

STATE OF GEORGIA

COUNTY OF CLAYTON

ORDINANCE NO. 2014--286

AN ORDINANCE ADOPTED UNDER THE HOME RULE POWERS SPECIFICALLY GRANTED TO THE GOVERNING AUTHORITY OF CLAYTON COUNTY PURSUANT TO ARTICLE IX, SECTION II, PARAGRAPH I(B)(1) OF THE CONSTITUTION OF THE STATE OF GEORGIA OF 1983, AMENDING THE LOCAL ACT OF THE GENERAL ASSEMBLY CREATING AND COMPOSING THE CLAYTON COUNTY BOARD OF COMMISSIONERS AND SETTING FORTH THE GENERAL PROVISIONS GOVERNING CLAYTON COUNTY GOVERNMENT; TO AMEND THE CLAYTON COUNTY CODE OF ORDINANCES, AS AMENDED, SPECIFICALLY, PART I, ARTICLE II, SECTION 2-22 "AUDITS GENERALLY"; TO PROVIDE SEVERABILITY; TO PROVIDE AN EFFECTIVE DATE OF THIS ORDINANCE; AND FOR OTHER PURPOSES.

WHEREAS, Clayton County, Georgia is governed by an Act of the General Assembly of the State of Georgia which was originally established and approved on February 8, 1955, and was amended and restated by Ga. L. 1983, p. 4503, and approved on March 29, 1983 (the "Act") as amended; and

WHEREAS, the Clayton County Board of Commissioners now desires to amend the Act so as to clarify the requirements of the County's annual audits.

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

PART I. ENACTMENT

Section 1. By the authority granted to the Clayton County Board of Commissioners pursuant to Article IX, Section II, Paragraph I of the Constitution of the State of Georgia of 1983, the Board of Commissioners hereby amends the Act originally

established and adopted at Ga. L. 1955, p. 2064, and amended and restated by Ga. L. 1983, p. 4503, as amended, in the following particulars:

By amending Part I “Related Laws Pertaining to Clayton County”, Article II “Board of Commissioners”, Section 2-22 “Audits Generally” to read as follows:

“Sec. 2-22. Audits generally.

(a) It shall be the duty of the Board of Commissioners of Clayton County to have conducted an annual audit of financial affairs, books and records of Clayton County, and of the Clayton County Water Authority, in accordance with the provisions of this section. The Board of County Commissioners shall select a certified public accountant or a firm of certified public accountants and employ such certified public accountant or firm so selected as the auditor of the county to conduct an audit of the county books and records and of the books and records of the Clayton County Water Authority at the close of each fiscal year of said county.

(b) The auditor so appointed shall make the audits provided for herein in accordance with generally accepted accounting procedures and principles and shall submit a complete and final report and audit to the Board of Commissioners not later than 165 days after the close of the fiscal year of Clayton County. All audits provided for herein shall be certified to include and shall include, but shall not be limited to, a full and complete audit containing a balance sheet, profit and loss statement, a statement of all receipts and disbursements, and a statement showing all indebtedness of whatever kind of the county, its departments and agencies, and the Clayton County Water Authority. Such audit shall, in addition to showing a complete audit on a county basis, contain a separate audit for each department and agency of the county government and the Clayton County Water Authority. As such, all authorities created by the Board of Commissioners are herein required to provide annual audited financial reports prepared by a certified public accountant to the Clayton County Finance Department no later than November 1 of each year. The Finance Department shall in turn provide copies of these reports to the auditor. Should such auditor discover any violation of the laws of Georgia or any irregularities in any of the finances or accounts of the county, its departments and agencies, authorities, and the Clayton County Water Authority, it shall be the duty of such auditor to report immediately such violation or irregularity to the board of commissioners and to the grand jury then in session, or if no grand jury is in session, then to the first grand jury convened after such violations or irregularities are discovered.

(c) All audits, as provided for in this section, shall be reproduced in sufficient number, and five copies shall be delivered and filed with the Clerk of the Superior Court of Clayton County, and such copies shall be maintained in the office of the clerk of the superior court of Clayton County for public inspection.

(d) The office of the Board of Commissioners and the records maintained therein shall be open to inspection by the public at all times during normal office hours, but such inspection shall not interfere with the orderly conduct of business. Records shall not be removed from the Board of Commissioners' office except by court order or when accompanied by an appointed custodian representing the office of the Board of Commissioners.

(e) The compensation of the auditor shall be fixed by agreements between the board of commissioners and the auditor selected to make such audit. The compensation of the auditor, as determined pursuant to this subsection, shall be payable from the funds of Clayton County, except that the cost attributable to the audit of the Clayton County Water Authority shall be paid from the funds of the Clayton County water authority.

PART II. EFFECTIVE DATE

This Ordinance shall become effective upon adoption by the Clayton County Board of Commissioners.

PART III. SEVERABILITY

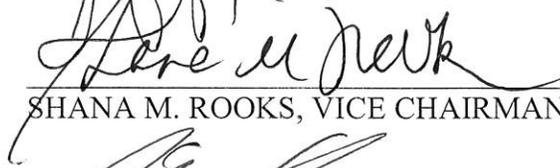
Should any section or provision of this Ordinance be declared by a court of competent jurisdiction to be invalid or unconstitutional, such decision shall not affect the validity of the Ordinance as a whole nor any part thereof other than the part so declared to be invalid or unconstitutional. All Ordinances or Resolutions, or parts thereof, in conflict with this Ordinance are repealed.

SO ORDAINED this 18th day of November, 2014.

CLAYTON COUNTY BOARD OF COMMISSIONERS



JEFFREY E. TURNER, CHAIRMAN



SHANA M. ROOKS, VICE CHAIRMAN



MICHAEL EDMONDSON, COMMISSIONER



SONNA GREGORY, COMMISSIONER



GAIL B. HAMBRICK, COMMISSIONER

ATTEST:



SANDRA T. DAVIS, CLERK