Special Called Audit Committee Meeting
Minutes for January 11, 2022 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
Douglas R. Duncan, Jr., Member
County Manager Scott Johnson
Deputy County Manager Matt Schlachter
County Clerk Patrice R. Crawley
County Attorney Chris Driver

Commissioner Dewey G. Galeas was absent

Division Directors:
John Luton – Community & Leisure Services
Chief Wallen – Fire Services
Kyle Titus - Engineering Services
Scott Sterling - Planning Services
Paul Scarbary – Development 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 American flag.

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

E. APPROVAL OF THE MINUTES OF PREVIOUS MEETING

(E1) December 14, 2021
Member Richardson made a motion to approve the minutes from the December 14, 2021 Audit Committee meeting. Member Duncan seconded the motion. The motion carried unanimously.

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

G. DEBATE AGENDA

(G1) New Business

(G1a) Management Services

(G1a1) Fiscal Year 2020/2021 Audit Results Summary
Ms. Bonnie Cox with Cherry Bekaert gave Fiscal Year 2020/2021 Audit Results Summary to the committee.

H. COMMISSIONERS' AND PUBLIC COMMENTS AND PARTICIPATION

I. EXECUTIVE SESSION

J. ADJOURNMENT

Chairman Melear adjourned the meeting at 8:38 a.m.

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

Columbia County, GA

Audit Results for the Year Ended June 30, 2021

December 14, 2021

Bonnie Cox, CPA – bcox@cbh.com

Cherry Bekaert LLP
CPAs & Advisors

Management Responsibility

- Adopting sound accounting policies
- Establishing and maintaining internal control
- Fairly presenting financial statements in accordance with U.S. GAAP
- Disclosing all known internal control deficiencies
- Disclosing any known fraud

Auditor Responsibility

Plan and perform	Express	Communicate
Plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement	Express an opinion on the financial statements as of and for the year ended June 30, 2021– **Unmodified "clean" opinion**	Communicate significant matters identified during our audit to the Audit Committee and management

Required Communications

There were NO:

- Transactions entered into by the County for which there is a lack of authoritative guidance
- Significant difficulties encountered in performing the audit
- Disagreements with management
- Uncorrected misstatements identified as a result of our audit procedures
- Issues discussed prior to our acceptance
- Consultations with other independent accountants

Other matters:

- Cherry Bekaert remains independent
- Management to provide written representations to us

Required Communications

Significant Accounting Estimates

- Allowance for doubtful accounts
- Estimated useful lives of capital assets (depreciation expense)
- Estimated landfill post closure costs
- Fair market value of investments
- Other post employment benefits liability and deferred inflows and outflows of resources

New Accounting Standards

- No new accounting standards implemented in the current year

Audit Results - Compliance

Schedule of Expenditures of Federal Awards

- 2021 compliance testing performed during the current year audit over 1 program
  - Coronavirus Relief Fund

Compliance Findings

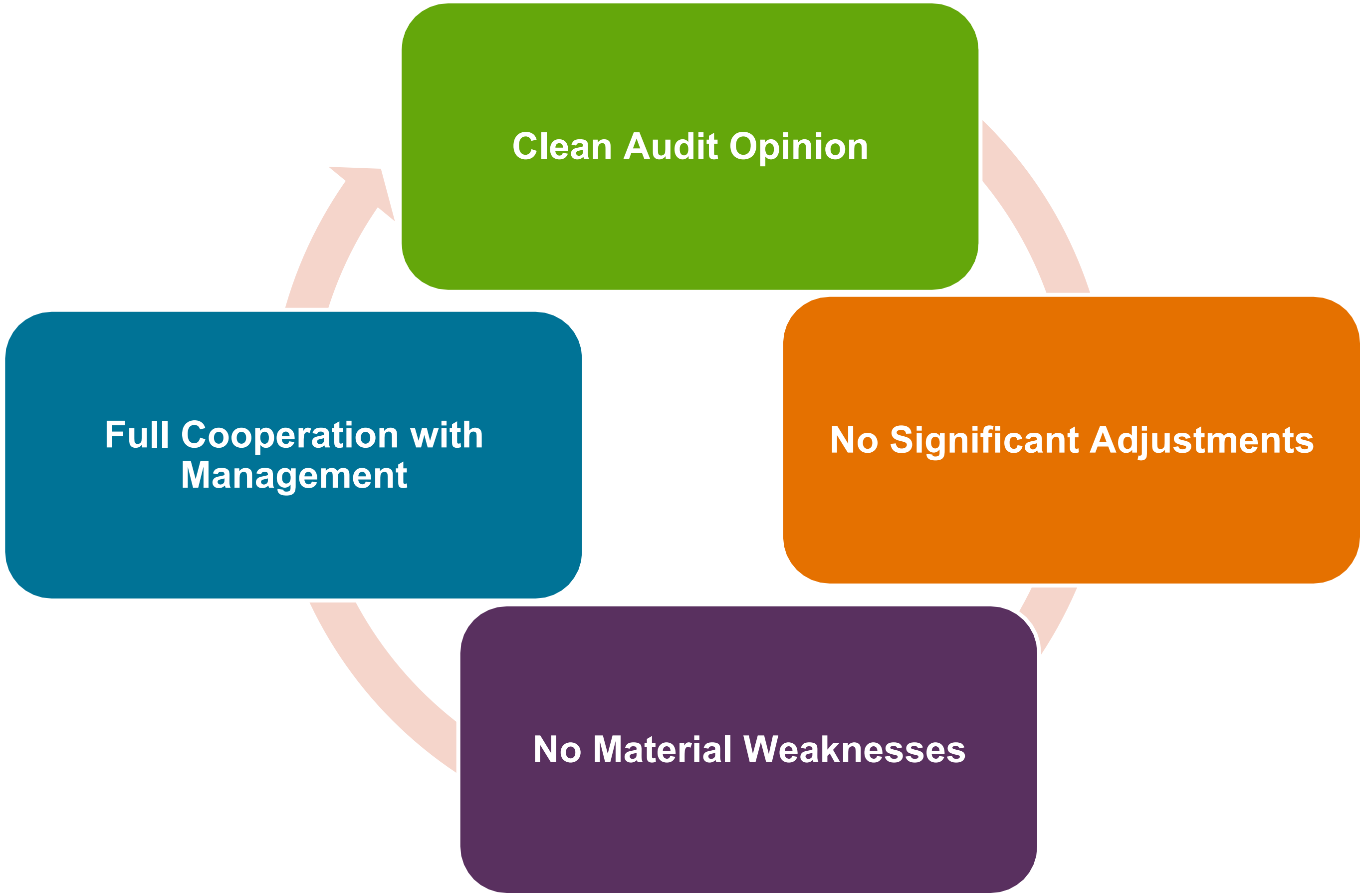
- No findings related to compliance testing noted

Future Accounting Pronouncements

GASB SGAS No.87 - Leases

- Requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases
- It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset
- Lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources
- Effective for fiscal year ending **June 30, 2022**

Summary


Clean Audit Opinion
No Significant Adjustments
No Material Weaknesses
Full Cooperation with Management

Questions

Contacts

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