focused primarily on the period July 1, 2025 through October 31, 2025 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.

Our testing focused on the following areas:

- Expenditures
    - Purchase Requisitions
    - Purchase Cards
- Miscellaneous Items
    - Service Requests and Work Orders
    - Timesheets
    - Inventory

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:

- Observing operations; and conducting walk-through interviews; and,
- Testing documentation for entering purchase requisitions, purchase card transactions, employee timesheets, general ledger entries and data, Munis reports, and other applicable data and documentation.

SUMMARY OF INTERNAL AUDIT RESULTS

- **Purchase Requisitions**
  - We noted no exceptions to the items selected for testing.
- **Purchase Cards**
  - We noted no exceptions to the items selected for testing.
- **Work Orders**
  - The average lifespan to close a service request was 7.6 days. We noted 45 workorders were open for 5 days or longer, and 16 of were open 30 days or longer, 13 of them were ongoing as of the day we tested.
- **Timesheets**
  - We noted no exceptions to the items selected for testing.
- **Inventory**
  - 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 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.

Requisitions are entered into Munis by the Administrative Assistant. Invoices over $2,000 must be approved by the Department Manager.

Testing

We obtained a listing of all expenditures of the Facility Services Division from July 1, 2025 to October 31, 2025. We selected ten purchase orders from each Department within the Division and examined the related requisition for proper approval in Munis. We verified that the payment amount matched the payment due on the invoice. We verified the cancelled checks for proper amount and payee.

Results

Landscaping

We noted no purchase requisitions in the time period selected for internal audit.

Special Projects

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

Maintenance

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

Janitorial

We noted no purchase requisitions in the time period selected for internal audit.

Purchase Cards

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 Cards (continued)

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.

Purchasing cards may be used for fuel but only when it is not reasonable or available to use a Fuelman card. When vehicles and equipment are out of the county or state, purchasing cards may be used for fueling if a Fuelman station is not available. These occasions are rare. When the purchase cards are used for fuels, a county-wide expense form must be used and turned in with the receipt.

At the end of each month, the Administrative Assistant matches all receipts for purchasing cards to statements, assigns line codes, and forwards them to the Division Deputy Director's office that approves and forwards them to Procurement.

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

We also obtained a listing of purchase card statements from the Finance Department for the Facility Services Division's cardholders and selected three statements per division to test. 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
Landscaping
We noted no exceptions in testing. Controls appear to be functioning properly.

Special Projects
We noted no purchase card transactions for the time period selected for internal audit.

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

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

Work Orders

Background and Procedures
Facility Services Division's primary activity is general upkeep and repair of County buildings and facilities. Two employees in each County Department have access to Cityworks, a software used for tracking service requests, work orders, and inventory. When a service request is generated in Cityworks, it is immediately forwarded to the Inventory Technician. The Inventory Technician is responsible for reviewing the service request and creating a work order if necessary. The Inventory Technician will dispatch the work order to a Facility Maintenance employee for completion based on location and priority.

Employees generally work in teams of two. Each team has a Division Issued iPad on which Cityworks is installed. Work orders are forwarded to each team's iPad for completion. After a work order has been completed, the employee responsible signs off with the number of hours spent and any materials that were used. Cityworks has the capability of generating reports detailing the number of hours and materials spent on each work order, however, these reports are not generated unless Management personnel request such report.

Testing
We obtained a Citiworks workorder report from the Inventory Manager. The report included the date each workorder was submitted and the date each workorder was closed. We used this information for our analysis.

Results
Of the 926 service requisitions from July 1, 2025, to November 19, 2025, 45 workorders were open for 5 days or longer, and 16 of were open 30 days or longer, 13 of them were ongoing at November 19, 2025. The Division Director provided explanations for outstanding requests. The average lifespan to close a service request was 7.6 days.

Recommendations
We recommend management implement a monthly evaluation of open purchase orders to prevent long outstanding work orders and ensure that finished projects have been closed.

Management Response
The Division and Deputy Directors currently hold a weekly meeting to evaluate projects and open work orders. Any outstanding work orders that are open for an extended period are scrutinized. In the event that these work orders are found, the Deputy and or Director typically visits the site to determine any issues and solves them immediately. Smaller work orders that are not closed out will be scrutinized every week moving forward.

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.

Timesheets (continued)

Facility Services maintains an employee on-call rotation roster. There is a pager used and the main line provides the number to the pager. Hourly employees that are on-call receive $35 per day and overtime for any hours worked while being on call. All crew leaders and craftsmen are required to take turns being on call for 7 days at a time but are able to switch weeks with other personnel due to scheduling conflicts.

Testing
We obtained the MUNIS timecode report, payroll registers, and direct deposit reports for pay dates July 16, 2025 and October 9, 2025 from the Finance Department. The payroll register is created from the MUNIS timecode report. 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
Landscaping
We noted no exceptions in testing. Controls appear to be functioning properly.

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

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

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

Inventory

Background and Procedures
Inventory is located at the Facility Services Division building. Inventory is tracked in real time in Cityworks. This software was implemented in July 2024. The Department commonly uses items in bulk, but items that are not used often or needed immediately are purchased using County issued procurement cards. The Department also maintains a stock of high efficiency LED bulbs. Due to their portability and high value, these bulbs are stored behind a locked gate, and only supervisory personnel have access.

Testing
We obtained an inventory listing from the Inventory Manager. Ten items were selected from the warehouse floor and traced to the inventory records and ten items were selected from the inventory listing and located on the warehouse floor.

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

COLUMBIA COUNTY, GEORGIA
CLERK OF COURTS
INTERNAL AUDIT FOLLOW-UP

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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 of the Clerk of Courts' collection of fees and the submission of those fees to the appropriate recipient along with various other general operating policies and procedures. the County's management is responsible for the Clerk of Courts' 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 Office of the Clerk of 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., CPA'S

Augusta, Georgia
December 9, 2025

AUDIT OBJECTIVES

Our audit objectives were designed to:

- Obtain an understanding of the County's internal control system of the Clerk of Courts Office for operations including:
    - Collection of fees;
    - Disbursement of fees collected; and
    - Other daily operations.
- Design and execute tests of the policies and procedures for 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 audit scope was limited to the Clerk of Courts Office and internal controls relating to collection of fees, disbursement of those fees, daily operations, safeguarding of funds and adherence to policies and procedures. The internal audit focused primarily on the time period of January 1, 2025 to July 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 Clerk of Courts handles the collection of fees for the Superior and Juvenile Courts of Columbia County. Our testing focused on the following areas:

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

METHODOLOGY

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

- Interviewing Clerk of Courts Office personnel;
- Observing operations and conducting walk-through interviews; and,
- Testing documentation, such as receipts, deposits, general ledger entries and data, and any other applicable data.

BANK RECONCILIATIONS

- We noted that all aged reconciling items in the Clerk of Court's bank reconciliations have been removed. Additionally, we analyzed the transactions that we removed, noting they were duplicates.

OBSERVATIONS CONCERNING PASSPORT TRANSACTIONS

- We noted that passport applicants must pay two separate fees: the application fee (paid to the U.S. Department of State) and the acceptance fee (paid to the Clerk of Superior Court). This is consistent with the relevant Georgia Code.
- The clerk retains these fees as part of their office's revenue, but they must report them quarterly to the county governing authority (a requirement added by SB 19 in 2024).

BANK RECONCILIATIONS

Background and Procedures
At the end of each month, the Accounting Clerk for the Clerk of Courts reconciles each bank account using the ICON general ledger system.

Previous Testing
We obtained bank reconciliations for all accounts for the month of June 2025. We tested the bank reconciliations for the following:

- The bank balance on the reconciliation agrees to the ending balance per the bank statement for each account;
- The reconciled bank balance on the reconciliation agrees to the trial balance amount for each period;
- The bank reconciliation is accurate (i.e., the reconciliation foots and cross foots), and;
- Whether any old outstanding deposits or checks were present.

Previous Results
Management asserts that bank statements and bank reconciliations are reviewed for accuracy on a regular basis. All accounts tested showed evidence of review.

As of June 30, 2025, we noted one account with outstanding deposits over 30 days old.

Account Name	Amount of Aged Deposits in transit	Total Number of Deposits in Transit
General Real Estate - South State Bank	$ 807,685.03	111

Previous Recommendations
We recommend reviewing these outstanding items on a regular basis and systematically removing stale deposits in transit.

Updated Background
Clerk of Court's Office provided an explanation for the large number of aged deposits in transit (in the General Real Estate account) in a memo. They explained that a software update implemented in 2022 caused previously cleared transactions to appear as uncleared on the bank reconciliations. After our report was issued in September of 2025, the Clerk of Court's Office contacted the software vendor, Catalis. With assistance from the vendor, the duplicate transactions were removed. We were provided with the corrected bank reconciliations and a listing of the removed transactions for further analysis.

The issue identified by Clerk of Court's Office occurred in January of 2022. During our internal audit of Clerk of Court's Office, issued in 2022, we obtained and analyzed the General Real Estate account reconciliation for the month of December 2021. At that time, we reported aged deposits in transit in the amount of $56,441 and recommended these items be cleared from the bank reconciliation.

Updated Procedures, Results and Conclusions

Our analysis of the bank reconciliation

We obtained all bank statements and reconciliation from January 2022 through June of 2022 for the General Real Estate account. We observed that In January of 2022, 90 duplicate transactions appear on the list of uncleared deposits resulting in an additional overstatement of $657,682. All 90 of these deposits remained uncleared for the last several years and were still uncleared as of June 30, 2025, as identified and reported in our September 2025 internal audit report. The 12 items (totaling $56,441) identified in the previous internal audit also remained uncleared during this time. A few additional duplicate transactions occurred in April and May of 2022 resulting in a total $758,762 overstatement of this cash account at June 30, 2022. At June 30, 2023, 2024 and 2025 the balance in this cash account was overstated by $807,685 based on a review of the transactions removed.

Detailed matching of the duplicate transactions

Due to the large dollar value of the transactions removed we verified that each "voided" transaction corresponded to an identifiable duplicate. We noted that 81% of the total error was related to the 90 transactions that appeared on the January 2022 bank reconciliation. First, we compiled and cross referenced the list of cleared deposits in the January 2022 bank reconciliation to these 90 transactions. Second, we traced those cleared deposits to the actual January bank statement. We identified all but one $25 deposit, which we believe cleared in the following month.

In addition to the 90 transactions discussed above we located the following duplicate transactions:

- $6,647 - Found in the October 2021 bank reconciliation
- 31,663 - Found in the November 2021 bank reconciliation
- $12,576 - Found in the April 2022 bank reconciliation
- $18,331 - Found in the May 2022 bank reconciliations

Our conclusion

Of the $807,685 in errors identified by In our September 2025 internal audit report, we identified duplicate transactions for 90%. We believe it is a reasonable conclusion that the remaining $80,786 in errors are also due to duplicates. As noted above, management has "voided" all $807,685 in outstanding deposits. We believe this was appropriate in the circumstances. Going forward, we recommend more timely resolution of aged deposits in transit.

OBSERVATIONS CONCERNING PASSPORT TRANSACTIONS

In February 2025, the Clerk of Court began processing passport applications. There are two fees associated with the application, the application fee and the acceptance fee. The application fee varies depending on the age of applicant, if they are getting a book or card, and if they want to expedite the shipping of the passport. The application fee is sent, with the application, to the U.S. Department of State - Atlanta Office for further processing. The acceptance fee is $35 and is paid directly to the Clerk of Court. The department retains the $35 acceptance fee upon receipt of the applicant's payment.

Upon inquiry of Management about documentation kept regarding the passport applications, the Chief Deputy Clerk informed SME that they are legally not allowed to document the name of the applicant, or the type of passport they applied for. They are, however, are allowed to track the number of applications processed each month. Therefore, SME received this listing from the department. SME noted that since they began processing applications in February of 2025, up to July 2025, the date we performed the internal audit, 506 applications have been processed and $17,710 in acceptance fees have been received by the Clerk.

Updated Procedures and Results

Upon further consideration of our previous procedures, we noted that activity related to the processing of passports is not included in the general ledger or accounting records of the County. We interviewed The Clerk of Court to better understand the cash flow for the processing of the passports. The acceptance fee is directly paid to the Clerk of Court and is considered compensation. Accordingly, this compensation is subject to income taxation. The application fee is sent to the U.S. Department of State along with the application. The passport purchaser brings in two separate forms of payment: one for the Clerk and the other for the U.S. Department of State. Only personal checks or money orders are accepted for the passport. Therefore, the funds are not being intermingled with County bank accounts nor recorded in any general ledger.

In the fact pattern described above, the Clerk of Court is acting as an “Acceptance Agent” in accordance with federal regulations (22 CFR § 51.22). Additionally, Georgia code (OCGA § 15-6-77 – “Fees; construction of other fee provisions”) addresses the collection of the passport acceptance fees “as personal compensation to the clerk of the superior court for the performance of such duties.”

While we, as internal auditors, cannot make a legal determination, we have not become aware of any violation of law or noncompliance with code or regulation relating to the collection of these acceptance fees as a result of our procedures. However, during our research of the matter, we noted GA Code § 15-6-77(c)(3)(B), as amended in 2024, stipulates the following:

“*The clerk of the superior court shall disclose in a written report to the county governing authority, on a monthly basis or on such other schedule as determined by the county governing authority, the total amount of all passport application or processing fees received by the clerk during such reporting period and shall remit to the county governing authority all fees covered by such report.”*

Updated Recommendation

We recommend the Clerk of Court report to the Board of Commissioners, at least quarterly, “…*the total amount of all passport application or processing fees received…*”. To achieve this required reporting in a streamlined, transparent, and efficient manner we recommend that consideration be given to using the County’s existing point of sale systems and available financial reporting modules to process the fee and record the activity in the County’s general ledger system.