COLUMBIA COUNTY
GEORGIA

Audit Committee Meeting
Minutes for Tuesday, March 10, 2026 at 8:30 AM
Evans Government Center Auditorium, Evans, Georgia

Present at the meeting included:
Alison G. Couch, Chairman
Connie M. Melear, Vice Chairman
Douglas R. Duncan, Member
Michael W. Carraway, Member
Jim M. Steed, Member
County Manager Scott Johnson
Deputy County Manager Glenn Kennedy
Deputy County Manager Matt Schlachter
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
Steven Prather – Facilities Services
County Staff
Members of the Media and Public

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

B. INVOCATION
Chair Couch gave the invocation.

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

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

E. APPROVAL OF THE MINUTES OF PREVIOUS MEETING

(E1) December 09, 2025
Vice Chair Melear made a motion to approve the minutes from the December 09, 2025 Audit Committee meeting. Member Steed seconded the motion. The motion carried unanimously.

F. APPROVAL OF THE AGENDA
Chair Couch 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: Technology Services Division and Parks, Recreation & Events Department.

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 Recycling, Libraries, Procurement,

Licensing and Permitting.

H. COMMISSIONERS' AND PUBLIC COMMENTS AND PARTICIPATION

I. EXECUTIVE SESSION

J. ADJOURNMENT
Chair Couch adjourned the meeting at 9:01 a.m.

Alison G. Couch

Alison G. Couch, Chairman

Patrice R. Crawley

Patrice R. Crawley, County Clerk

COLUMBIA COUNTY, GEORGIA
TECHNOLOGY 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 Technology Services Division's general operating policies and procedures. The Technology Services Division (the "Division") includes the Information Technology Department ("Information Technology"), Broadband Utility Department ("Broadband"), and GIS Department ("GIS"). Columbia County's management is responsible for the Divisions'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 Technology 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
March 10, 2026

INTERNAL AUDIT OBJECTIVES

Our internal audit objectives were designed to:

- Obtain an understanding of the County's internal control system for the Technology Services Division including.
- Design and execute tests of the policies and procedures of the Technology Services Division for purchase requisitions/orders, purchase card transactions, and timesheets for employees.
- Determine if there are adequate controls to provide reasonable assurance that the Technology Services Division'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 Technology Services Division 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 Technology Services Division's internal controls relating to the adherence to policies and procedures. The internal audit focused primarily on the period July 1, 2025 to December 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:

- Incident report processing;
- Data backups and testing;
- GIS map testing;
- Broadband revenue testing;
- Policy and procedures documentation;
- Expenditures including purchase requisitions/orders and purchase card transactions;
- Timesheets for employees; and
- Inventory

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 internal audit procedures included:

- Interviewing Technology Services Division personnel;
- Observing operations and conducting walk-through interviews; and
- Testing documentation, such as purchase requisitions, purchase orders, purchase card statements, Technology Services Division employee timesheets, and other applicable data and documentation.

Incident Report Testing
- We noted no exceptions.

Site Visits
- We noted no exceptions.

Data Backup
- We noted no exceptions.

GIS Map Testing
- We noted no exceptions

Broadband Revenue Testing
- We noted no exceptions.

Purchase Requisitions
- We noted no exceptions.

Purchase Card Transactions
- We noted no exceptions.

Timesheets
- We noted no exceptions.

Inventory
- We noted one exception while testing the inventory listing held by Information Technology.

- We noted multiple exceptions while testing the inventory listing held by Broadband.

Change Management
- We noted that the Division follows all change management procedures.

Five-Year Strategic Plan
- The major categories of Strategic Initiatives were listed as security, infrastructure management, resiliency and disaster recovery, innovative solutions, personnel development, and customer engagement.

Incident Report Testing

Background and Procedures

Information Technology handles all technology support for the County and they are responsible for maintaining all infrastructures such as hardware, software, telephones, servers, etc. Information Technology also supports the computers for the Development Authority and most of the other component units of the County. Information Technology has a service desk that provides help and handles all service complaints/calls from the various departments. The complaints, referred to as incidents, can be called in or emailed into the Service Desk. The incidents are entered into BOSSDesk (Information Technology Service Management Software) by Information Technology and assigned to a team member based on the type of incident. At that time a reference number is automatically generated. The date of the incident, the actions taken by the technicians, the time taken to complete these actions and the actual resolution date are all recorded in BOSSDesk. When the assigned team member resolves the issue the incident is closed.

Testing

We selected ten open or new incidents for the time period of July 1, 2025, to December 31, 2025 from the report generated by the BOSSDesk Information Technology Service Management Software and requested additional detail for these ten incidents. We noted the reasonableness of the length of time to resolve each incident. We noted whether each documented action performed included a time entry and whether that time appeared reasonable. After resolution, we noted documentation of the incident being routed to the Service Desk for final closure and customer follow up.

We selected ten incidents that had been closed as of the time period of July 1, 2025, to December 31, 2025 from the report generated by the BOSSDesk Information Technology Service Management Software and requested additional detail for these ten incidents. We noted documentation of the incident being assigned to a team member. We noted the reasonableness of the length of time to resolve each incident. We noted whether each document’s action performed included a time entry and whether that time appeared reasonable.

Results

We noted no exceptions. For the ten closed incidents that we tested, the number of days until incident resolution ranged from zero to approximately 57 days depending upon the complexity of each incident. The ten open incidents tested were 22 days old, on average.

Site Visits

Background and Procedures

There are seven broadband network towers throughout Columbia County. Each tower is similar in construction -- each site has a 100 by 100 foot security fence with barbed wire at the top securing the structure; each tower is 300 feet tall and constructed to public safety standards; and the shelter housing the main networking system is 10 by 12 feet and is also constructed to public safety standards. Public safety standards means that the structures are built to the utmost standards to withstand strong winds to allow the continued use of the network through disaster-type situations. Also in the event of a disaster or a loss of power, the system is able to switch over to a backup power system in a tenth of a millisecond and continue running on the backup power system for up to five days. Generators on-site at each tower location run the backup power system. The Fleet Services Department is responsible for the fueling and routine maintenance of the on-site generators. Each shelter also has a standalone HVAC system that regulates the internal temperature of the shelter. In the event of a fault, the HVAC systems send an electronic alert to the Broadband Manager and the third-party company responsible for servicing the system. In the event the internal temperature of the shelter falls below or exceeds predetermined levels, an alert is sent to Broadband personnel.

To gain access to a shelter, an access code must be entered. Inside the shelter, there are two racks containing the equipment that interconnects the Public Safety Department’s radio system as well as two racks containing the equipment that interconnects all of the other departments and offices that are linked to the network.

Currently, the system is not being used to its maximum capacity and there is room for other departments and third-party customers to join the network.

In the event of a fire occurring in a shelter, the room is equipped with a tank that will remove all the oxygen from the room and extinguish the fire. All sites are secured by video monitoring by the Sheriff’s Department as well as mobile phone alerts that are sent to the Broadband Utility Manager, the Broadband Fiber Splicers, Broadband Network Engineer, and the OSP Manager at the time the shelter door is accessed using the access code, when the door is opened and when the door is closed.

Testing

One out of the seven broadband network towers were selected for a site visit. The EMA Tower site was visited on January 21, 2026.

Results

The EMA Tower site was visited with the Broadband Technician and Office Manager providing access to the facility. The site was secured and housed Broadband equipment.

Data Backup

Background and Procedures

Backups of County data are performed daily and are the responsibility of the Information Technology Server Team. Backup operations are performed after normal business hours to ensure server and network performance are not compromised. Copies of the backups are maintained by Information Technology at a secure remote site to ensure continuity for the purpose of disaster recovery. Critical data systems are monitored by the Information Technology Server team on a continuous basis and the systems are setup to notify the Information Technology Server Team and Information Technology Management in the event of a backup failure.

If a backup failure occurs the Information Technology server team must create a trouble ticket specifying which server's backup job failed and any applicable error codes. Any trouble ticket tracking a backup routine that fails three days in a row must be escalated to a manager's attention and trouble tickets may only be closed after a full backup completes on the respective system.

Testing

We requested the server backup logs from the Information Technology Manager, for July 1, 2025 to December 31, 2025.

Results

We noted that some backups did have failures and inquired Department Management what their processes are to resolve these failures. They receive an email noting the reason for failure and they then rectify the failure upon notification.

We documented a failure and compared the notification to the schedule report. We reviewed the subsequent schedule report and noted that there were no failures which demonstrates that the original failure was resolved. We also reviewed an email that the manager receives during backup failures.

Data Backup Testing

Procedures

Per Columbia County "Data Backup Policy", the Information Technology Server team is responsible for testing data backups. Backup and recovery procedures are to be tested at least semi-annually or more frequently for critical mission systems, applications, and data. County policy requires that test plans and results shall be documented for each area using the forms approved by policy and the test results are to be forwarded to Division management for review and sign-off.

Testing

We requested documentation to show that Information Technology was following the "Data Backup Policy." We viewed a backup log report verifying the backup testing succeeded and Information Technology is following the County's policy.

Results

No exceptions noted.

GIS Map Testing

Background and Procedures

The main function of GIS is to ensure that GIS information in map and digital form is made available fairly and equitably to all persons or organizations who desire it. Significant responsibilities of GIS include creating, updating, and maintaining accurate street addresses and County utilities for individuals, businesses, and other County departments.

GIS staff is tasked with retrieving GPS data for the County, such as locations and mapping of:

- Manholes
- Storm water drains
- Valves
- Hydrants
- Land uses
- Rezoning
- Water and sewer lines
- Transportation lines

GIS provides hydrant and addressing services to 911 and Fire Departments. GIS also works with the Post Office on street names and addressing; however, the Post Office can only make recommendations to the County. The Board of Commissioners is the authority on street names, and the County is the authority on addressing. Road names are presented to the Management and Internal Services Committee and then the Board of Commissioners.

Cityworks is an asset management software utilized by the County. GIS maintains the Cityworks software and provides application support to multiple other departments in addition to support for internal GIS projects. Cityworks provides the ability to attach work orders to assets such as water mains and culverts. Also, the software provides a historical overview of the testing and repairs associated with a specific asset.

Testing

We performed a walk-through of a parcel change with the GIS Analyst to get an understanding of the process. We then received a detail of all parcel changes from July 1, 2025 to January 6, 2026 from the Department and selected 10 items. For those items we reviewed the supporting documentation received from the Tax Assessor's office describing the change to be made and looked them up in the County's GIS map.

Results

No exceptions noted.

Broadband Revenue Testing

Background and Procedures

Broadband is responsible for the County's municipal open access network, which interconnects community anchor institutions, such as K-12 schools, public libraries, The Columbia County Health Department, fire and emergency facilities. In addition, Broadband provides wholesale network services to third party service providers, such as Crown Castle South, Verizon, T-Mobile and SouthernLINC.

Broadband's infrastructure allows all County departments to communicate wirelessly and to send and receive information at much faster speeds.

Broadband receives revenues from the County and third-party partners. Around two thirds of Broadband's revenues come from third-party partners and the remainder from Columbia County. Per discussion with Harold Sparrow, Broadband charges fees based on a tiered fee schedule. There are three types of fees: connection fees, activation fees, and service fees. Connection and activation fees are charged at inception of contract and service fees are a monthly recurring charge that vary based on size and usage.

Testing

Fees were tested by requesting the deposit ledgers maintained by the Finance Department for the period of January 1, 2025 through December 31, 2025. We haphazardly selected 10 deposits to trace from the deposit report to clearing the bank statement. We then requested the vendor contracts that comprised the deposit report and agreed amounts to the original signed vendor contracts.

Results

We noted no exceptions in our testing of fees.

Purchase Requisitions

Background and Procedures

When supplies are needed, the Division orders them from office supply stores. When the invoice arrives, it is entered into Munis by the Administrative Coordinator according to County policies.

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.

There are tiers 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 can be converted into a purchase order by the Procurement Department and printed from the system.

Purchase Requisitions (continued)

Testing
We haphazardly selected ten purchase orders from a general ledger report of expenditures within Munis from the time period of July 1, 2025 through October 31, 2025. We examined the invoices for the correct purchase order number and for proper approval. Next, we verified that the payment made matched the invoice that was received and the check was processed for the correct invoice amount.

Results
Broadband
- We noted no exceptions in our testing.

Information Technology
- We noted no exceptions in our testing.

Geographic Information Systems
- We noted no exceptions in our 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 will download a transaction record from Elan's website and import 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 will receive 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 posted to the general ledger as expenditures by the Finance Department Manager.

Purchase Card Transactions (continued)

Testing
We obtained the purchase card details from the Finance Department and chose one statement for each month: August 2025, September 2025, and October 2025. We observed the original receipts attached to the Statement Manager Report and proper approval. We determined the charges were for County use and further observed the line code for each expenditure was included on the Statement Manager Report. If any individual charges exceeded $5,000 we observed at least three quotes were obtained for the purchase in agreement with Procurement policies.

Results
Broadband

- We noted no exceptions in our testing.

Information Technology

- We noted no exceptions in our testing.

GIS

- We noted no exceptions in our testing.

Timesheets

Background and Procedures
The Division uses the standard County timesheets which are completed by each employee. Overtime is rare and minimal and is only authorized (by the direct supervisor) when necessary. Any overtime during a pay period is explained at the bottom of the timesheet. Each week one employee is on-call. On-call time is reported on the employee's timesheet. The employees forward their timesheets to their supervisors weekly. Non-exempt employees must complete a timesheet for each payroll cycle; however, exempt employees do not have to complete a timesheet for each payroll cycle. Exempt employees are required to complete a leave request form and have the form approved if any leave is taken. Once the timesheets are approved, including on-call and overtime pay, the Administrative Coordinator inputs the time into Munis. Once all time has been entered into the Munis system, the Administrative Coordinator prints out a report from Munis and makes copies of all timesheets. The Munis report and copies of the timesheets are hand delivered to the Finance Department.

Testing
We obtained the time sheets for the first pay period in July 2025 and first pay period in October 2025 from the Finance Department for the Division. We also obtained a copy of the payroll register that is created from the time sheets and verified that the proper amount of hours was paid during the pay period. We compared the payroll register to the direct deposit report to verify that the employee was paid the amount that was calculated from the hours on the time sheet.

Results
We noted no exceptions.

Inventory Testing

Information Technology

Background and Procedures

Information Technology currently tracks all inventory over which it has responsibility in BOSSDesk, the current inventory management software. BOSSDesk will scan the County network and record equipment based on IP addresses. However, this method is not viable for many smaller items such as cabling, phones, etc. Additionally, in some instances equipment is not connected to the County network and will not show up on the BOSSDesk scan.

When an incident for new equipment is entered into Incident Management, the assigned team member will acquire the new equipment, then proceed performing the configuration of the new equipment and documenting information on the "New Equipment Form". When working on an entire department and/or several pieces of equipment at one time, they may use the "New Equipment Spreadsheet". These forms should include the incident number, serial number, device name, confirmation if the device label was printed for the inventory, name of user, the department the equipment is for, date of installment, document if the inventory database has been updated for the device, and team member's signature and date.

When replacing/retrieving the old equipment assigned to a County employee, Information Technology staff must complete the "Replacement Equipment Form". When working on an entire department and/or several pieces of equipment at one time, the "Replaced Equipment Spreadsheet" may be used. These forms should include the incident number, serial number, name of user, the department the equipment is for, date removed, document if the inventory database has been updated for the device, and team member's signature and date.

Once the forms have been prepared and the work completed, Information Technology staff upload a copy of the forms to the incident for the work performed. Once completed, the employee will return the original forms, with the corresponding incident number documented, to the designated Inventory Control team member for verification that inventory has been updated and completed. The New Equipment Form must be completed prior to delivery of the new equipment. The corresponding Replaced Equipment Form must be completed and returned upon returning with the old equipment.

Testing

We received an Information Technology inventory listing from the Finance Department and performed test counts of inventory items. Four items were chosen from the Finance Department and traced to inventory records, and four items were selected from inventory records and located in the Finance Department.

Results

We noted one exception in our testing. One CISCO CP-8811 phone was in the auditor room, but was not on the inventory listing provided by Information Technology.

Recommendations

We recommend Information Technology perform periodic reviews of the inventory listings held at the County departments

Inventory Testing (continued)

Broadband

Background and Procedures
Because of the specialized nature and long lead times associated with many of the supplies used by Broadband, a significant amount of inventory is maintained. The Office Manager tracks the inventory levels, cost, and location using Cityworks Storeroom. Cityworks Storeroom is updated after product(s) are taken out of inventory to maintain accurate records. Random inventory checks are performed by the Office Supervisor as time permits.

Fiber optic cable and handholes are inventoried into three systems for business continuity. The primary system used is 3GIS. To ensure up-to-date data, the splicers update a PowerPoint file with matching data of the handholes. The Construction/Outside Plant Manager is responsible in preforming accurate updates in 3GIS. New installation is located by the Damage Prevention Department at Water Utility and GIS will accurately map the installation and send the file to C3BU for import into the system. The splicers will validate the data and upload the file into 3GIS. GIS will also send over a KMZ file for Google Earth; when requested. The splicers will also update a PowerPoint file with the splicing data the handholes.

Testing
We obtained a copy of the inventory tracking spreadsheet from the Broadband Office Supervisor on the date of fieldwork, January 21, 2026. We selected a sample of fifteen items to test.

Results
Of the fifteen items selected, only five agreed to the count sheet received on the day of fieldwork, noted above.

Recommendations
We recommend stressing the importance of keeping up with the inventory sheets for proper updates input into Cityworks Storeroom. Furthermore, we recommend a more uniform method of naming parts stored. These issues are, however, mitigated by the department's random inventory counts taken throughout each month.

Management Response
The Broadband Manager and the Office Manager will more frequently stress the importance of inventory control and proper use of the Cityworks Storeroom, particularly during staff meetings when everyone is together. The office manager will establish a uniform inventory management system for all materials housed both in the main building, upstairs, the POP closet and in the warehouse where fiber inventory is stored. The barcoding for materials is no longer needed. The plan includes installing a door at the top of the stairs to ensure that only three designated personnel to have access to the inventory. This measure will restrict access to only three authorized personnel and eliminate access for all others, thereby safeguarding the materials. Random inventory counts will still be continued by the Office Manager

Change Management

Background and Procedures

Information Technology has established a Change Advisory Board in order to track and evaluate changes to existing County software, reports, or hardware that have been requested by other County Departments.

Change Advisory Board (CAB) business is conducted during the Information Technology Manager's bi-weekly staff meetings. Any change that requires the Deputy County Administrator's approval is discussed and presented by the Information Technology Manager. The Information Technology Manager has final approval of any changes discussed not requiring Deputy County Administrator approval. A special CAB meeting may be called at any time by the Deputy County Administrator and/or the Information Technology Manager. A Change Manager (CM) is determined by the CAB based on the type of change requested.

The CM is responsible for ensuring all parties involved in the change are updated and working their designated area of the change. The CM will coordinate the appropriate personnel based on the change requirements, schedule meetings necessary to complete tasks, coordinate with outside vendors when necessary, update the Change Requester (CR), and communicate progress to the Information Technology Manager.

The CR initiates a change request by filling out the Change Management Request Form and submitting it to the Service Desk. The CR may be called to attend any CAB meeting to provide additional detail concerning a change or answer CAB questions to clarify change requirements. Once a request has been approved by the CAB, Service Desk will create an Assyst incident for logging the change's progress. Once the change has been analyzed, planned, tested and implemented, the CM will follow up with the CR confirming all requirements have been satisfied and direct Service Desk to close any incident created.

Testing

We inquired of Information Technology's Assistant Manager regarding the Technology Advisory Board and the process for evaluating and implementing change requests. We also viewed a documentation of the Monthly Technology Meetings.

Results

We noted that the Division follows all change management procedures.

Five-Year Strategic Plan

Background and Procedures
Information Technology developed a Strategic Plan for the years 2022-2027. The major categories of Strategic Initiatives were listed as security, infrastructure management, resiliency and disaster recovery, innovative solutions, personnel development, and customer engagement.

Testing
We requested a draft of Information Technology's Strategic Plan for 2022 - 2027. This was discussed with the Technology Services Director. It was noted that this is the first strategic plan created and the objective is to utilize the plan to create a "road map" for the County's technology initiatives through 2027.

Results
No exceptions noted.

COLUMBIA COUNTY, GEORGIA
PARKS, RECREATION & EVENTS DEPARTMENT
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 Parks, Recreation & Events Department's collection of funds and other general operating policies and procedures. The County's management is responsible for the department's accounting records. The evaluation procedures were those approved by the County. Our analysis and report do not include evaluating all internal controls over the Parks, Recreation & Events 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
March 10, 2026

INTERNAL AUDIT OBJECTIVES

Our internal audit objectives were designed to:

- Obtain an understanding of the County's internal control system of the Parks, Recreation & Events Department relating to the collection of fees, recording of fees and adherence to policies and procedures.
- Design and execute tests of the policies and procedures of collecting funds throughout the various areas of the Parks, Recreation & Events Department.
- 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 Parks, Recreation & Events Department and internal controls relating to the collection, recording, and safeguarding of funds and adherence to policies and procedures. The internal audit focused on the time period of July 1, 2025 through December 31, 2025, but certain analysis was 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.

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 internal audit procedures included:

- Interviewing Parks, Recreation & Events Department personnel;
- Observing operations and conducting walk-through interviews; and,
- Testing documentations such as receipts, deposits, registration forms, general ledger entries and data, Rec1 reports, and other applicable data and documentation.

- **Munis and Rec1 Interface**
    - Fees collected for active gym memberships and sports registrations could not be traced to Munis on an individual transaction basis.

- **Gym Memberships**
    - We noted no exceptions in our testing.

- **Rental Contracts**
    - We noted no exceptions in our testing.

- **Wildwood Park**
    - We noted no exceptions in our testing.

- **Youth and Adult Registrations**
    - We noted no exceptions in our testing.

- **National Alliance for Youth Sports (NAYS) Registration**
    - We noted no exceptions in our testing.

- **Purchase Requisitions**
    - We noted no exceptions in our testing.

- **Purchase Cards**
    - We noted no exceptions in our testing.

- **Timesheets**
    - We noted no exceptions in our testing.

Munis and Rec1 Interface

Background and Procedures

Columbia County uses the enterprise resource planning software, Munis, to perform all of their financial and management processes throughout the County. The Parks, Recreation & Events Department, however, uses a unique software package called Rec1 to handle all their accounting and management needs. As a result, the Accounting Coordinator must periodically upload the accounting information to Munis in a process known as “interfacing”. Once the interfacing process is complete, the Finance Department reviews and reconciles the uploaded information from the Parks, Recreation & Events Department to ensure all data is properly transferred to Munis.

Testing

In each of the major areas of testing, we performed tracing procedures from the Rec1 reports to the Munis reports to ensure the data properly transferred between the two software packages.

Results

We noted fees collected for gym memberships, and youth sports registration could not be traced to Munis reports on an individual transaction basis. During the interface transfer from Rec1 to Munis, deposit descriptions do not transfer over and, therefore, daily deposits cannot be identified.

During our prior internal audit, we identified the above “interfacing” issue. We again notified management at the Parks, Recreation & Events Department of our inability to trace the deposits for active gym memberships, daily passes, and youth and adult sports registration fees to Munis reports due to the “interfacing”. They stated they were aware of the issue.

Due to the “interfacing” issue, we decided to perform alternate procedures to determine whether deposits are accurately transferred from Rec1 to Munis. We haphazardly chose one month to test which was October 2025, and we compared a revenue detail from Munis to a revenue detail from Rec1. For each account and overall, we noted small variances between the reports due to the interfacing issue.

Gym Memberships

Background and Procedures

Gym facility hours are 6:00 am - 9:00 pm Monday - Friday, 9:00 am - 5:00 pm on Saturday, and 1:00 pm - 6:00 pm on Sunday. The County uses part-time employees to operate the gym. All employees can collect fees and store these fees in the safe. Payments for memberships and for rental of the facility are accepted by employees at the gym. Active members are required to swipe their issued membership I.D. card at the front desk. Once the membership period expires, the member is notified that payment is required to continue membership. If the member does not renew the membership, Rec1 deactivates the I.D. card. Membership usage is stored in Rec1 every time the member uses the facility. The employee who accepts the payment records the payment in Rec1. Rec1 produces a receipt and generates a receipt number. At the end of each shift, each employee closes out Rec1 for their transactions, prints a cash journal, and balances the funds taken during his/her shift to the cash journal. The report and monies are then placed in an envelope and deposited into the safe. All funds are maintained in the safe overnight. The next day, the funds are picked up by the Administrative Assistant at the Parks, Recreation & Events Department for reconciling and depositing procedures.

<u>Gym Memberships</u> (continued)

<u>Testing</u>
We obtained a listing of Memberships from July 1, 2025, to December 31, 2025 from the department. We haphazardly selected ten active members and traced the payment from Rec1 to the credit card receipt, then traced the payment from Rec1 to posting in the general ledger. We also agreed the amount paid to the membership rate approved by the Board.

<u>Results</u>
We noted no exceptions in our testing.

<u>Rental Contracts</u>

<u>Background and Procedures</u>
The Parks, Recreation & Events Department makes available for rent Pavilions, Gyms and various Ball Fields. The rental process has been streamlined and is now fully online, there are seldom any paper contracts. After an online application has been submitted the Parks Operations Manager receives a notification with the online information. To provide documentation to the renter for use of the field and to show proof of payment, the Parks Operations Manager then initiates a receipt.

<u>Testing</u>
We selected five rental payments during the period of July 1, 2025 to December 31, 2025, obtained from the Parks Operations Manager. We then traced the rental transaction to Rec1 and received the receipt of payment, then tied it to the purchase amount in Rec1. We verified that the payment was made prior to the required date on rental agreement and verified the fees calculated were based on approved rates.

<u>Results</u>
We noted no exceptions in our testing.

<u>Wildwood Park</u>

<u>Background and Procedures</u>
Wildwood Park ("Wildwood") is located on Clark's Hill Lake, and provides primitive and regular camp sites as well as daily passes for vehicles. Fees for the camp sites and other uses are approved by the County. Park entry fees are $3 a day for cars and trucks, $6 a day for trucks with boats, $20 a day for busses, and $5 a day for golf carts. Camping fees for the camp sites are $15 per day for primitive, $22 a day for seniors, $25 per day for regular sites, $50 a night for groups up to 30 people, and $100 a year for a membership.

<u>Testing</u>
We obtained the Wildwood Park Daily Revenue Reports and the corresponding Rec1 deposit information for the period of October 1, 2025 to October 15, 2025. We compared the Revenue detail report to the Rec1 Summary Sheet and the Cash Receipts journal. We then viewed a copy of the original deposit slip and the time stamped deposit slip.

Wildwood Park (continued)

Results
We noted no exceptions in our testing.

Youth and Adult Registrations

Background and Procedures
The Parks, Recreation & Events Department provides a variety of youth and adult sports for Columbia County, Georgia residents. Rec1 software is used to register and track all sporting event participants for registration activities.

On the day of registration, Parks, Recreation & Events Department administrative staff handle all registrants who register in person. Registration information and any necessary information is collected from the registrant and entered into Rec1 and payment is made before the registrant leaves the office. Online registrations are processed through Rec1.

Youth Registration
Discounts may be taken for multiple children in each family. The Rec1 system allows everyone to register online or in office. The procedures for birth certificates require the parent to either bring the birth certificate to the office for staff to review or send a copy. Once the birth certificate is reviewed, staff enter the household account on the Rec1 system and add a flag date of birth verification to the account to ensure the child is verified. New in 2024, users were given the ability to upload a picture of their birth certificate into their household account. While participants acquaint themselves with the upload system, all of these forms of verification will be honored until the end of 2026, at which time only the encrypted copies on the account will serve as age verification. Registration can be done in person or online. The Athletics Manager sets the calendar for registration dates for each season at the beginning of the year, with tentative dates for the first season of the next year. When the next year's calendar is finalized and approved by the Deputy Director of Community Services and staff, the Community Services Marketing Manager updates the County website.

Adult Registration
Adult sports for leagues such as softball or flag football registration is performed by the team manager/coach for all members of the team. Fees are calculated based on the number of games to be played and the cost to operate the program. The policy is for all fees to be paid before the first team game. Each adult on the team must sign the Columbia County adult sports liability waiver release, which also serves as the team roster, and each manager/coach must submit the team information sheet. The only adult sport that was played during the time of fieldwork was adult pickleball. The registration process for adult pickleball is the same as the youth registration process above, including the online payment fee and the multiple member discount.

Youth and Adult Registrations (continued)

Testing

We requested a Rec1 Activity Roster from Parks, Recreation & Events Department for all sports during the Fall and Winter of 2025 for youth registration, and the corresponding online child registration forms. We did the same for the Fall 2025 adult pickleball season. We selected fifteen youth registration payments and eight adult pickleball registration payments from the Rec1 Activity Rosters, and traced payments to registration forms. We compared the Rec1 deposit reports to the youth activity roster and the adult activity roster noting that each player correctly appeared on the roster. We also noted that online payments included a $2.50 processing fee. We then agreed the registration fee and the uniform fee from the Rec1 receipt to the board-approved registration fees. If any registration payment was made after the deadline, we noted a $10 late fee was assessed to the registrant. For any family registration which included multiple children, or multiple family members for adults, we noted the discount was included as a deduction from the total.

Results

We noted no exceptions in our testing.

National Alliance for Youth Sports (NAYS) Registration

Background and Procedures

Columbia County Parks, Recreation & Events Department requires all coaches and officials to be certified by the National Alliance for Youth Sports (NAYS) if they want to coach for more than one season. Approximately one week after youth registration is closed, coach meetings begin with the Department's personnel. As meetings are completed, Administrative Assistant inputs each coach's information. If a coach indicates they are already certified, Athletics Manager or the Athletics Administrative Assistant verifies the certification is current on the NAYS website.

When all meetings have been held, Athletics Manager or Athletics Administrative Assistant submits the batch to register the coaches with NAYS. When the batch is submitted, payment is required. Athletics Manager's or the administrative assistant's credit card is charged for payment and receives an email receipt to support the charge. At this time, programming staff are asked to notify the coaches that they should expect to receive their email instructions on how to go online and go through the training. NAYS no longer sends an email notification with a list of those registered but not certified to the Athletics Manager bi-weekly. Instead, the Administrative Assistant tracks registration status throughout the season and updates the coordinating staff on completion status.

Credits are issued by NAYS for any registered coach who has not completed the certification by the end of the season. Administrative Assistant contacts NAYS at the end of each season and requests credits be issued. Credits are applied to the next invoice billed. Coaches are no longer automatically disqualified from future coaching opportunities due to incomplete NAYS training; however, lack of completed NAYS training used as disqualifying criteria in the coach selection process if there is an excess of volunteers.

National Alliance for Youth Sports (NAYS) Registration (continued)

Testing
We obtained the League Detail reports from July 4, 2025, to December 25, 2025. From the League Detail reports, we selected ten coaches for testing from the batch payment reports. We obtained the batch reports from the NAYS system from the Department Manager to verify the selections were registered and registration for certification was paid for by Columbia County Parks, Recreation & Events Department. We viewed the list of certified coaches in NAYS and received the most recent email notification from NAYS for coaches registered who had not completed the certification.

Results
We noted no exceptions during testing.

Purchase Requisitions

Background and Procedures
The Community Services Administrative Coordinator enters all purchase requisitions into Munis. The Community Services Administrative Coordinator can approve any purchases up to $500. The Parks, Recreation & Events Managers approve all invoices for the Parks, Recreation & Events Department if within his approval limit of $5,000. Any invoices over $5,000 are approved by the Deputy Division Director of Community Services. Invoices for these purchases require the approval signature of the employee's supervisor. Purchases between $5,000 and $24,999 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 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 can be converted into a purchase order by the Procurement Department.

Testing
We obtained the purchase order reports for the time period of July 1, 2025, to October 31, 2025. We haphazardly selected ten transactions from each department and examined the related requisition for proper approval in Munis. We also examined the purchases orders for proper approval, verified that the payment made matched the invoice that was received, and viewed quotes for purchases over $5,000.

Results
We noted no exceptions in our testing.

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.

<u>Purchase Cards</u> (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 posted to the general ledger as expenditures by the Finance Department Manager.

<u>Testing</u>
We obtained the purchase card details from the Finance Department and chose one statement from each department for each month: August 2025, September 2025, and October 2025. We observed the original receipts attached to the Statement Manager Report and proper approval. We determined the charges were for County use, observed that the line code for each expenditure was included on the Statement Manager Report, and if any charges exceeded $5,000, we observed at least three quotes were obtained.

<u>Results</u>
We noted no exceptions in our testing.

<u>Timesheets</u>

<u>Background and Procedures</u>
Employees input time using the employee self-service system, and then employees time is approved by their supervisor

<u>Testing</u>
We obtained the time sheets for the payroll period ending July 12, 2025 and October 4, 2025 from the Finance Department for the Parks, Recreation & Events Department. We then obtained a copy of the payroll register that is created from the time sheets and verified that the proper amount of hours was paid during the pay period. We also compared the payroll register to the direct deposit report at the Finance Department to verify that the employee was paid the amount that was calculated from the hours on the time sheet.

<u>Results</u>
We noted no exceptions in our testing.