Audit Committee Meeting
Minutes for December 14, 2021 at 8:30 AM
Evans Government Center Auditorium, Evans, Georgia

Present at the meeting included:

Connie M. Melear, Chairman
Donald Skinner, Sr., Vice Chairman
Gary L. Richardson, Member
Dewey G. Galeas, Member
Douglas R. Duncan, Jr., 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
Chief Wallen – Fire Services
Kyle Titus - Engineering Services
Scott Sterling - Planning Services
Stacey Gordon – Water Utility
Michael Blanchard - Technology Services
County Staff

Members of the Media and Public

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

B. INVOCATION
Chairman Melear gave the invocation.

C. PLEDGE OF ALLEGIANCE
Chairman Melear led the Pledge of Allegiance to the flag.

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

E. APPROVAL OF THE MINUTES OF PREVIOUS MEETING

(E1) SEPTEMBER 14, 2021
Member Richardson made a motion to approve the minutes from the September 14, 2021 Audit Committee meeting. Vice Chairman Skinner seconded the motion. The motion carried unanimously.

F. APPROVAL OF THE AGENDA
County Manager Johnson requested to remove Item G1a1 Fiscal Year 2020/2021 External Audit Results Summary. Chairman Melear presented the agenda with requested item removed.

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:

SPLOST Funds, Facility Management and Coroner’s Office.

Each of the draft reports are attached to the minutes.

(G1a2) Internal Audit Update
Mr. Snider stated that an audit of the Lodging Tax, Alcohol Licensing and Occupational Tax, Plan Review, Customer Services/311 Call Center, Tax Assessors Office and the Clerk of Court are due for upcoming internal audit.

H. COMMISSIONERS' AND PUBLIC COMMENTS AND PARTICIPATION

I. EXECUTIVE SESSION

J. ADJOURNMENT
Chairman Melear adjourned the meeting at 8:49 a.m.

Signature on File	Signature on File
Connie M. Melear, Chairman	Patrice R. Crawley, County Clerk

COLUMBIA COUNTY, GEORGIA
SPLOST FUNDS
(2011-2016, 2017-2022, 2017 GO BOND)
INTERNAL AUDIT

TABLE OF CONTENTS

Michelle Bennett, CPA
Rick L. Evans, CPA
E.J. Maddocks, 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 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
December 14, 2021

Serotta Maddocks Evans, CPAs 2743 Perimeter Parkway | Building 100, Suite 200 | Augusta, GA 30909 | p: 706.722.5337 | f: 706.724.3299
www.smecpa.com 125 Park Avenue SW | Suite 200 | Aiken, SC 29801 | p: 803.648.6047 | f: 803.648.6543

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, 2020 to September 30, 2021, 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, 2020 through September 30, 2021.

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 September 30, 2021 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.

RESULTS

- We read the resolutions to impose the sales and use tax for the 2011 - 2016 SPLOST beginning on January 1, 2011 and ending on December 31, 2016, and the 2017 - 2022 SPLOST beginning on January 1, 2017 and ending on December 31, 2022.

- We read the bond resolution agreements for the 2017 general obligation bond.

- We compared the SPLOST resolutions with budget and actual records of receipt and disbursement of SPLOST funds from July 1, 2020 until September 30, 2021. We agreed cash and investment balances, per the general ledger, to bank and investment statements on September 30, 2021. We confirmed all SPLOST receipts with the state of Georgia for the fifteen-month period ended September 30, 2021. We considered the effects of capital expenditures, debt service payments, investment income, and other effects on fund balance during the fifteen-month period ended September 30, 2021. We did not note any SPLOST receipts that were unaccounted for on September 30, 2021 or improperly expended during the period then ended.

- We tested SPLOST project disbursements of $16,841,238 for the fifteen-month period ended September 30, 2021. 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 out of the SPLOST funds totaling $5,290,178 and transfers into the SPLOST funds totaling $6,224,851 for the fifteen-month period ended September 30, 2021. We verified that all transfers were 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 Columbia County Performing Arts, Board of Commissioners Transportation Discretionary Fund – LGMI Phase I, and the Plaza Parking Garage 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 all SPLOST projects with expenditures during the fifteen-month period ended September 30, 2021.

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

- We confirmed SPLOST receipts of $37,329,97 for the fifteen-month period ended September 30, 2021 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 $82,704,963, to the September 30, 2021 bank/investment statements.

RESULTS (continued)

- We tested the Series 2017 debt service payments consisting of interest payments in the amounts of $1,399,500, $1,399,500, and $1,344,875 in July 2020, January 2021, and July 2021, respectively. We also tested the principal payment made in January 2021 in the amount of $2,185,000. The principal payment agreed to the bond resolution without exception.

- We tested SPLOST-related interest earnings of $136,148 during the fifteen-month period ended September 30, 2021 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
FIFTEEN-MONTH PERIOD ENDED SEPTEMBER 30, 2021

EXPENDITURES	2011-2016 SPLOST	2017 General Obligation Bond	2017-2022 SPLOST	TOTAL
Transfers Out	$ -	$ -	$ 5,290,178	$ 5,290,178
Administration/Testing	1,058	-	-	1,058
CIP Other	136,410	213,912	10,202	360,524
Communications	-	8,204	-	8,204
Compensation	-	573,115	52,476	625,591
Construction	1,915,180	15,196,605	1,560,882	18,672,667
Contract O/S SVS	-	1,824	-	1,824
Design/Inspection Fees	120,186	187,499	145,179	452,864
Dues & Subscriptions	-	1,800	-	1,800
Furn Fixtures Equip	-	64,724	59,111	123,835
Gas/Oil/Diesel Fuel	-	1,510	-	1,510
Land & Site Utilities	9,025	-	-	9,025
Postage	-	34	-	34
Professional Fees	-	2,627	-	2,627
R/W Acquisition	-	288,288	35,859	324,147
Supplies	-	4,504	-	4,504
Travel/Training/Conference	-	90	-	90
Uniforms	-	783	-	783
Municipal (Harlem & Grovetown)	-	-	2,865,403	2,865,403
Total SPLOST Expenditures	$ 2,181,859	$ 16,545,518	$ 10,019,290	$ 28,746,668

COLUMBIA COUNTY, GEORGIA
FACILITY MANAGEMENT
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 Facility Management Department's expenditure of funds, and other general operating policies and procedures. Columbia 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 Facility Management 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
December 14, 2021

INTERNAL AUDIT OBJECTIVES

Our internal audit objectives were designed to:

- Obtain an understanding of the County's internal control system for the Facility Management Department relating to the expenditure of funds, and other general operating policies and procedures, and the Facility Management Department'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 because of our testing of those internal controls.

SCOPE

Our internal audit scope was limited to the Facility Management Department and the evaluation of certain internal controls and operating procedures of the Facility Management Department's expenditure of funds, and adherence to internal policies and procedures. The internal audit focused primarily on the period July 1, 2020 through September 30, 2021, but certain analyses were performed outside of this 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:

- Expenditures
  - Purchase Requisitions
  - Purchase Cards
  - Fuelman Cards
- Miscellaneous Items
  - 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:

- Interviewing Facility Management personnel.
- 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 one purchase exceeding the purchase limit ($20,000 at the time) without documentation of competitive bids or sole-source provider.
- **Purchase Cards**
  - We noted two purchases exceeding the purchase limit ($2,000 at the time) without documentation of the required quotes. We noted one instance where the receipt did not support the full amount purchased, and five instances where there were lost or missing receipts.
- **Timesheets**
  - We noted no exceptions to the items selected for testing.
- **Fuelman Reports**
  - Of the 105 transactions that occurred during this period, we noted two erroneous odometer entries.
- **Inventory**
  - We noted six instances of disagreement between the inventory system and what was on hand.

Purchase Requisitions

Background and Procedures

Purchases up to $2,000 ($5,000 after September 2021) 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 $2,000 ($5,000 after September 2021) and $20,000 ($25,000 after September 2021) require a quote sheet with three to five price quotations attached. Purchases over $20,000 ($25,000 after September 2021) require a request for proposal (RFP)/bid and are processed through the Procurement Department.

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

Testing

We obtained a listing of all expenditures for the period July 1, 2020 to September 30, 2021. We selected 15 expenditures from the period to test. For each expenditure, we examined the related requisition for proper approval in Munis. For expenditures over $2,000 ($5,000 after September 2021), we observed price quotes, bids, direct approval by the Board of Commissioners, or documentation that this was a sole-source provider or an emergency. We also examined the purchase orders for proper approval. We then verified that the payment amount matched the payment due on the invoice received.

Results

We noted one purchase exceeding the purchase limit ($20,000 at the time) without documentation of competitive bids or sole-source provider.

Managements' Response

The vendor is a sole-source provider. We will emphasize the importance of documenting purchases that are from sole-source providers as such.

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

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 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

There are 32 employees with purchase cards.

We tested the statements dated February 3, 2021, February 17, 2021, August 4, 2021, and August 18, 2021 for four frequent purchase card users, testing 33 transactions in total. 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 $2,000 ($5,000 after September 2021), we verified that the County's Purchasing Policy was followed.

Results

We noted two purchases exceeding the purchase limit ($2,000 at the time) without documentation of the required quotes. We noted one instance where the receipt did not support the full amount purchased, and five instances where there were lost or missing receipts.

Managements' Response

For the purchases exceeding the purchase limit, we will emphasize the importance of documenting sole-source providers and emergency purchases. Additionally, the raised threshold from $2,000 to $5,000 will reduce the administrative burden of seeking bids for relatively small purchases. For the inadequate receipt documentation, we implemented a new procedure in October where employees scan in receipts using their iPads. This has improved compliance in this area.

Timesheets

Background and Procedures

A County-wide Excel form is used by each department for timesheets, which are completed by the Administrative staff for the department. Each employee signs off on the timesheet as approval for the hours recorded. Each timesheet is reviewed by the Department Manager for approval. The timesheet is forwarded to the Finance Department for further processing. All pay rates are pre-established in Munis by the Human Resources Department. The Human Resources Department maintains a spreadsheet detailing each employee's straight time, overtime, and time off to facilitate data entry in Munis. The timesheets, along with the Munis Payroll Report, are routed to the Finance Department to issue payroll checks or direct deposits.

Testing

We obtained payroll documentation for the payroll periods ending June 19, 2021 and September 25, 2021 from the Finance Department and tested all employees on the payroll register. For all employees, we verified that the hours on the payroll register agreed to the direct deposit report, and the total on the direct deposit report cleared the bank statement. For non-exempt employees, we verified that the timesheet was signed by the employee and approved by the manager. If an employee had overtime or PTO, we verified this was approved by a manager.

Results

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

FUELMAN REPORTS

Background and Procedures

The County keeps a Fuelman card for each County vehicle. When a vehicle needs gas, the employee swipes the Fuelman card at the pump. This prompts the employee to enter his/her PIN and the odometer reading for the vehicle. The employee can pump gas after these two pieces of data have been entered. This information allows the Fleet Services Department to know the odometer readings for each vehicle, miles per gallon for each vehicle, and which County employees are using which County vehicles.

Testing

To test the data, we obtained Fuelman reports for the months of May 2021 and August 2021 from the Fleet Department. We analyzed all transactions for the Facility Management Department for those two months. For each transaction, we verified that:

- The odometer entry appeared reasonable
- The miles per gallon was not unreasonably low for the vehicle type
- The miles per gallon was not unreasonably low compared to other fill-ups

Results

Of the 105 transactions that occurred during this period, we noted two erroneous odometer entries. One entry for vehicle for vehicle 1664 on May 25, 2021 was keyed as an amount lower than the prior odometer reading, indicating it was keyed incorrectly. One entry for vehicle 1541 on August 11, 2021 was keyed as more than 5,000 more miles than the prior odometer entry, indicating it was keyed incorrectly. We noted no other exceptions.

Managements' Response

This indicates a 2% rate of keying errors over the months reviewed, which is low. We will emphasize the importance of proper mileage entry.

Inventory

Background and Procedures

The Facility Management Department maintains inventory of parts commonly used in the repair and upkeep of County buildings and facilities. The Inventory Specialist utilizes the FacilityDude software for inventory tracking. Whenever a maintenance or custodial employee needs to draw on current inventory, they must submit a form and provide a work-order number to the Inventory Specialist. The exception to this process is the routine delivery of custodial supplies which are performed on a weekly basis to replenish the custodial supply closets in each county building.

Testing

On November 19, 2021, we obtained a list of all maintenance and custodial supplies on hand from the Inventory Specialist. We selected 10 items from the inventory listing and agreed the number of items on hand to the inventory listing. We then selected 10 items on hand and verified that the total agreed to the inventory listing.

Results

We noted that the inventory system was in use and was mostly kept up to date. However, we noted the following exceptions:

- Three instances of fewer items on hand than in the inventory system.
- Two instances of more items on hand than were in the inventory system.
- One instance of an item on hand that was not in the inventory system.

Recommendations

We recommend that management ensure the inventory on hand agree to the inventory in the system.

Management Response

The Department is in the process of upgrading its inventory tracking and verifying all items agree between the system and what is on hand. The Inventory Control Clerk has been in the position for a few months and is making improvements to the tracking system.

COLUMBIA COUNTY, GEORGIA
CORONER'S OFFICE
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 Coroner's Office's maintenance of job logs, employee payroll, and other general accounting policies and procedures. Columbia County's management is responsible for the department's accounting records, internal controls, and operating procedures. The evaluation procedures were those approved by the County. Our analysis and report do not include evaluating all internal controls over the Coroner's Office.

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

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

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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
December 14, 2021

INTERNAL AUDIT OBJECTIVES, SCOPE AND METHODOLOGY

AUDIT OBJECTIVES

Our audit objectives were designed to:

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

SCOPE

Our internal audit scope was limited to the Coroner's Office's internal controls relating to the maintenance of internal records, employee payroll, and other general accounting policies and procedures. The internal audit focused primarily on the period July 1, 2020 through September 30, 2021, but certain analyses were performed outside of this period. The specific scopes and timeframes of testing are stated within the procedures and results section of this report, as identified in the table of contents.

Our testing focused on the following areas:

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

METHODOLOGY

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

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

SUMMARY OF INTERNAL AUDIT RESULTS

JOB LOGS

- We noted no exceptions to the items selected for testing. Controls over case documentation appears to be functioning properly.

EMPLOYEE PAYROLL

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

FUELMAN REPORTS

- We noted one instance of an incorrect odometer reading.

PURCHASE CARD TRANSACTIONS

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

PURCHASE REQUISITIONS

- We noted one transaction coded to the Coroner's Department that should have been coded to the Sheriff's department.

CERTIFICATION REQUIREMENTS

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

BACKGROUND AND PROCEDURES, TESTING, RESULTS AND MANAGEMENT RESPONSES

JOB LOGS

Background and Procedures

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

Testing

We obtained the Coroner's job log internal tracking spreadsheets for Deputy Coroners for the period August 2, 2021 through October 23, 2021 and for the Coroner for the period June 13, 2021 through October 8, 2021 and tested them for the items listed below:

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

Results

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

EMPLOYEE PAYROLL

Background and Procedures

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

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

Testing

We obtained job submission reports for June 24, 2021 and September 15, 2021 and the corresponding payroll register and direct deposit register, and tested them for the following items:

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

EMPLOYEE PAYROLL (continued)

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

FUELMAN REPORTS

Background and Procedures

The County keeps a Fuelman card for each County vehicle. When a vehicle needs gas, the employee swipes the Fuelman card at the pump. This prompts the employee to enter his/her PIN and the odometer reading for the vehicle. The employee can pump gas after these two pieces of data have been entered. This information allows the Fleet Services Department to know the odometer readings for each vehicle, miles per gallon for each vehicle, and which County employees are using which County vehicles.

Testing
To test the data, we obtained Fuelman reports for the months of May 2021 and August 2021 from the Fleet Department. We analyzed all transactions for the Coroner's department for those two months. For each transaction, we verified that:

- The odometer entry appeared reasonable
- The miles per gallon was not unreasonably low for the vehicle type
- The miles per gallon was not unreasonably low compared to other fill-ups

Results
We noted the odometer entry on May 28, 2021 was inconsistent with the prior odometer reading. The prior odometer reading was 40,946, but the reading entered on May 28, 2021 was only 59 miles for the same vehicle. We noted no other exceptions.

Managements' Response
This was a keying error. We will emphasize the importance of proper mileage entry.

BACKGROUND AND PROCEDURES, TESTING, RESULTS AND MANAGEMENT RESPONSES

PURCHASE CARD TRANSACTIONS

Background and Procedures

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

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

Testing

The County Coroner is the only employee with a purchase card.

We tested the statements dated February 17, 2021 and August 18, 2021. 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 $2,000 ($5,000 after September 2021), we verified that the County's Purchasing Policy was followed.

Results

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

BACKGROUND AND PROCEDURES, TESTING, RESULTS AND MANAGEMENT RESPONSES

PURCHASE REQUISTIONS

Background and Procedures

Purchases up to $2,000 ($5,000 after September 2021) 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 $2,000 ($5,000 after September 2021) and $20,000 ($25,000 after September 2021) require a quote sheet with three to five price quotations attached. Purchases over $20,000 ($25,000 after September 2021) require a request for proposal (RFP)/bid and are processed through the Procurement Department.

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

The Coroner's Office does not process purchase requisitions electronically due to the nature of the position and being away from the office often. The County Coroner signs invoices indicating his approval and faxes the invoice to the Finance Department for payment. The Budget Manager reviews the invoices and signs and dates the invoice indicating approval for payment.

Testing

We obtained a listing of all expenditures for the period July 1, 2020 to September 30, 2021. We selected 10 expenditures from the period to test. For each expenditure, we examined the related requisition for proper approval in Munis. For expenditures over $2,000 ($5,000 after September 2021), we observed price quotes, bids, or documentation that this was a sole-source provider or an emergency. We also examined the purchase orders for proper approval. We then verified that the payment amount matched the payment due on the invoice received.

Results

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

Managements' Response

This was a keying error. We will emphasize the importance of coding expenses to the correct accounts.

BACKGROUND AND PROCEDURES, TESTING, RESULTS AND MANAGEMENT RESPONSES

CERTIFICATION REQUIREMENTS

Background and Procedures

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

Testing

During our fieldwork at the Coroner's Office, we noted certifications were present on the wall for the County Coroner and Deputy Coroners. We also discussed the certification requirements with the County Coroner who has a firm understanding of the requirements, and who noted that employees were adequately trained. During our testing of general ledger expenses, we noted recorded expenses related to training for the Coroner and employees.

Results

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