

AGENDA  
REGULAR MEETING  
6:00 P.M.  
August 5, 2019

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1. Call to Order
2. Invocation and *Pledge of Allegiance* by Gracie Grimes, 4-H Vice President of Member Services.
3. Approval of Minutes
4. Financials
5. Old Business
  - a. Consideration of Bids for Cleaning Services
  - b. Consideration of Modification to the Credit Card/Purchasing Ordinance to Set Limits for WEX
  - c. Consideration of the FY2020 Metter Fire Budget
  - d. Consideration of a Request from the Candler County Tax Assessor to Leave Mobile Home Inspections with the Assessor's Office
6. New Business
  - a. Consideration of an application for a permit to keep greater than 20 dogs on site submitted by Jessica Morris\_Pawsitive K9 Connections
  - b. Consideration of RV/Campground Ordinance
  - c. Consideration of Bids Submitted for Public Works Service Truck
  - d. Discussion Regarding County Drug Testing Procedures
  - e. Consideration of the 2019 Millage Rate
  - f. Consideration of Lanier, Deal & Proctor to Perform the FY2019 Financial Audit
  - g. To Schedule the September 2019 Monthly Meeting
7. Report from Chairman
8. Report from County Administrator
9. Report from County Attorney
10. Report from Commissioners
11. Executive Session
12. Adjournment

**Board of Commissioners of Candler County**  
**Regular Meeting**  
**August 5, 2019**  
**6:00 p.m.**

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The Board of Commissioners of Candler County met for the regular monthly meeting on Monday, August 5, 2019, at 6:00 p.m., in the Commissioners' boardroom at 1075 East Hiawatha Street, Suite A, Metter, Georgia. Those attending the meeting were Candler County Chairman, Glyn Thrift; Candler County Vice-Chairman, Brad Jones; Candler Commissioners Wayne Culbertson, David Robinson and Blake Hendrix; Candler County Administrator, Bryan Aasheim; Candler County Clerk, Maranda K. Lank; Candler County Public Works Director, Jerry Lanier; Candler County Landfill Director, Robert Hendrix; Candler County Sheriff John Miles, Chief Investigator Melvin Ivey and Captain Justin Wells; Candler County Coroner, Allen Tyler. Other guests attending the meeting Jenny and Jason Grimes with their daughters Agatha and Gracie Grimes, Jessica Morris, Elizabeth A. Branch, Glenn Deal, Shelly Strange, and Bobby Odom. Carvy Snell attended on behalf of the Metter Advertiser. Candler County Attorney, Kendall Gross, was not present for this meeting.

**Call to Order**

Chairman Thrift called the meeting to order at 6:00 p.m.

**Invocation and Pledge of Allegiance**

Gracie Grimes, 4-H Vice President of Vice President of Member Services, delivered the invocation and led the *Pledge of Allegiance*. Gracie also spoke of her many achievements as a Candler County 4H, as well as her recent State win in Leadership in Action.

**Approval of the Minutes**

Vice-Chairman Jones made a motion seconded by Commissioner Culbertson to approve the July 1, 2019 Work Session and Regular meeting minutes. The motion passed unanimously.

**Financial Report**

Mr. Aasheim opened the August 2019 financial report with the General Fund balance at \$1,707,454.95. There was a \$.10 error on a deposit that has been corrected. The balance remaining on the Hospital Loan \*9022 at August 1, 2019 was \$2,129,995.19. TIA discretionary funds stand at \$718,661.09 with capital commitments of those funds to the Canoochee Road Project, the Stillmore Highway Project, the SAP Project for signage and stripping, the St. Matthews Church Road and Eden Church Road Projects. The 2011 SPLOST account balanced with \$355, 838.63 of allocated funds for approved FY2020 projects. 2018 SPLOST proceeds for July was \$114,653.18. The 20% designated to the Hospital was \$22,930.64; The remainder of \$91,722.54 was divided as follows: 56% County, \$51,364.62; 40% City of Metter, \$36,689.02; and, 4% Town of Pulaski, \$3,668.90. With it being the first month in to the fiscal year, all departments are within budget

**Old Business**

**Consideration of Bids for Cleaning Services**

Mr. Aasheim explained he had contacted the three listed references regarding performance of Kustom Kleaning as directed by the Commission during the July 15, 2019 meeting. There were no negative responses about Kustom Kleaning's performance from the three listed references.

The two bids received are as follows:

Clean by Lucy II	\$47,208.00
Kustom Kleaning	\$42,000.00

After a brief discussion, Vice-Chairman Jones made a motion seconded by Commissioner Culbertson to award the contract for cleaning services to Kustom Kleaning with a low bid of \$42,000.00. The motion passed unanimously. (Exhibit A)

**Consideration of Modification to the Credit Card/Purchasing Ordinance to Set Limits for WEX**

Mr. Aasheim presented the modifications made to the Purchasing Card Ordinance to accommodate the migration from the Fuel Man cards to the WEX program for the Sheriff's Office. After a brief discussion,

Vice-Chairman Jones made a motion seconded by Commissioner Robinson to approve the limits for the Sheriff's Office described in the modification to the Credit Card/Purchasing Ordinance for WEX. The motion passed unanimously. (Exhibit B)

**Consideration of the FY2020 Metter Fire Budget**

This item was tabled.

**Consideration of a Request from the Candler County Tax Assessor to Leave Mobile Home Inspections with the Assessor's Office**

Mr., Aasheim requested the Board consider a request made by the Tax Assessor to allow Tax Assessor staff to continue to perform the required mobile home inspections under the Candler County Mobile Home Ordinance.

Vice-Chairman Jones made a motion seconded by Chairman Thrift to allow the Tax Assessor staff to move the mobile home inspections back to the Tax Assessor's office as written under the Candler County Mobile Home Ordinance. The motion passed with three votes in favor and two opposed. Those in favor were Chairman Thrift, Vice-Chairman Jones and Commissioner Hendrix. Those opposed were Commissioner Culbertson and Robinson.

**New Business**

**Consideration of an Application for a Permit to Keep Greater than 20 dogs on site submitted by Jessica Morris\_Pawsitive K9 Connections**

Mr. Aasheim requested the Board consider an application made by Jessica Morris, owner of Pawsitive K9 Connections for a permit to maintain more than 20 dogs as required by the Candler County Animal Control Ordinance. He explained that Ms. Morris is certified with the Georgia Department of Agriculture and has been inspected by Code Enforcement Officer and Chief Investigator, Melvin Ivey. Both Investigator Ivey and Ms. Morris were present at this meeting. Mr. Aasheim opened the floor to Ms. Morris to speak to the commission on her behalf.

Ms. Morris approached the Board and explained that she has three dogs of her own and trains up to fifteen. During holidays, she may board and house up to thirty dogs. The dogs are kept in crates inside her home, and she has a fenced in yard for exercise. No animals are allowed outside without being in the fenced in area. There were no questions for Ms. Morris from the Commission.

Investigator Ivey approached the Board to report on his inspections of Ms. Morris' facility. He saw nothing to prohibit her from caring for the dogs that Ms. Morris has requested. The owners provide the crates, and Ms. Morris provides food, water, shelter and exercise area. He concluded that he saw nothing that would indicate she would be unable to care for the requested number of animals.

After a brief discussion, Vice-Chairman Jones made a motion seconded by Commissioner Hendrix to approve a permit that will allow Jessica Morris, owner of Pawsitive K9 Connections to maintain greater than 20 dogs on her property. The motion passed unanimously.

**Consideration of RV/Campground Ordinance**

This item was tabled.

**Consideration of Bids Submitted for Public Works Service Truck**

Mr. Aasheim presented four bids for the RFP 20-001 for a Service Truck for the Roads & Bridges Department. The bids are as follows:

	Wade Ford, Inc	Robert's Trucking Center	Metter Ford	Daniels Bishop Chevy
Vehicle	2019 F350 4X4 DS Crew Cab 179" WB DRW XL	2019 F350 DRW	2019 F350 DRW 179"	2019 Chevy 3500 HD CK35943-LWB 4WD, Crew
Seats	40/20/40	60/40	40/20/40	40/20/40
VIN		1FD8W3HT9KEF23343		1GB4KVCY9KF275803
Platform Running Boards	X	X	X	X
Reading Classic II 9' Service Body	MCB Service Bodies	X	Knaphide 6108D54-2	Yes, unspecified
2" receiver hitch		X	X	
Spray in bedliner		X	X	X
4 Buyers Mini Strobes 2 front, 2 rear		X	Knaphide integrated	Yes, Unspecified
2 Buyers Articulating Service Lights		X	X	Yes, Unspecified
1 ACS Compressor K13GH, 24 CFM	Vanair Pro35	X	X	Yes, Unspecified
Remote Electric Start in Front Compartment		X	X	X
4 Hose Reels Plumbed and Installed (2 3/8", 2 1/2')		X	X	X
119 Gallon Transfer Tank with Electric Pump		X	100 GALLON	X
Rear View Camera	X	X	X	X
Blue Tooth Radio	X	X	X	X
White in color with gray vinyl seats and floor	X	X	X	X
4.10 ratio limited slip axle	X	X	X	
Camera type Mirrors with telescoping ability		X	X	X
Spare tire and wheel	X	X	X	
Trailer Brake Controller	X	X	X	X
Jack	X	X	X	
40 Gallon Fuel Tank		X	X	
Cruise Control		X	X	X
Bench front seats				
Accessories Installed By:	Unknown	Roberts	Coastal Truck & Trailer	Unknown
Vehicle	\$ 48,111.90	\$ 56,800.00	\$ 56,485.00	\$ 51,552.00
Accessories	\$ 9,198.10	\$ 20,046.00	\$ 16,300.00	\$ 14,438.00
Discount		\$ (12,250.00)	\$ (15,509.00)	\$ (2,500.00)
Total Bid	\$ 57,310.00	\$ 64,596.00	\$ 57,279.00	\$ 64,390.00
Delivery	16-18 Weeks	2-3 Weeks	4-6 Weeks	4 Weeks

Vice-Chairman Jones and Mr. Aasheim had reviewed the bids earlier in the day. Mr. Aasheim reminded the commission the purchase of this vehicle was approved in the 2018 SPLOST budget allocations for FY2020 at \$65,000.00. After discussion of the comparison, Vice Chairman Jones made a motion seconded by Commissioner Robinson to purchase a Service Truck for the Roads & Bridges Department from Metter Ford for \$57,279.00. The motion passed unanimously.

**Discussion Regarding County Drug Testing Procedures**

This item was tabled.

**Consideration of the 2019 Millage Rate**

Mr. Aasheim presented options to the Commission to levy taxes for 2019. (Exhibit C)

Commissioner Hendrix made a motion seconded by Commissioner Culbertson to publish the countywide rollback and advertise the 2019 Millage Rate 12.470.

**Consideration of Lanier, Deal & Proctor to Perform the FY2019 Financial Audit**

Mr. Aasheim requested that the Board review the attached engagement letter and authorize him to engage Lanier, Deal & Proctor, LLC to perform the FY2019 financial audit. (Exhibit D)

Commissioner Robinson made a motion seconded by Commissioner Culbertson to engage Lanier, Deal & Proctor to Perform the FY2019 Financial Audit. The motion passed unanimously.

**To Schedule the September 2019 Monthly Meeting and Discussion of Meetings**

Mr. Aasheim requested the Commission to consider rescheduling the September meeting because of the Labor Day holiday falling on that same date.

Vice-Chairman Jones made a motion seconded by Chairman Thrift to reschedule the first September monthly meeting to September 9, 2019 and hold the second monthly meeting on September 23, 2019. The motion passed unanimously.

Mr. Aasheim suggested the Board consider incorporating the work session agenda into the regular business meeting and holding one open meeting at 5:00 p.m. to eliminate the intermission time. After a short discussion, Vice-Chairman Jones made the motion seconded by Commissioner Hendrix to call the meeting at 5:00 and have the department heads give there report during the open meeting. The motion passed unanimously.

Vice-Chairman Jones also made a motion seconded by Commissioner Culbertson to continue holding two regular monthly meetings a month on the first and third Mondays at 5:00 p.m. through December 2019. The motion passed unanimously.

**Report from Chairman**

Chairman Thrift reported the Tax Commissioner’s office will begin issuing drivers licenses. He reported Heidi Jeffers with the Downtown Development Authority offered to attend the month meetings and give reports to the Commission.

**Report from County Administrator**

Mr. Aasheim mentioned the following items in his written report:

- FY2019 LMIG Safety Action Plan
- 2020 TIA Band 3
- Canoochee Road Pipe Repair
- FY2020 LMIG
- TSPLOST 2
- Courthouse Exterior and Interior
- Industrial Pond Park
- Hospital Authority

**Report from Attorney**

Mr. Gross was unable to attend this meeting.

**Report from Commissioners**

Commissioner Culbertson representing had nothing to report from District 1.

Vice-Chairman Jones representing District 2, requested an update on the bridges on Excelsior Church Road. Mr. Aasheim stated he is still waiting on confirmation from GDOT. Vice-Chairman requested information of the tree on the square at the Excelsior Church square. The church, as custodians of the square, would like to pay to have it removed and utilize the wood for a project.

Commissioner Robinson representing District 3 asked Mr. Aasheim if a third coat of paint was applied to the Courthouse steps. Mr. Aasheim confirmed. Requested a red light be installed at the intersection of Highway 46 and Highway 57. He concluded his report with an update on the connector road project.

Commissioner Hendrix representing District 4, reported a tree down at Buffalo Creek.

**Other Business**

Chairman Thrift recognized Mr. Bobby Odom to speak to the Commission. Mr. Odom expressed his concern about the School Board not addressing the drainage problem that causes flooding of the parking lot. Chairman Thrift stated the School Board is not Candler County Commissioners Property.

**Executive Session**

Vice-Chairman Jones made the motion to enter an Executive Session at 7:36 p.m. seconded by Commissioner Culbertson to discuss personnel and possible litigation only. The motion passed unanimously.

Vice-Chairman Jones made the motion seconded by Commissioner Hendrix to adjourn the Executive Session and resume with the regular business meeting at 8:14 p.m. Motion carried unanimously.


Vice-Chairman Jones made the motion to authorize Chairman Thrift to sign the *Closed Meeting Affidavit*. Commissioner Robinson seconded the motion. Motion carried unanimously.

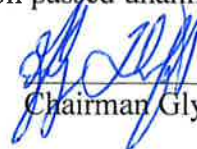
**Action Taken from Executive Session**

Commissioner Hendrix made a motion to authorize EMS Director Mel Kelly to hire Ryan Graham as a part time paramedic. Commissioner Robinson seconded the motion. Motion carried unanimously.

**Adjournment**

With no further business to discuss, Vice-Chairman Jones made a motion at 8:17 p.m. seconded by Chairman Thrift to adjourn the meeting. The motion passed unanimously.

  
Maranda K. Lank, Clerk  
Attest

  
Chairman Glyn Thrift

# BOARD OF COMMISSIONERS OF CANDLER COUNTY

Glyn Thrift  
Chairman

Brad Jones  
Vice-Chairman

Bryan Aasheim  
County Administrator

Wayne Culbertson  
Commissioner

David Robinson  
Commissioner

Blake Hendrix  
Commissioner

### CLOSED MEETING AFFIDAVIT

STATE OF GEORGIA  
COUNTY OF CANDLER

#### AFFIDAVIT OF CHAIRMAN OR PRESIDING OFFICER


Glyn Thrift, Chairman of the Board of Commissioners of Candler County, being duly sworn, states under oath that the following is true and accurate to the best of his knowledge and belief:

1. The Board of Commissioners of Candler County met in a duly advertised meeting on August 5, 2019
2. During such meeting, the Board voted to go into closed session.
3. The executive session was called to order at 7:34 p.m..

The subject matter of the closed portion of the meeting was devoted to the following matter(s) within the exceptions provided in the open meetings law:

- Consultation with the county attorney or other legal counsel to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. 50-14-2(1);
- Discussion of tax matters made confidential by state law as provided by O.C.G.A. 50-14-2(2);
- Discussion of the future acquisition of real estate as provided by O.C.G.A. 50-14-3(4);
- Discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A. 50-14-3(6);
- Other

This 5<sup>th</sup> day of August, 2019.

  
Glyn Thrift, Chairman  
Board of Commissioners of Candler County

Sworn to and subscribed before me  
this 5<sup>th</sup> day of August, 2019.

  
Notary Public



1075 EAST HIAWATHA STREET, SUITE A, METTER, GEORGIA 30439  
(912) 685-4823 FAX (912) 685-4823

STATE OF GEORGIA

COUNTY OF CANDLER

**CLEANING SERVICES CONTRACT BETWEEN CANDLER COUNTY,  
GEORGIA AND MARIANN PORTER D/B/A KUSTOM KLEANING**

WHEREAS, Candler County, Georgia is a political subdivision of the State of Georgia; and

WHEREAS, Candler County, Georgia is governed by its duly elected Board of Commissioners; and

WHEREAS, it is one of the duties of the Board of Commissioners of Candler County, Georgia to maintain public buildings belonging to said county; and

WHEREAS, Candler County, Georgia owns a number of public buildings, all of which must be regularly cleaned and otherwise maintained; and

WHEREAS, the Board of Commissioners of Candler County, Georgia is desirous of employing the services of a cleaning company to maintain said buildings; and

WHEREAS, Mariann Porter d/b/a Kustom Kleaning (hereinafter "KK") is a cleaning service that provides commercial cleaning operations in Candler County, Georgia; and

WHEREAS, Candler County, Georgia and KK have agreed that KK will provide cleaning services within the public buildings of Candler County, Georgia;

**IT IS NOW THEREFORE AGREED AS FOLLOWS:**

In receipt of the consideration outlined below, the sufficiency of which is acknowledged by both parties, KK shall provide cleaning services to Candler County, Georgia for its public buildings as specified in this agreement.



KK shall, at a minimum, provide the following services to Candler County based on the following schedule:

**1. Courthouse, Commissioner's Office, and Sheriff's Office Building**

Entrance(s), Lobby, Reception Area and all Offices including Courtroom

Weekly:

1. Empty all trash receptacles, replace liners, as needed, and remove trash to a collection point. (Client furnish trash receptacle liners)
2. Squeegee both sides of glass doors removing prints and smudges; wipe frames.
3. Thoroughly dust all horizontal and vertical surfaces, including windowsills, ledges, moldings, telephones, pictures, office furniture and manner of furnishings.  
Special Note: Courtroom furnishings
4. Vacuum walk off mats and traffic lanes.
5. Spot treat soiled carpet areas.
6. Dust mop hard surfaces floors.
7. Damp mop hard surface floors, taking care to get into corners, along edges and beneath furniture.
8. Police outside area including sidewalks, etc. removing all litter and debris.
9. Dust all horizontal and vertical surfaces

Monthly:

1. Thoroughly vacuum all carpeting, taking care to get into corners, along edges and beneath furniture.
2. Spot wipe walls, light switches, and doors removing fingerprints, smudges and spills.
3. Complete all high dusting, including exhaust fans and air ventilators within reach.

Quarterly:

1. Thoroughly wash windows (interior and exterior on ground level) and partition glass on both sides. Damp wipe all window/glass frames (weather permitting)

Hallways

Weekly:

1. Empty all trash receptacles, replace liners, as needed, and remove trash to a collection point. (Client to furnish trash receptacle liners)

2. Spot wipe partition glass removing prints and smudges
3. Thoroughly dust all horizontal and vertical surfaces, including windowsills, ledges, moldings, telephones, pictures, office furniture and all manner of furnishings.
4. Clean drinking fountain(s) or water cooler(s) removing watermarks and splashes on sides, fronts and surrounding walls.
5. Vacuum traffic lanes.
6. Dust mop all hard surface floors.
7. Damp mop hard surface floors, taking care to get into corners, along edges and beneath furniture.
8. Spot treat soiled carpet areas.

#### Monthly

1. Thoroughly vacuum all carpeting, taking care to get into corners, along edges, and beneath furniture.
2. Complete all high dusting, including exhaust fans and air ventilators within reach.
3. Thoroughly scrub and rinse ceramic floors.

#### Quarterly

1. Thoroughly wash windows (interior and exterior on ground level) and partition glass on both sides. Damp wipe all window/glass frames (weather permitting)

#### Restrooms

##### Daily: (Courthouse Building Only, Main Public Restroom Only)

1. Empty all trash and sanitary napkin receptacles, replace liners, as needed and wipe receptacles clean.
2. Remove trash to a collection point. (Client to furnish trash receptacles liners)
3. Stock towels, tissue, and hand soap. Wipe/polish dispensers as needed. (Client to furnish supplies)
4. Toilets and urinals to be cleaned and sanitized inside and outside. Polish bright work.
5. Toilet seats to be wiped clean on both sides.
6. Scour and sanitize all basins. Polish bright work.
7. Remove splash marks from walls around basins.
8. Dust horizontal surfaces, including partitions, top of mirrors, and frames. Clean and polish mirrors.

##### Weekly: (All Restrooms)

1. Empty all trash and sanitary napkin receptacles, replace liners, as needed and wipe receptacles clean.

2. Remove trash to a collection point. (Client to furnish trash receptacles liners)
3. Stock towels, tissue, and hand soap. Wipe/polish dispensers as needed. (Client to furnish supplies)
4. Toilets and urinals to be cleaned and sanitized inside and outside. Polish bright work.
5. Toilet seats to be wiped clean on both sides.
6. Scour and sanitize all basins. Polish bright work.
7. Remove splash marks from walls around basins.
8. Dust horizontal surfaces, including partitions, top of mirrors, and frames. Clean and polish mirrors.

**Monthly: (All Restrooms)**

1. Wipe all restroom partitions on both sides.
2. Pour fresh water down floor drains to refresh water in sewer line.
3. Spot wipe walls, light switches, and doors removing fingerprints, smudges, and spills.
4. Complete all high dusting, including exhaust fans and air ventilators within reach.
5. Thoroughly scrub and rinse ceramic floors.

**Semi-Annually all facilities**

Machine strip all tile floors, taking care to get into corners, along edges, and beneath furniture.

Rinse, reseal, and refinish all tile floors.

**Equipment and Cleaning Chemicals**

The County will supply all cleaning equipment, chemicals, trash bags, paper towels, hand soaps and toilet paper. Restocking of cleaning equipment and chemicals will be coordinated with the Administration Department.

2. KK shall report to the County Administrator or such other appropriate person, any damage to any facility or building as described in this contract.
3. KK shall provide his/her/its best efforts in performing the duties specified by this agreement, and such performance shall be subject to the inspection and approval of the County Administrator or his designee.
4. The term of this agreement shall be for one (1) year. However, either party

may terminate this agreement without cause upon ninety (90) days' written notice to the other party. Such notice shall be considered delivered if sent by the terminating party to the other party by certified mail at the address provided below. Additionally, Candler County may terminate this agreement at any time in the event that there is a breach in the performance of the duties specified under this agreement on the part of KK. Prior to terminating this agreement for a breach of the duties specified hereunder, Candler County must provide KK with a notice that it considers the agreement in breach and allow KK ten (10) days to correct any problems specified by Candler County. In the event that the breach is not cured, the County may terminate this agreement as provided under this item.

5. Candler County shall pay KK the sum of \$ 42,000.00 as compensation for the services contemplated by this agreement.

6. Nothing in this agreement shall be construed to create an employment contract between KK and Candler County, Georgia. KK shall perform its services pursuant to this agreement as an independent contractor. Candler County will not specify the hours of work to be performed by KK hereunder, nor will it specify the manner, tools, equipment, or supplies KK shall use under the terms of this agreement.

This 5<sup>th</sup> day of August, 2019.

**Candler County Board of Commissioners**



By: Glyn Thrift  
Glyn Thrift, Chairman

Attest: Maramdash Lank  
Kellie Lank, Clerk

Mariann Porter  
**Mariann Porter, d/b/a Kustom Kleaning**

Exhibit B

**MODIFICATION TO PURCHASING CARD AND CREDIT CARD POLICY OF THE CANDLER COUNTY BOARD OF COMMISSIONERS**

**WHEREAS**, Candler County, Georgia is a political subdivision of the State of Georgia; and

**WHEREAS**, Candler County, Georgia is governed by its duly elected Board of Commissioners; and

**WHEREAS**, the Board of Commissioners of Candler County previously determined that it was appropriate and in the best interest of the citizens of Candler County, as well as beneficial to the efficient operation of governmental functions for the constitutional officers to be authorized to use credit and purchasing cards; and

**WHEREAS**, this determination was codified by ordinance dated October 1, 2018: and

**WHEREAS**, it has become apparent that it would be beneficial to allow Deputy Sheriffs and other agents operating under the color of authority vested in them in the respective constitutional officers;

**IT IS NOW, THEREFORE, RESOLVED** to modify said credit card purchasing policy in the following respects:

1. Section IV. (a) is amended to permit authorized elected officials or their duly designated deputies who have been provided with county purchase cards or credit cards will be permitted to make purchases or payments utilizing County purchase cards or credit cards. Such cards shall be issued to specific individuals and may be used to purchase fuel for vehicles or make minor repairs to vehicles, not to exceed limits set by authorization profiles as set forth in Exhibit "A".

2. All provisions of the prior enacted ordinance or policy that are not directly repealed by this amendment are hereby reaffirmed, and any provision directly in conflict with the provisions of this amendment are hereby repealed.

This 5th day of August, 2019.

Candler County Board of Commissioners

  
Chair





EXHIBIT "A"

# View Authorization Profiles

## Authorization Profile Detail

Profile Name	Description
Sheriff - Custom Control	Sheriff & Deputy Vehicle Profile
Root Account	Card Type
N/A	Custom Control
Shared	Status
No	Active

### Transaction Based Limits

### Limit

Fuel Products	
Dollars per Transaction	\$100 Limit
Gallons per Transaction	25 Quantity Limit
Oil & Fluids Products	
Dollars per Transaction	\$100 Limit
Parts & Service Products	
Dollars per Transaction	\$2,500 Limit
Quick Lube Products	
Dollars per Transaction	\$200 Limit
Roadside Assistance Products	
Dollars per Transaction	\$300 Limit
Total Dollars for Non-Fuel Products	\$2,500 Limit
Total Dollars for All Products:	\$2,500 Limit

### Total Purchasing Controls

### Daily

Total dollars for Non-Fuel products per timeframe	\$2,500 Limit
Total dollars for all products per timeframe	\$2,500 Limit
Total number of transactions for all products per timeframe	4 Limit

**Total Purchasing Controls**

**Daily**

**Product Limits**

**Daily**

Fuel Products  
Dollars  
Transactions  
Gallons

\$200 Limit  
3 Limit  
50 Limit

Oil & Fluids Products  
Dollars  
Transactions

\$100 Limit  
1 Limit

Parts & Service Products  
Dollars  
Transactions

\$2,500 Limit  
1 Limit

Quick Lube Products  
Dollars  
Transactions

\$200 Limit  
1 Limit

Roadside Assistance Products  
Dollars  
Transactions

\$300 Limit  
1 Limit

**Days & Times When Transactions Can Occur**

Monday All Day

Tuesday All Day

Wednesday All Day

Thursday All Day

Friday All Day

Saturday All Day

Sunday All Day

**Days & Times When Transactions Can Occur**

Monday	All Day
Tuesday	All Day
Wednesday	All Day
Thursday	All Day
Friday	All Day
Saturday	All Day
Sunday	All Day

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**RESOLUTION OF THE CANDLER COUNTY BOARD OF COMMISSIONERS REGARDING COUNTY ISSUED PURCHASING AND/OR CREDIT CARDS**

WHEREAS, Georgia law prohibits counties from issuing purchasing cards and credit cards to elected officials unless the governing authority of the counsel has authorized such issuance and has promulgated policies regarding their use as provided by law; and

WHEREAS, such purchasing cards and credit cards shall only be issued to elected officials or key County staff as designated by the governing authority; and

WHEREAS, in order to comply with O.C.G.A. § 36-80-24, the Candler County Board of Commissioners desires to authorize certain elected officials to be issued a county purchasing and/or credit card to adopt the attached ordinance containing the County's policy on purchasing cards and credit cards and to adopt the attached user agreement.

NOW, THEREFORE, BE IT RESOLVED that the Candler County Board of Commissioners adopts the attached Purchasing Card and Credit Card Ordinance for Candler County Elected Officials.

BE IT FURTHER RESOLVED that the Board of Commissioners, by public vote, designates the following Candler County Elected Officials and key County staff to receive a county issued purchasing and/or credit card and approves the attached user agreement for the following elected officials and key County staff:

- Tax Commissioner
- Sheriff
- Probate Court Judge
- Clerk of Courts

This 11 day of October 2018

Candler County Board of Commissioners:

  
Clerk

  
Clerk

**PURCHASING CARD AND CREDIT CARD ORDINANCE FOR  
CANDLER COUNTY ELECTED OFFICIALS**

WHEREAS, effective January 1, 2016, O.C.G.A. § 36-80-24 prohibits county elected officials from using government credit cards unless the county governing authority authorizes the issuance of such cards by public vote and has promulgated specific policies regarding the use of such cards;

WHEREAS, the Candler County Board of Commissioners promulgates this ordinance be adopted by Candler County Board of Commissioners to be effective

**I. Intent and Scope**

This ordinance is intended to comply with the policy requirements of O.C.G.A. § 36-80-24 regarding the use of County issued government purchasing cards and credit cards.

**II. Definitions**

- A. "Authorized elected official" means an elected official designated by public vote of the Board of Commissioners to receive a county issued government purchasing card or credit card.
- B. "Card Administrator" means the purchasing card and credit card administrator designated by the Candler Board of Commissioners.
- C. "County" means Candler County and/or the Board of Commissioners.
- D. "County purchase card," "county p-card" or "county credit card" means a financial transaction card issued by any business organization, financial institution, or any duly authorized agent of such organization or institution, used by a County official to purchase goods, services and other things of value on behalf of the County.
- E. "Financial transaction card" means an instrument or device as the term is defined in O.C.G.A. § 16-9-30(5).
- F. Key County staff are management employees designated by public vote of the Board of Commissioners to receive a county issued government purchasing card or credit card.
- G. "User agreement" means the required agreement between the Board of Commissioners and the authorized elected officials or Key County staff which restricts the use of a county purchasing card or credit card.

### III. Designated Elected Officials

The Candler County Board of Commissioners ("County"), in its discretion, may authorize specific county elected officials or key county staff to use a county purchasing card or credit card by adoption of a resolution in a public meeting.

No authorized elected official or key county staff may use a county purchasing card or credit card until and unless he or she has executed the County's purchasing card and credit card user agreement.

The County will not make payments to any business organization, financial institution, or any duly authorized agent of such organization or institution, for amounts charged by an elected official to any purchasing cards or credit cards that are not issued pursuant to this ordinance.

### IV. Card Administrator

The Board of Commissioners shall designate a County purchasing card and credit card administrator. The responsibilities of the Card Administrator include:

- a. Manage County issued cards and credit cards.
- b. Serves as the main point of contact for all County purchasing card and credit card issues.
- c. Serve as liaison to the elected officials authorized to use a purchasing card or credit card and their staff, as well as to the issuer of the purchasing card or credit card.
- d. Provide training on card policies and procedures to elected officials authorized to use a purchasing card or credit card and their staff.
- e. Develop internal procedures to ensure timely payment of cards.
- f. Assist authorized elected officials to dispute transactions when necessary.
- g. Establish internal procedures to ensure compliance with this ordinance, County procurement ordinances and policies, County purchasing card and credit card user agreements, applicable agreements with the business organization, financial institution, or any duly authorized agent of such organization or institution, issuing card, and state law, specifically, O.C.G.A. §§ 16-9-37 and 36-80-24.
- h. Document internal controls, audits and other measures to prevent and detect misuse or abuse of the cards.
- i. Audit and reconcile transactions monthly.
- j. Maintain records for at least seven years or as otherwise provided by the County's record retention policy.

V. Use of Cards

- A. **Authorized Purchases.** County purchase cards and credit cards may be used to purchase goods and services directly related to the public duties of the authorized elected official only. All purchases are subject to the terms of this ordinance, the County purchasing card and credit card user agreement, county procurement policies and ordinances, and the adopted budget.

Only authorized elected officials may use a County purchase card or credit card for purchases or payments. The cards and use of the cards are not transferable to employees. The authorized elected official shall use care to ensure that others do not have access to the card account number, expiration date and security code.

Unless otherwise approved by the governing authority or established in the County purchasing card and credit card user agreement, the transaction limits are as follows:

Per Transaction: \$250  
Per Month: \$1,000

The following policies are enacted and shall govern the use of all Purchase Cards/Credit cards issued by Candler County:

Constitutional Officers/Elected Officials

Goods and services only within budgeted limits

1. Regular Purchase Transactions  
Per Transaction/Month  
\$250/\$1000
2. Training/Motels Transactions

Booked through County Commissioner Office; No Limit (within budget)

Booked outside Commissioners office; same limits as Regular Purchase Transactions

Same as Regular Purchase without prior approval

No incidentals or meals shall be charged to the purchase card; these expenses must be submitted on a county expense report

Must submit receipts within 48 hours of purchase or return to County.

## Lee County Staff

Must be approved in writing by Board of Commissioners for key staff to be issued a card, limited to Tax Commissioner, Sheriff, Probate Court Judge, or Clerk of Courts.

Goods and services only within budgeted limits

1. Regular Purchase Transactions  
Per Transaction/Month  
\$250/\$1,000
2. Training/Travel/Motels Transactions

Training and Lodging must be booked through the County Commissioner Office No Limit (within budget). Training or motels may be booked on the County Manager/clerk card.

Card may be temporarily assigned to a traveling employee for use during a trip for the County business. This assignment must be authorized in writing by the Constitutional Officer or the County Manager. The Card can be used only for the following conditions and restrictions.

Fuel or emergency repairs for County Vehicles only.

No incidentals or meals; they must be submitted on expense report. No Alcoholic beverages will be reimbursed.

Emergency or unscheduled lodging with written approval of the Constitutional Officer.

Must submit receipts with 48 hours of purchase or physical return to County

- B. **Unauthorized Purchases.** County purchasing cards and credit cards shall not be used for goods and services not directly related to the official responsibilities of the authorized elected official. Additionally, cards shall not be used to avoid compliance with the County's purchasing ordinances and procedures, to purchase goods and services exceeding the per transaction limit, or to make purchases not in compliance with the County purchasing card and credit card user agreement.
- C. **Receipts and Documentation.** Receipts, invoices and other supporting documentation of all purchases made with a county purchasing card or credit card shall be obtained and maintained by the authorized county elected official for five years or as long as otherwise provided by the County's record retention policy. If an original or duplicate cannot be

produced, a sworn affidavit of the authorized elected official may be substituted. The documentation must include the supplier or merchant information (i.e., name and location), quantity, description, unit price, total price, price paid without sales tax and an explanation of the purchase sufficient to show that the expense was in the performance of official County duties.

D. **Public Records.** All receipt and other documentation of purchases are public records and subject to the requirements of O.C.G.A. § 50-18-70 *et seq.*

VI. **Review of Purchases and Audit.** Proper documentation of purchases, internal controls and other measures prevent and allow to misuse or abuse of County issued purchase cards and credit cards. Authorized elected officials and staff that process payments under this program shall cooperate and comply with the procedures established by the County.

A. **Review of Purchases.** All purchases shall be reviewed according to the following procedure: The County Manager is designated as the Card Administrator and shall review all receipts and credit card transactions on a monthly basis and reconcile all receipts to purchases listed on the statements. He or his designated staff shall verify, detail and reconcile any discrepancies prior to being paid. All elected officials issued a card by the County must be submit all receipts to the office of the County Manager within forty-eight (48) hours of the transaction or upon the physical return to Candler County. All unreconciled discrepancies or suspected misuse of the issued cards shall be reported immediately in writing to the Chairman of the Board of Commissioners and to the County Attorney.

B. **Audits.** The Card Administrator shall perform an annual review of the card program to ensure adequacy of internal policies and procedures, cardholder spending limits, monthly reconciliation procedures and documentation for transactions. Elected officials and staff shall cooperate with such review.

VII. **Violations.**

- a. An elected official shall reimburse the County for any purchases made with a County issued purchase card or credit card in violation of this ordinance or the user agreement.
- b. In the discretion of the county governing authority, failure to comply with the procedures outlined in this ordinance may result in:
  - i. A warning;
  - ii. Suspension of the elected official's authority to use a County purchase card or credit card; or

- iii. Revocation of the elected official's authority to use a County purchase card or credit card.
- c. Nothing in this ordinance shall preclude the county governing authority from referring misuse of a purchase card or credit card for prosecution to the appropriate authorities.

**PURCHASING CARD AND/OR CREDIT CARD USER AGREEMENT  
BETWEEN CANDLER COUNTY AND ELECTED OFFICIALS/KEY  
COUNTY STAFF**

This Purchasing Card and/or Credit Card User Agreement is between the Board of Commissioners of Candler County (hereinafter "County") and \_\_\_\_\_ (hereinafter "Elected Official" "Key County Staff"), an elected or designated official of Candler County for use of Candler County Purchasing and/or Credit Card (hereinafter "card"), issued by Chase Card Services (hereinafter "Bank"), in accordance with O.C.G.A. § 36-80-24(c)(2).

In exchange for the privilege of being issued a card for the purpose of purchasing goods and services directly related to the public duties of the authorized elected official /Key Staff of the County, Elected Official/Key Staff agrees as follows:

**I. Authorized and Unauthorized Use.**

- a. Elected Official/Key Staff agrees to use the card for goods and services directly related to Elected Official's public duties, except for the following:
  - i. Training and Hotels must be booked through the County Commission office
  - ii. Meals and Incidentals: These expenses must be paid directly and included on a travel reimbursement form
  - iii. No Alcoholic Beverages
- b. Elected Official/Key Staff agrees to use the card for the purchases of goods and services authorized by the budget adopted by the Board of Commissioners.
- c. Elected Official/Key Staff not use the card for personal use or any use other than goods and services directly related to the official responsibilities of Elected Official.
- d. Elected Official/Key Staff shall not exceed the following transaction limit for the card: \$250 without prior approval of the Board of Commissioners or their designee
- e. Elected Official/Key Staff shall not subdivide a purchase in an effort to circumvent the transaction limit for the card.
- f. Elected Official/Key Staff shall not request or receive cash from suppliers or vendors as a result of exchanges or returns. All refunds or exchanges must be credited to the card account.



- II. **Obligations of Elected Official/Key Staff.** Elected Official/Key Staff agrees to use the card in accordance with the terms and conditions of this Agreement, the Purchasing Card and Credit Card Ordinance for the Candler County Elected Officials ("Ordinance"), incorporated herein by reference, as it may be amended from time to time, and any procedures developed in relation to the use of the card.
- a. Elected Official/Key Staff agrees to cooperate with the Card Administrator in relation to the use of the card, including participation in training, submission of receipts and documentation, notification of lost or stolen cards, etc.
  - b. Elected Official/Key Staff shall comply with the County's budget, purchasing policies and procedures when making purchases with the card.
  - c. Elected Official/Key Staff shall notify the Card Administrator, if Elected Official's/Key Staff name or contact information changes, within thirty days of such change
  - d. Elected Official/Key Staff protect the card at all times to prevent unauthorized use.
  - e. Elected Official/Key Staff shall immediately notify the Bank and Card Administrator if the card is lost or stolen.
  - f. Elected Official/Key Staff shall surrender the card immediately upon request, expiration, resignation or removal from office.
  - g. Elected Official/Key Staff acknowledges that he or she is the only individual authorized to use the card.
  - h. Elected Official/Key staff acknowledges that purchases by the County are exempt from Georgia sales tax. Elected Official shall provide any supplier or vendor with the County's tax exempt number (58-6000897).
- III. **Receipts and Documentation.** Receipts are required for all Card transactions. Elected Official shall provide receipts, invoices and other supporting documentation of all purchases made with the card as required by the Card Administrator. Substantiating documentation shall include the supplier or merchant information, quantity, description, unit price, total price, price paid without sales tax and an explanation of the purchase sufficient to demonstrate that the expense was in the performance of official County duties.

IV. **Violations.** In the discretion of the Board of Commissioners, failure to comply with the terms of this agreement or the ordinance may result in one or more of the following:

- a. Warning;
- b. Suspension of card privileges;
- c. Termination of card privileges;
- d. Collection of an amount equal to the total of any improper purchases, including but not limited to declaring such purchases as an advance on salary to the extent allowed by law; and/or
- e. Prosecution. Official understands and acknowledges that misuse of the card may be considered a crime. Suspected misuse of the card may be reported to the proper authorities for prosecution.

V. **Term.** This agreement shall be for effective for a period of two calendar year effective the 1<sup>st</sup> day of January, 2016. Provided the Elected Official remains eligible for a county issued card, this agreement may be renewed for successive terms. Either party may terminate the agreement with 30 days notice. The card shall be promptly returned to the Card Administrator in the event of such termination. The Elected Official's obligations of this agreement shall survive the termination of this agreement.

COUNTY:

ELECTED OFFICIAL:

Chairman

Title

DATE:

DATE:

**PURCHASING CARD AND/OR CREDIT CARD USER AGREEMENT  
BETWEEN CANDLER COUNTY AND ELECTED OFFICIALS/KEY  
COUNTY STAFF**

This Purchasing Card and/or Credit Card User Agreement is between the Board of Commissioners of Candler County (hereinafter "County") and Candler County Sheriff (hereinafter "Elected Official" "Key County Staff"), an elected or designated official of Candler County for use of Candler County Purchasing and/or Credit Card (hereinafter "card"), issued by WEX (hereinafter "Bank"), in accordance with O.C.G.A. ' 36-80-24(c)(2).

In exchange for the privilege of being issued a card for the purpose of purchasing goods and services directly related to the public duties of the authorized elected official /Key Staff of the County, Elected Official/Key Staff agrees as follows:

**I. Authorized and Unauthorized Use.**

- a. Elected Official/Key Staff agrees to use the card for goods and services directly related to Elected Official's public duties, except for the following:
  - i. No Alcoholic Beverages
- b. Elected Official/Key Staff agrees to use the card for the purchases of goods and services authorized by the budget adopted by the Board of Commissioners.
- c. Elected Official/Key Staff not use the card for personal use or any use other than goods and services directly related to the official responsibilities of Elected Official.
- d. Elected Official/Key Staff shall not exceed the following transaction limit for the card: \$250 without prior approval of the Board of Commissioners or their designee
- e. Elected Official/Key Staff shall not subdivide a purchase in an effort to circumvent the transaction limit for the card.
- f. Elected Official/Key Staff shall not request or receive cash from

suppliers or vendors as a result of exchanges or returns. All refunds or exchanges must be credited to the card account.

**II. Obligations of Elected Official/Key Staff.** Elected Official/Key Staff agrees to use the card in accordance with the terms and conditions of this Agreement, the Purchasing Card and Credit Card Ordinance for the Candler County Elected Officials ("Ordinance"), incorporated herein by reference, as it may be amended from time to time, and any procedures developed in relation to the use of the card.

- a. Elected Official/Key Staff agrees to cooperate with the Card Administrator in relation to the use of the card, including participation in training, submission of receipts and documentation, notification of lost or stolen cards, etc.
- b. Elected Official/Key Staff shall comply with the County's budget, purchasing policies and procedures when making purchases with the card.
- c. Elected Official/Key Staff shall notify the Card Administrator, if Elected Official's/Key Staff name or contact information changes, within thirty days of such change
- d. Elected Official/Key Staff protect the card at all times to prevent unauthorized use.
- e. Elected Official/Key Staff shall immediately notify the Bank and Card Administrator if the card is lost or stolen.
- f. Elected Official/Key Staff shall surrender the card immediately upon request, expiration, resignation or removal from office.
- g. Elected Official/Key Staff acknowledges that he or she is the only individual authorized to use the card.
- h. Elected Official/Key staff acknowledges that purchases by the County are exempt from Georgia sales tax. Elected Official shall provide any supplier or vendor with the County's tax exempt number (58-6000897).

**III. Receipts and Documentation.** Receipts are required for all Card transactions.

Elected Official shall provide receipts, invoices and other supporting documentation of all purchases made with the card as required by the Card Administrator. Substantiating documentation shall include the supplier or merchant information, quantity, description, unit price, total price, price paid without sales tax and an explanation of the purchase sufficient to demonstrate that the expense was in the performance of official County duties.

**IV. Violations.** In the discretion of the Board of Commissioners, failure to comply with the terms of this agreement or the ordinance may result in one or more of the following:

- a. Warning;
- b. Suspension of card privileges;
- c. Termination of card privileges;
- d. Collection of an amount equal to the total of any improper purchases, including but not limited to declaring such purchases as an advance on salary to the extent allowed by law; and/or
- e. Prosecution. Official understands and acknowledges that misuse of the card may be considered a crime. Suspected misuse of the card may be reported to the proper authorities for prosecution.

**V. Term.** This agreement shall be for effective for a period of two calendar years effective the 5<sup>th</sup> day of August, 2019. Provided the Elected Official remains eligible for a county issued card, this agreement may be renewed for successive terms. Either party may terminate the agreement with 30 days notice. The card shall be promptly returned to the Card Administrator in the event of such termination. The Elected Official's obligations of this agreement shall survive the termination of this agreement.

COUNTY:

ELECTED OFFICIAL:

  
Chairman

  
Title

DATE:

DATE: 8-27-19

Exhibit C

**NOTICE**

The Candler County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Office of the Board of Commissioners on August 19, 2019 at 5:00 PM and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

**CURRENT 2019 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

		UNINCORPORATED	2014	2015	2016	2017	2018	2019
		U N I N C O R P O R A T E D  A R E A	V A L U E	Real & Personal	175,315,198	175,219,756	175,687,020	212,479,196
Motor Vehicles	13,354,110			9,843,360	7,521,410	5,592,500	4,412,240	3,718,110
Mobile Homes	1,953,483			1,956,612	1,858,247	2,046,265	1,879,622	1,838,848
Timber - 100%	3,284,634			4,623,471	4,608,334	3,249,099	4,408,501	3,380,134
Heavy Duty Equipment	0			0	45,200	113,594	94,406	0
Gross Digest	193,907,425			191,643,199	189,720,211	223,480,654	227,647,171	244,934,529
Less Exemptions	45,813,843			44,534,160	43,262,823	43,445,972	43,171,786	53,304,610
<b>NET DIGEST VALUE</b>	<b>148,093,582</b>		<b>147,109,039</b>	<b>146,457,388</b>	<b>180,034,682</b>	<b>184,475,385</b>	<b>191,629,919</b>	
R A T E	Gross Maintenance & Operation Millage		16.7590	16.8130	17.1170	14.3360	15.1610	14.7310
	Less Rollbacks (Local Option Sales Tax & Insurance Premium)		4.7710	4.8090	5.0340	2.5110	2.3070	2.2610
	<b>NET M&amp;O MILLAGE RATE</b>	<b>11.9880</b>	<b>12.0040</b>	<b>12.0830</b>	<b>11.8250</b>	<b>12.8540</b>	<b>12.4700</b>	
TAX	<b>NET M&amp;O TAXES LEVIED</b>	<b>\$1,775,346</b>	<b>\$1,765,897</b>	<b>\$1,769,645</b>	<b>\$2,128,910</b>	<b>\$2,371,247</b>	<b>\$2,389,625</b>	
		INCORPORATED	2014	2015	2016	2017	2018	2019
I N C O R P O R A T E D  A R E A	V A L U E	Real & Personal	83,833,825	77,266,198	76,943,019	80,042,431	84,233,513	91,901,921
		Motor Vehicles	5,578,970	4,143,600	3,313,600	2,479,360	2,003,230	1,631,550
		Mobile Homes	297,317	299,501	286,071	298,289	278,609	278,801
		Timber - 100%	0	0	0	65,072	12,566	61,145
		Heavy Duty Equipment	99,060	0	0	181,676	291,280	235,457
		Gross Digest	89,809,172	81,709,299	80,542,690	83,066,828	86,819,198	94,108,874
		Less Exemptions	4,282,356	3,585,494	4,363,490	4,418,558	6,662,677	8,705,110
	<b>NET DIGEST VALUE</b>	<b>85,526,816</b>	<b>78,123,805</b>	<b>76,179,200</b>	<b>78,648,270</b>	<b>80,156,521</b>	<b>85,403,764</b>	
	R A T E	Gross Maintenance & Operation Millage	16.7590	16.8130	17.1170	14.3360	15.1610	14.7310
		Less Rollback (Local Option Sales Tax)	5.4900	5.4780	5.7040	2.5110	2.3070	2.2610
<b>NET M&amp;O MILLAGE RATE</b>		<b>11.2690</b>	<b>11.3350</b>	<b>11.4130</b>	<b>11.8250</b>	<b>12.8540</b>	<b>12.4700</b>	
TAX	<b>NET M&amp;O TAXES LEVIED</b>	<b>\$963,802</b>	<b>\$885,533</b>	<b>\$869,433</b>	<b>\$930,016</b>	<b>\$1,030,332</b>	<b>\$1,064,985</b>	
TOTAL COUNTY	<b>TOTAL COUNTY</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	
	<b>TOTAL DIGEST VALUE</b>	233,620,398	225,232,844	222,636,588	258,682,952	264,631,906	277,033,683	
	<b>TOTAL M&amp;O TAXES LEVIED</b>	\$2,739,148	\$2,651,430	\$2,639,078	\$3,058,926	\$3,401,579	\$3,454,610	
	Net Tax \$ Increase		(\$87,717)	(\$12,352)	\$419,848	\$342,653	\$53,032	
	Net Tax % Increase		-3.20%	-0.47%	15.91%	11.20%	1.56%	

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2019				
COUNTY: <b>CANDLER</b>		TAXING JURISDICTION: <b>COUNTY WIDE M &amp; O</b>		
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2018 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2019 DIGEST
REAL	238,305,823	8,271,206	18,034,076	264,611,105
PERSONAL	62,780,092		508,161	63,288,253
MOTOR VEHICLES	6,415,470		(1,065,810)	5,349,660
MOBILE HOMES	2,158,231		(40,582)	2,117,649
TIMBER -100%	4,421,067		(979,788)	3,441,279
HEAVY DUTY EQUIP	385,686		(150,229)	235,457
GROSS DIGEST	314,466,369	8,271,206	16,305,828	339,043,403
EXEMPTIONS	49,834,463		12,175,257	62,009,720
NET DIGEST	264,631,906	8,271,206	4,130,571	277,033,683
	(PYD)	(RVA)	(NAG)	(CYD)
2018 MILLAGE RATE: <span style="border: 1px solid black; padding: 2px;">12.854</span>		2019 MILLAGE RATE: <span style="border: 1px solid black; padding: 2px;">12.470</span>		
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2018 Net Digest	PYD	264,631,906		
Net Value Added-Reassessment of Existing Real Property	RVA	8,271,206		
Other Net Changes to Taxable Digest	NAG	4,130,571		
2019 Net Digest	CYD	277,033,683	(PYD+RVA+NAG)	
2018 Millage Rate	PYM	12.854	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.384	(RVA/CYD) * PYM	
Rollback Millage Rate for 2019	<b>RR - ROLLBACK RATE</b>	12.470	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2019 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)		Rollback Millage Rate	12.470	
		2019 Millage Rate	12.470	
		Percentage Tax Increase	0.00%	
CERTIFICATIONS				
I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.				
..... Chairman, Board of Tax Assessors		..... Date		
I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.				
..... Tax Collector or Tax Commissioner		..... Date		
I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2019 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2019 is _____				
CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION				
-----	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2019 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.			
-----	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2019 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.			
..... Responsible Party		..... Title		..... Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2019				
COUNTY: <b>CANDLER</b>		TAXING JURISDICTION: <b>HOSPITAL</b>		
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2018 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2019 DIGEST
REAL	238,305,823	8,271,206	18,034,076	264,611,105
PERSONAL	52,780,092		508,161	63,288,253
MOTOR VEHICLES	6,415,470		(1,065,810)	5,349,660
MOBILE HOMES	2,158,231		(40,582)	2,117,649
TIMBER -100%	4,421,067		(979,788)	3,441,279
HEAVY DUTY EQUIP	385,686		(150,229)	235,457
GROSS DIGEST	<b>314,466,369</b>	<b>8,271,206</b>	<b>16,305,828</b>	<b>339,043,403</b>
EXEMPTIONS	49,834,463		12,175,257	62,009,720
NET DIGEST	<b>264,631,906</b>	<b>8,271,206</b>	<b>4,130,571</b>	<b>277,033,683</b>
	(PYD)	(RVA)	(NAG)	(CYD)
2018 MILLAGE RATE: <b>1.000</b>		2019 MILLAGE RATE: <b>1.000</b>		
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2018 Net Digest	PYD	264,631,906		
Net Value Added-Reassessment of Existing Real Property	RVA	8,271,206		
Other Net Changes to Taxable Digest	NAG	4,130,571		
2019 Net Digest	CYD	277,033,683	(PYD+RVA+NAG)	
2018 Millage Rate	PYM	1.000	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.030	(RVA/CYD) * PYM	
Rollback Millage Rate for 2019	RR - ROLLBACK RATE	0.970	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2019 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)		Rollback Millage Rate	0.970	
		2019 Millage Rate	1.000	
		Percentage Tax Increase	3.09%	
CERTIFICATIONS				
I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.				
_____		_____		
Chairman, Board of Tax Assessors		Date		
I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.				
_____		_____		
Tax Collector or Tax Commissioner		Date		
I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2019 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2019 is _____				
CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION				
<input type="checkbox"/>	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2019 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.			
<input type="checkbox"/>	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2019 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.			
_____	_____	_____		
Responsible Party	Title	Date		



**NOTICE**

The Candler County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Office of the Board of Commissioners on August 19, 2019 at 5:00 PM and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

**CURRENT 2019 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

U N I N C O R P O R A T E D  A R E A	UNINCORPORATED		2014	2015	2016	2017	2018	2019
	V A L U E	Real & Personal	175,315,198	175,219,756	175,687,020	212,479,196	216,852,402	235,997,437
Motor Vehicles		13,354,110	9,843,360	7,521,410	5,592,500	4,412,240	3,718,110	
Mobile Homes		1,953,483	1,956,612	1,858,247	2,046,265	1,879,622	1,838,848	
Timber - 100%		3,284,634	4,623,471	4,608,334	3,249,099	4,408,501	3,380,134	
Heavy Duty Equipment		0	0	45,200	113,594	94,406	0	
Gross Digest		193,907,425	191,643,199	189,720,211	223,480,654	227,647,171	244,934,529	
Less Exemptions		45,813,843	44,534,160	43,262,823	43,445,972	43,171,786	53,304,610	
<b>NET DIGEST VALUE</b>		<b>148,093,582</b>	<b>147,109,039</b>	<b>146,457,388</b>	<b>180,034,682</b>	<b>184,475,385</b>	<b>191,629,919</b>	
R A T E	Gross Maintenance & Operation Millage	16.7590	16.8130	17.1170	14.3360	15.1610	15.1150	
	Less Rollbacks (Local Option Sales Tax & Insurance Premium)	4.7710	4.8090	5.0340	2.5110	2.3070	2.2610	
	<b>NET M&amp;O MILLAGE RATE</b>	<b>11.9880</b>	<b>12.0040</b>	<b>12.0830</b>	<b>11.8250</b>	<b>12.8540</b>	<b>12.8540</b>	
TAX	<b>NET M&amp;O TAXES LEVIED</b>	<b>\$1,775,346</b>	<b>\$1,765,897</b>	<b>\$1,769,645</b>	<b>\$2,128,910</b>	<b>\$2,371,247</b>	<b>\$2,463,211</b>	
I N C O R P O R A T E D  A R E A	INCORPORATED		2014	2015	2016	2017	2018	2019
	V A L U E	Real & Personal	83,833,825	77,266,198	76,943,019	80,042,431	84,233,513	91,901,921
Motor Vehicles		5,578,970	4,143,600	3,313,600	2,479,360	2,003,230	1,631,550	
Mobile Homes		297,317	299,501	286,071	298,289	278,609	278,801	
Timber - 100%		0	0	0	65,072	12,566	61,145	
Heavy Duty Equipment		99,060	0	0	181,676	291,280	235,457	
Gross Digest		89,809,172	81,709,299	80,542,690	83,066,828	86,819,198	94,108,874	
Less Exemptions		4,282,356	3,585,494	4,363,490	4,418,558	6,662,677	8,705,110	
<b>NET DIGEST VALUE</b>		<b>85,526,816</b>	<b>78,123,805</b>	<b>76,179,200</b>	<b>78,648,270</b>	<b>80,156,521</b>	<b>85,403,764</b>	
R A T E	Gross Maintenance & Operation Millage	16.7590	16.8130	17.1170	14.3360	15.1610	15.1150	
	Less Rollback (Local Option Sales Tax)	5.4900	5.4780	5.7040	2.5110	2.3070	2.2610	
	<b>NET M&amp;O MILLAGE RATE</b>	<b>11.2690</b>	<b>11.3350</b>	<b>11.4130</b>	<b>11.8250</b>	<b>12.8540</b>	<b>12.8540</b>	
TAX	<b>NET M&amp;O TAXES LEVIED</b>	<b>\$963,802</b>	<b>\$885,533</b>	<b>\$869,433</b>	<b>\$930,016</b>	<b>\$1,030,332</b>	<b>\$1,097,780</b>	
TOTAL COUNTY	<b>TOTAL COUNTY</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	
	<b>TOTAL DIGEST VALUE</b>	233,620,398	225,232,844	222,636,588	258,682,952	264,631,906	277,033,683	
	<b>TOTAL M&amp;O TAXES LEVIED</b>	\$2,739,148	\$2,651,430	\$2,639,078	\$3,058,926	\$3,401,579	\$3,560,991	
	Net Tax \$ Increase		(\$87,717)	(\$12,352)	\$419,848	\$342,653	\$159,412	
	Net Tax % Increase		-3.20%	-0.47%	15.91%	11.20%	4.69%	

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2019				
COUNTY: CANDLER		TAXING JURISDICTION: COUNTY WIDE M & O		
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2018 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2019 DIGEST
REAL	238,305,823	8,271,206	18,034,076	264,611,105
PERSONAL	62,780,092		508,161	63,288,253
MOTOR VEHICLES	6,415,470		(1,065,810)	5,349,660
MOBILE HOMES	2,158,231		(40,582)	2,117,649
TIMBER -100%	4,421,067		(979,788)	3,441,279
HEAVY DUTY EQUIP	385,686		(150,229)	235,457
GROSS DIGEST	314,466,369	8,271,206	16,305,828	339,043,403
EXEMPTIONS	49,834,463		12,175,257	62,009,720
NET DIGEST	264,631,906	8,271,206	4,130,571	277,033,683
	(PYD)	(RVA)	(NAG)	(CYD)
2018 MILLAGE RATE: 12.854		2019 MILLAGE RATE: 12.854		
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2018 Net Digest	PYD	264,631,906		
Net Value Added-Reassessment of Existing Real Property	RVA	8,271,206		
Other Net Changes to Taxable Digest	NAG	4,130,571		
2019 Net Digest	CYD	277,033,683		
			(PYD+RVA+NAG)	
2018 Millage Rate	PYM	12.854	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.384	(RVA/CYD) * PYM	
Rollback Millage Rate for 2019	RR - ROLLBACK RATE	12.470	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2019 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)		Rollback Millage Rate	12.470	
		2019 Millage Rate	12.854	
		Percentage Tax Increase	3.08%	
CERTIFICATIONS				
I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.				
.....		Date		
Chairman, Board of Tax Assessors				
I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.				
.....		Date		
Tax Collector or Tax Commissioner				
I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2019 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2019 is _____				
CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION				
<input type="checkbox"/>	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2019 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.			
<input type="checkbox"/>	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2019 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.			
.....		Date		
Responsible Party				
Title				

## Exhibit D

**LANIER, DEAL & PROCTOR**

CERTIFIED PUBLIC ACCOUNTANTS  
 201 SOUTH ZETTEROWER AVENUE  
 P.O. BOX 505  
 STATESBORO, GEORGIA 30459  
 PHONE (912) 489-8756  
 FAX (912) 489-1243

WILLIAM RUSSELL LANIER, CPA  
 RICHARD N. DEAL, CPA, CGMA  
 KAY S. PROCTOR, CPA, CFE, CGMA  
 WILLIAM BLAKE BLOSER, CPA  
 TIFFANY D. JENKINS, CPA, CGMA  
 RICHARD N. DEAL II, CPA

MEMBERS  
 AMERICAN INSTITUTE OF CERTIFIED  
 PUBLIC ACCOUNTANTS  
 GEORGIA SOCIETY OF CERTIFIED  
 PUBLIC ACCOUNTANTS

July 22, 2019

To the Candler County Board of Commissioners and  
 County Administrator  
 1075 East Hiawatha Street, Suite A  
 Metter, Georgia 30439

We are pleased to confirm our understanding of the services we are to provide the Candler County Board of Commissioners for the year ended June 30, 2019. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Candler County Board of Commissioners as of and for the year ended June 30, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Candler County Board of Commissioners' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Candler County Board of Commissioners' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies the Candler County Board of Commissioners' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

1) Combining and individual fund statements and schedules.

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Candler County Board of Commissioners and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Candler County Board of Commissioners' financial statements. Our report will be addressed to the Candler County Board of Commissioners. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that [Name of Governmental Unit] is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements.

However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Candler County Board of Commissioners' compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Other Services**

We will also assist in preparing the financial statements and related notes of the Candler County Board of Commissioners in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for designing, implementing, and maintaining effective internal controls, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes

relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Candler County Board of Commissioners; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Lanier, Deal & Proctor, CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulator or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Lanier, Deal & Proctor, CPAs personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulator. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.


We expect to begin our audit on approximately August 20, 2019 and to issue our reports no later than December 31, 2019. Richard N. Deal is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). We estimate that our gross fee, including expenses, will not exceed \$29,850. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Candler County Board of Commissioners and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions,


please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.


Very truly yours,

  
Richard N. Deal, CPA, CGMA  
Lanier, Deal & Proctor, CPAs

RESPONSE:

This letter correctly sets forth the understanding of the Candler County Board of Commissioners.

Management signature:   
Title: Administrator  
Date: 8/6/19

Governance signature:   
Title: \_\_\_\_\_  
Date: \_\_\_\_\_