

**CLAYTON COUNTY TOURISM AUTHORITY
BOARD MEETING
THURSDAY, OCTOBER 13, 2022**

MINUTES

I. CALL TO ORDER:

Chairman Damon T. Williams called the meeting to order at 4:15 p.m. Beth Bailey conducted the roll call.

II. ROLL CALL:

Attendee Name	Title	Status
Damon T. Williams	Chairman	Present
Miyoshi Bourget	Board Member	Present via Zoom
Lynda Browning	Vice Chair	Absent
Myla Chapman	Board Member	Present via Zoom
Tonya Clarke	Board Member	Absent
Gabe Johnson	Board Member	Present via Zoom
Bud Smith	Board Member	Present

Staff: Tamara Patridge, Executive Director; Beth Bailey, Special Projects Manager/Interim Finance Manager; Valerie Newell, Visitors Center Manager
Guest: Dan Soles, Fulton & Kozak CPA

III. ADOPTION OF AGENDA/CONSENT AGENDA

CONSENT AGENDA

MINUTES

1. August 2022

FINANCIAL REPORT

1. July and August 2022
 - a. Tourism Authority
 - b. Convention & Visitors Bureau

END OF CONSENT AGENDA

Motion to approve, Miyoshi Bourget; second, Gabe Johnson. Unanimous approval.

IV. OLD BUSINESS

1. Restaurant Week 2022

- a. Ms. Patridge reported that Clayton County Restaurant Week kicks off on Monday, October 17th. Staff has made 150 personal visits to restaurants throughout the county inviting them to participate.
- b. Ms. Patridge informed that we have several county leaders who have helped promote Restaurant Week including Jonesboro City Council leadership, Clayton County Commissioners, Commissioners' constituent aides, and Clayton County Communications. The City of Morrow placed advertisements on their digital billboard and on all their social media channels. Other promotion and advertising include Atlanta Magazine's Food & Drink newsletter, flyers at Clayton County senior centers, recreation centers and libraries. Ms. Patridge explained that Restaurant Week is of great benefit to our local restaurants as they are a large part of our hospitality industry. Although it was discovered that for-profit businesses were not eligible for Clayton County Tourism Grant funding, Restaurant Week provides a much-needed boost to their marketing and advertising efforts as their budgets continue to dwindle as they recover from the pandemic.
- c. Ms. Patridge reported that through this grassroots effort, the CVB has been able to assess the needs of local restaurants and process which may need additional resources, have plans for expansion, or simply need help with advertising that they are in Clayton County. Ms. Patridge stated that Visitors Center Manager Ms. Newell and her staff had personally visited with restaurant owners. Member Bourget asked Ms. Newell what her takeaway from this effort has been. Ms. Newell explained that she enjoyed personally visiting with the restaurant owners and staff to begin to build a relationship of trust. Ms. Newell expressed that the goal of the CVB as a partner with other organizations within Clayton County was to keep business in Clayton County. The owners and managers she spoke with expressed their appreciation for the effort and were excited to learn about the many ways the CVB was willing to help them and were especially excited about the 2023 Black Restaurant Week. Ms. Patridge shared that the staff is learning the personal stories of the owners and had become more invested in their success.
- d. Ms. Patridge reported that currently 40 restaurants are participating and that 75% identify as black-owned. She shared that black-owned businesses are disproportionately recovering from the pandemic and need our support. Ms. Patridge shared her plans for Clayton County's first-ever Black Restaurant Week in June 2023.
- e. Ms. Patridge explained that all print collateral displays a QR code that will lead visitors directly to the Restaurant Week deals page. Staff will personally follow up with each participant to survey the number of redemptions, impact, suggestions for next year and overall success.
- f. Chairman Williams asked that the list of participating restaurants be sent to the board and Ms. Patridge indicated she would ensure the board received the list as well as flyers for the board to distribute to their network.
- g. Ms. Bourget extended kudos to Ms. Patridge and the staff for her efforts in making this event possible.

V. NEW BUSINESS

1. FY 2021 Audit Report

- a. Ms. Patridge introduced Dan Soles with Fulton & Kozak CPA. Mr. Soles stated he would verbally report the higher levels of information regarding the FY 2021 audit and that he was willing to answer any questions the board members may have while going through the report. Mr. Soles reported that there were no issues and offered a clean opinion which could be found first in the audit report given to each member. Mr. Soles noted the CVB's financial position had an increase of approximately \$230,000.00 and the payables had decreased approximately \$40,000.00. Mr. Soles reported that the functional expenses, such as salaries, collateral materials, advertising, gift shop, and maintenance had decreased for FY 2021. Chairman Williams inquired as to the reason for these differences. Mr. Soles explained that this was mostly due to recovery from the pandemic because there would have been less activities, but revenues remained almost the same. Mr. Soles stated that the CVB had a change in assets which now passed the \$1 million threshold. Mr. Soles noted that the accrued vacation liability decreased by \$3,000.00. Mr. Soles informed the board that there will be new accounting notes in the next couple of years including ASU (Accounting Standard Use) which changes when revenue is recognized. He noted that going forward leases will need to be included on financial statements as a liability but will decrease over time. Chairman Williams asked for more clarification for the payables decrease. Mr. Soles said that he would research further and email an explanation for the decrease. Ms. Patridge stated that most of the decreases in payables and increase in assets is partially attributed to the COVID pandemic and the fact that the 2020 hotel/motel tax collections were considerably lower for the same reason. (Note: subsequent email from Mr. Soles gave specific reason for approximately \$30,000.00 payable decrease was attributed to a contracted annual payment made to Historical Jonesboro for City of Jonesboro's hotel/motel tax collections. This payment was accrued in the 2020 audit, and he does not anticipate this issue arising in any subsequent audits).
- b. Chairman Williams inquired about journal entries. In years past, the audit has been based on an accrual basis while the 990-tax return has been filed on a cash basis and this discrepancy was never addressed by the prior administration. Mr. Soles stated that moving forward, both will be completed on an accrual basis thus eliminating the necessity for journal entries to correct not errors in administration, but errors in different reporting basis, i.e., cash vs. accrual. Mr. Soles explained that beginning this audit, Ms. Patridge approved that he as the Auditor and the CVB's CPA from Loggins, Kern and McCombs will be working with one another directly to have the audit and tax return both filed as accrual.
- c. Mr. Soles addressed the recommendation from the FY 2020 audit for a separation of duties. Mr. Soles reported that the staff had made changes to improve and commended the controls put in place to manage the duties. Mr. Soles noted that it is very difficult to accomplish a separation of duties with such a small staff and this is not uncommon for small organizations.

- d. Ms. Patridge thanked Mr. Soles for working with Ms. Bailey and representatives at Loggins, Kern and McCombs to have the CVB audit, tax return and financials audited in a more efficient and transparent manner.

VI. PUBLIC COMMENT AND GENERAL DISCUSSION

No public comments.

VII. EXECUTIVE SESSION

No matters of real estate, legal, or personnel for discussion.

VIII. MOTION TO ADJOURN

1. Motion Miyoshi Bourget; second Myla Chapman; unanimous approval.
2. Meeting ended at 4:56 p.m.