

STATE OF GEORGIA

COUNTY OF CLAYTON

RESOLUTION NO. 2022-167

A RESOLUTION AUTHORIZING THE CLAYTON COUNTY INTERNAL AUDIT DEPARTMENT TO IDENTIFY AND RECOMMEND ACCOUNTING FIRMS TO THE CLAYTON COUNTY BOARD OF COMMISSIONERS TO ENTER INTO AN AGREED UPON PROCEDURES ENGAGEMENT AGREEMENT; TO AUTHORIZE THE CHAIRMAN TO EXECUTE ANY DOCUMENTS AND TO OTHERWISE PERFORM ALL ACTS NECESSARY TO ACCOMPLISH THE INTENT OF THIS RESOLUTION; TO AUTHORIZE THE CHIEF FINANCIAL OFFICER TO AMEND THE BUDGET TO REFLECT AN APPROPRIATE REVENUE SOURCE AND EXPENSE AS MAY BE REQUIRED; TO PROVIDE AN EFFECTIVE DATE OF THIS RESOLUTION; AND FOR OTHER PURPOSES.

WHEREAS, the Board of Commissioners (“the Board”) through Resolution 2022-136 authorized the Clayton County (“County”) Internal Audit Department to provide recommendations to the Board for independent accounting firms to be contracted by the County for the purpose of investigating and/or performing a financial audit to review any and all payments made on behalf of the former Clayton County Chief Financial Officer Ramona Bivens to Vanderbilt University (the “Audit”); and

WHEREAS, the County Internal Audit Department recommended to the Board that the County hire Terminus Municipal Advisors, LLC (“Terminus”) to perform the Audit; and

WHEREAS, on July 21, 2022, Terminus drafted a letter relaying the findings of the Audit and found that it did not appear that proper authorization and/or approval was received for the aforementioned payments to Vanderbilt University; and

WHEREAS, as a result of the Audit’s findings, Terminus recommended additional

action be taken by the County, and that the County enter into an Agreed Upon Procedures Engagement (“AUPE”) agreement with an auditor to audit the following:

- 1) Executive Management – audit travel and training expenditures for executive management of the County, i.e., Chief Operating Officer, Chief Financial Officer, and County Attorney;
- 2) Department Managers – audit travel and training expenditures for county managers and/or department heads;
- 3) Employees – audit travel and training expenditures for all county employees; and
- 4) Colleges Universities and Institutes – audit all payments to colleges, universities, and institutes; and

WHEREAS, Terminus recommended further that the AUPE complete items 1 and 2, and then, based upon those findings, continue the second audit for items 3 and 4 as necessary; and

WHEREAS, based upon the recommendation of Terminus, the Board authorizes the County Audit Department to recommend to the Board an accounting firm or firms for the purpose of entering into an AUPE for the purposes of a second audit as aforementioned; and

WHEREAS, the Board of Commissioners desires to provide transparency at all levels of government relating to travel and training, to include members of the Board; and

WHEREAS, the Board of Commissioners deems it in the best interest of Clayton County and the County will best be served by directing the County’s Internal Audit department to name and direct the accounting firm recommendation(s) for the purposes stated.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF
CLAYTON COUNTY, GEORGIA, AND IT IS HEREBY RESOLVED

Section 1. The Board of Commissioners, based upon the recommendations and results of the previous audit conducted by Terminus Municipal Advisors, LLC pursuant to Resolution 2022-136, hereby authorizes the Clayton County Internal Audit Department to provide recommendations for independent accounting firms for the purpose of entering into an Agreed Upon Procedures Engagement agreement in order to conduct a second audit. The second audit may assess the following areas:

- 1) Board of Commissioners – audit travel and training expenditures for members of the Board of Commissioners;
- 2) Executive Management – audit travel and training expenditures for executive management of the County, i.e., Chief Operating Officer (COO), Chief Financial Officer (CFO), and Chief Staff Attorney;
- 3) Department Managers – audit travel and training expenditures for county managers and/or department heads;
- 4) Colleges Universities and Institutes – audit all payments to colleges, universities, and institutes.
- 5) Transactions signed off by CFO, COO, and Chairman Turner under Section 2-115 for informal purchases for general procurement that involve amounts up to 74,999.99 from January 1, 2017 to present;
- 6) Employees – audit travel and training expenditures for all county employees;

The Board further desires that this second audit complete items 1 through 5 first, and then based upon those findings, continue the audit for item 6 if necessary.

Section 2. The Board authorizes the Chairman to execute any documents and to otherwise perform all acts necessary to accomplish the intent of this resolution. The Board further authorizes the Chief Financial Officer to amend the budget to reflect an appropriate revenue source and expense as may be required.

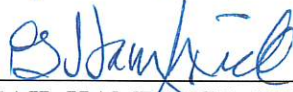
Section 3. This Resolution shall be effective on the date of its approval by the Board of Commissioners.

SO RESOLVED, this 2nd day of August, 2022.

CLAYTON COUNTY BOARD OF COMMISSIONERS



JEFFREY E. TURNER, CHAIRMAN



GAIL HAMBRICK, VICE-CHAIR



ALIEKA ANDERSON, COMMISSIONER

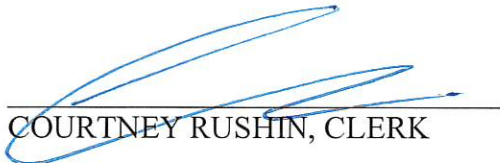


FELICIA FRANKLIN, COMMISSIONER



DEMONT DAVIS, COMMISSIONER

ATTEST:



COURTNEY RUSHIN, CLERK