

## MINUTES OF BAMBERG COUNTY COUNCIL SPECIAL MEETING - March 10, 2015

In compliance with the Freedom of Information Act, agendas for the following meeting were mailed to all members of Council, County Attorney Richard Ness, Lower Savannah COG, *The Advertiser-Herald*, *The Times and Democrat*, Bamberg County Library, Bamberg County Website, and a copy posted on the bulletin board in the main hallway of the County Courthouse.

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Bamberg County Council met 5:04 p.m., March 10, 2015, in the courtroom of the Bamberg County Courthouse. **Present:** Chairman Joe Guess, Jr., , Councilmen Larry Haynes, Trent Kinard, Evert Comer, Jr., Clint Carter, and Rev. Isaiah Odom. **Absent:** Councilwoman Alzena Robinson **Others Present:** Administrator Joey R. Preston, T.M. Thomas, Gina Smith, Dawn Strickland, Phyllis Overstreet Alice Johnson and Robert Corlin.

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Bamberg County Council meeting was called to order by Chairman Joe Guess at 5:004 p.m., in the Bamberg County Courtroom. Invocation was rendered by Reverend Isaiah Odom, followed with the pledge of allegiance by Councilman Clint Carter.

On motion by Reverend Odom, seconded by Councilman Kinard, council approved the agenda after adding a report from Controller Gina Smith.

The Bamberg County Council accepted a presentation of the Independent Audit Report from Ms. Dawn Strickland of McGregor & Company LLP for Fiscal Year 2013- 2014. Ms. Strickland reported findings of Bamberg County receiving qualified opinions on the fiscal year 2013-2014 audit. It's overall situation has improved, including ending the year with a \$674,324 surplus and a \$2,784,153 general fund balance. The county took in \$370,121 more in property taxes than anticipated and spent \$101,670 less than originally budgeted. Three material weaknesses and one significant deficiency were noted in the report, leading to the qualified opinions on the general fund, government-wide financial statements, fund financial statements, the solid waste/landfill and delinquent tax collections. Major special revenue and major capital projects received unqualified or clean opinions.

Controller Smith explained that the main issue with the government-wide statements is the lack of an actuarial study to determine the county's post-employment obligations regarding its retirees. The county is looking at hiring a firm to conduct a study for what it would cost the county to provide services/benefits to the retirees and that the study would be conducted every three years at a cost of \$5,500. Ms. Smith's determination is to get Bamberg County's financials completely on track and that our audits will be where they need to be.

Also pointed out was that the significant deficiency relates to a lack of segregation of duties, an ongoing problem with smaller counties and municipalities due to limited staff. Procedures are being implemented to eliminate the deficiency as an audit issue.

It was stated that the county has improved overall since fiscal year 2011-2012 in regard to the material weaknesses and the significant deficiency.

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All council members expressed their appreciation for the information shared and explained in the audit report. Things are looking much better.

There being no more items for discussion, on motion by Reverend Odom, seconded by Councilman Kinard, council agreed to adjourn at 6:23 p.m.

Respectfully submitted,

Rose R. Shepherd, CCC