

AGENDA  
REGULAR MEETING  
5:00 P.M.  
August 1, 2022

1. Call to Order
2. Invocation and *Pledge of Allegiance* – Agatha Grimes, Candler County 4H Member
3. Approval of Agenda
4. Department Reports
  - a. Metter Fire Department – Jason Douglas
  - b. EMS – Joseph Reynolds
  - c. Roads & Bridges – Jerry Lanier
  - d. Solid Waste – Robert Hendrix
  - e. Recreation – Mike Robins
5. Citizens wishing to address the Commission – *Citizens will be allowed to address the commission individually for a period of up to 5 minutes.*
6. Application for Commission approval, permit or variance –
  - a. Dale and Rebecca Cooney – Family Purpose Affidavit
  - b. Dennis Jones, Radio Jones, LLC – Request for a variance to section 4.3 SETBACKS AND SEPARATION of the Candler County Telecommunications and Towers Ordinance
7. Financial Report –
8. Approval of Minutes – June 20, 2022 2<sup>nd</sup> Regular Meeting, June 27, 2022 Called Meeting and July 11, 2022 1<sup>st</sup> Regular Meeting minutes
9. Old Business
10. New Business
  - a. Consideration of a proposal from Lanier, Deal and Proctor, P.C. to provide financial audit services to Candler County for fiscal year 2022
  - b. Consideration of an amendment to the Candler County Animal Control Ordinance
  - c. Consideration of a request for authorization to transfer \$2,796.58 to the Department of Community Health in order to receive payments from HHS for Medicare UPL program
  - d. Consideration of proposed projects for the 2023 LMIG grant
  - e. Consideration of an increase in appropriations for the Tax Assessor (1550) for travel and training costs in the amount of \$11,912.00 associated with the Chief Appraiser position.
11. Report from Chairman
12. Report from County Administrator
13. Report from Attorney
14. Reports from Commissioners
15. Executive Session
16. Adjournment

**Board of Commissioners of Candler County**  
**Regular Meeting**  
**August 1, 2022**  
**5:00 p.m.**

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The Board of Commissioners of Candler County met for the regular monthly meeting on Monday, August 1, 2022, at 5:00 p.m., in the Commissioners' boardroom at 1075 East Hiawatha Street, Suite A, Metter, Georgia. Chairman Glyn Thrift presided with Vice-Chairman Brad Jones, Commissioners David Robinson and Blake Hendrix in attendance. County Administrator Bryan Aasheim, County Attorney Kendall Gross and attorney Cindy Delgado were in attendance. Commissioner Thomas was unable to attend the meeting in person but was present on Zoom.

The Metter Advertiser was notified of the meeting, but no representative attended this meeting. Guests attending this meeting included: Jerry Lanier, Public Works Director; Robert Hendrix; Landfill Supervisor; Joe Reynolds, EMS Director; Jason Douglas, Metter Fire Chief; Jason Grimes, Candler County Tax Commissioner; Agatha Grimes, 4H presenter; Susannah Lanier, 4H Coordinator; Bobby Odom, Angela Ford.

**Call to Order**

Chairman Thrift called the meeting to order at 5:00 p.m.

**Invocation and Pledge of Allegiance**

Chairman Thrift called on Candler County 4H member, Agatha Grimes to deliver the invocation and led the *Pledge of Allegiance*.

**Approval of the Agenda**

Mr. Aasheim requested the following changes be made to the agenda prior to approval.

**6.a. Dale & Rebecca Cooney – Request for Family Purpose Affidavit - Remove from Agenda;**

**6.b. Dennis Jones, Radio Jones, LLC – Request for a variance to section 4.3 SETBACKS AND SEPARATION of the Candler County Telecommunications and Towers Ordinance – Table until August 15, 2022;**

**10.e. Consideration of an increase in appropriations for the Tax Assessor (1550) for travel and training costs in the amount of \$11,912.00 associated with the Chief Appraiser position.**

Commissioner Hendrix made a motion to approve the agenda with the following changes. Chairman Thrift provided a second. The motion carried 4-0.

**Department Reports-**

- **Metter Fire Department, Jason Douglas, Metter Fire Chief** -Douglas reviewed his monthly report (Exhibit A).
- **Candler County EMS, Joe Reynolds, Director** – Reynolds reviewed his monthly trip report and stated that monthly trips continue to be elevated. Attorney Gross asked about the status of the EMS/Hospital relationship and transports. Director Reynolds indicated that things are going ok and the two had cooperated on a couple transports where the hospital provided a nurse. Vice Chairman Jones asked if EMS has a full roster at this time. He stated that COVID is continuing to be an issue and that the service has had a number of absences due to exposure or infection.

Reynolds stated that they do not; they had hired a number of paramedic students (EMTA, B) in the hopes they would pass the exam, but none have done so yet. (Exhibit B)

- **Candler County Landfill, Robert Hendrix, Landfill Supervisor** – Hendrix asked about ongoing issues with residential trash pickup. He discussed with the commission the issues we have been having.
- **Recreation, Mike Robins, Director** – Robins was not present for the meeting due to vacation.
- **Roads Department, Jerry Lanier, Supervisor** – Lanier reported that the county dump trucks had been repaired and were in service. The rental truck had broken down and has been returned off lease to the leasing company. Vice Chairman Jones stated that he had received a message of thanks regarding the work done on Dekle Rd. He requested that Mr. Lanier look at an issue on Excelsior Church Rd with a beaver dam and culvert. Commissioner Hendrix requested that Mr. Lanier look at McNair Rd. Chairman Thrift requested Mr. Lanier look at the pecan trees on Mosley Rd.

### **Citizens wishing to address the Commission**

Mr. Bobby Odom approached the board and asked about the proposed tax increase. He stated that he had anecdotal information that some peoples tax assessment notices showed a tax increase of 19%. Administrator Aasheim explained that the proposed non-rollback millage rate is a 5.18% increase across the entire digest, but different parcels would have different changes. Some would increase and some may even see a decrease depending on their assessments.

### **Application for Commission approval, permit or variance –**

There were no citizens present requesting commission approval, permit or variance.

### **Financial Report**

Financial report is deferred until the August 15, 2022 meeting

### **Approval of the Minutes**

**June 20, 2022 Regular Meeting**

**June 27, 2022 Called Meeting**

**July 11, 2022 Regular Meeting**

Commissioner Robinson made a motion to approve all minutes as presented. Vice Chairman Jones provided a second. The motion carried 4-0.

### **Old Business**

Mr. Aasheim reported there is no old business to address in this meeting.

### **New Business**

**Consideration of a proposal from Lanier, Deal and Proctor, LLC to provide financial audit services to Candler County for fiscal year 2022**

Aasheim presented the engagement letter from Lanier, Deal and Proctor.

Chairman Thrift made a motion to approve the engagement letter and agreement as presented. Commissioner Hendrix provided the second to the motion. The motion passed 4-0. (Exhibit C)

**Consideration of an amendment to the Candler County Animal Control Ordinance**

Aasheim presented a draft amendment to the Candler County Animal Control Ordinance which provides for law enforcement to inspect facilities if probable cause exists. This will allow code enforcement and law enforcement to inspect animal housing facilities if there is a belief or evidence that the facility violates the ordinance or state law.

Aasheim provided an anecdotal example of a current shelter in Candler County that had obtained a permit for 20+ dogs under the Animal Control Ordinance. Upon review of the file at the time of their application for renewal of their business license it was discovered that they did not have the required license from the Georgia Department of Agriculture. The County cannot issue them a permit if they cannot be permitted under State law. This entity has been issued a notification that they cannot receive a business license and their 20+ dog permit is revoked until they meet the state and local permitting requirements.

Commissioner Hendrix made a motion to approve the amendment to the ordinance as presented. Vice Chairman Jones provided the second to the motion. The motion passed 4-0 (Exhibit D)

**Consideration of a request for authorization to transfer \$2,796.58 to the Department of Community Health in order to receive payments from HHS for Medicare UPL Program**

Aasheim presented the notice from the Department of Community Health regarding the local share portion of the UPL payment and requested authorization to remit those funds to the Department. Commissioner Robinson made a motion to approve the transfer of the local portion funds as described. Commissioner Hendrix provided a second to the motion. The motion carried 4-0.

**Consideration of proposed projects for the 2023 LMIG grant**

Aasheim presented four (4) potential options to be evaluated as the 2023 LMIG project. The projects were:

- Salem Church Rd – Resurface from Lake Church Rd to Rosemary Church Rd
- Lake Church RD – Resurface from Hwy 46 to Dutch Ford Rd
- St. Matthews Church Rd – Resurface from Hwy 46 to Salem Church Rd
- Canoochee Rd – Resurface from Hwy 46 to Hwy 121

The commission discussed and reached a consensus to have engineering estimates prepared for Salem Church Rd and St. Matthews Church Rd. No other action was taken on this item.

**Consideration of an increase in appropriations for the Tax Assessor (1550) for travel and training costs in the amount of \$11,912.00 associated with the Chief Appraiser position**

Aasheim presented the request and training schedule proposed by the Tax Assessors office.

Commissioner Hendrix made a motion to approve the increase in appropriations as presented. Commissioner Robinson provided the second to the motion. The motion carried 4-0.

**Report from Chairman**

Chairman Thrift had nothing to report.

**Report from County Administrator**

Aasheim commented on the following:

- Aasheim relayed a request from the Board of Tax Assessors for the Commission to consider funding for a policy to provide a financial stipend to employees upon achievement of certain levels of certification. The Board of Commissioners indicated they would be supportive, but requested the Board of Assessors provide a proposed schedule to be reviewed.
- Aasheim notified the commission that DOT has reached out regarding the TSPLOST2 E Hiawatha paving project, and we are working on the application for local administration in the hope of getting a Notice to Proceed with engineering and surveying.

Aasheim requested executive session for personnel.

### Report from the County Attorney

Mr. Gross requested executive session for personnel and litigation.

### Reports from Commissioners

**Gregory Thomas, District 1** - Commissioner Thomas was not present

**Brad Jones, District 2** – Vice-Chairman Jones had nothing to report other than road issues to Mr. Lanier

**David Robinson, District 3** – Commissioner Robinson had nothing to report.

**Blake Hendrix, District 4** – Commissioner Hendrix had nothing to report.

### Executive Session –

Vice Chairman Jones moved to exit into Executive Session to discuss personnel and litigation at 6:06 p.m. Commissioner Hendrix provided a second to the motion. The motion carried 4-0.

Vice Chairman Jones moved to exit Executive Session and reconvene the regular meeting at 7:03 p.m. Commissioner Hendrix provided a second to the motion. The motion carried 4-0.


Robinson moved to authorize Chairman Thrift to sign the Closed Meeting Affidavit. Vice Chairman Jones provided the second to the motion. The motion carried 4-0.

Commissioner Hendrix moved to authorize EMS Director Reynolds to hire Ruby Martinez, EMT-A, to part-time status. Commissioner Robinson provided the second to the motion. The motion carried 4-0.

### **Adjournment**

Chairman Thrift moved to adjourn the meeting at 7:04 p.m. Vice Chairman Jones provided a second to the motion. The motion carried 4-0.

  
 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

Gregory Thomas  
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 1, 2022

2. During such meeting, the Board voted to go into closed session.

3. The executive session was called to order at 6:06 p.m.

4. 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 1<sup>st</sup> day of August 2022.

Sworn to and subscribed before me  
this 1<sup>st</sup> day of August 2022.

*Maranda K. Lank*  
Notary Public



*[Signature]*  
Glyn Thrift, Chairman  
Board of Commissioners of Candler County

## Exhibit A

Metter Fire Rescue Response ListJul-22Call Type and Jurisdiction

Jul-22

	Structure	Vehicle	Res.	Brush	Inv.	Alarm	Heli.	Haz.	Service	Med.	Other	Total
City	0	1	1	0	2	4	2	1	0	5	1	17
County	0	2	2	0	1	6	0	0	0	12	0	23
<b>Total</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>10</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>17</b>	<b>1</b>	

<b>Total Calls</b>	<b>40</b>
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Jul-21

	Structure	Vehicle	Res.	Brush	Inv.	Alarm	Heli.	Haz.	Service	Med.	Other	Total
City	1	1	1	0	1	4	5	0	2	11	0	26
County	0	1	2	0	2	5	0	0	1	2	0	13
<b>Total</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>9</b>	<b>5</b>	<b>0</b>	<b>3</b>	<b>13</b>	<b>0</b>	

<b>Total Calls</b>	<b>39</b>
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40 Total calls (1 Haz Mat Call to Swainsboro Fire)

## JULY 2022 PATIENT TRANSPORT REPORT

FROM SCENE TO CCH	82
FROM SCENE TO MEADOWS	0
FROM SCENE TO EGRMC	17
FROM SCENE TO EMANUEL	0
SCENE TO MEMORIAL	1
SCENE TO OPTIM TATTNALL	1
SCENE TO HOSPICE	0
SCENE TO ST JOSEPH	0
SCENE TO AIR	0
REFUSAL	53
MUTAL AID	1
TRANS CCH TO MEMORIAL	9
TRANS CCH TO EMANUEL	0
TRANS CCH TO CANDLER	0
TRANS CCH TO FAIR VIEW	2
TRANS CCH TO ST JOSEPH	1
TRANS CCH TO AUGUSTA UNIVERSITY	5
TRANS CCH TO PEIDMONT AUGUSTA	1
TRANS CCH TO DOCTORS	1
TRANS CCH TO EGRMC	6
TRANS CCH TO MEADOWS	4
TRANS CCH TO PEIDMONT MACON GA	1
CCH TO NURSING HOME	22



TRANS CCH TO HOSPICE	0
CORNOR CALL	1
CANCELLED CALL	6
AIR TRANSPORT (COVID)	0
NO PT CONTACT	1
CCH TO RES FOR HOSPICE	0
DOA WITH DNR/TURNED OVER TO HOSPICE	1
FIRE STANDBY	0
EMS NOT NEEDED	2

TOTAL	218
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Range of Accounts: 100-34-2600 to 100-34-2602 Start Month: July Start Year: 2021  
 Type: Revenue Activity Includes Accounts with Zero Activity: N Year To Date As of: 08/01/22  
 Subtotal CAFR: No

Account No	Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
100-34-2600	EMS TRIP SERVICE FEES												
546621.61	41919.88	58922.94	37087.91	44048.06	50409.58	50979.13	80971.59	258127.12	44201.75	39256.58	45421.06	47127.06	55693.28
100-34-2601	EMS ANNUAL FEES												
506140.47	6562.08	7760.11	6345.25	2850.39	2989.03	2989.03	80971.59	258127.12	49064.23	17789.54	48231.79	19939.99	6009.35
100-34-2602	EMS LEGAL RECOVERY OF BACK DEBT												
3134.84	0.00	98.13	18.75	387.99	90.20	0.00	90.20	225.00	0.00	494.28	1227.30	221.85	371.34
Fund Total													
1055896.92	48481.96	66281.18	43451.91	47286.44	131471.37	53968.16	131471.37	289906.50	93265.98	57540.40	94880.15	67288.90	62073.97
Grand Total	Count: 3												
1055896.92	48481.96	66281.18	43451.91	47286.44	131471.37	53968.16	131471.37	289906.50	93265.98	57540.40	94880.15	67288.90	62073.97

Primary Payer Name	Number of Invoices	Charges	Payments	Total Adjustments	Refunds	Write-Offs	Other Transactions	All Transactions	Remaining Balance
<b>Invoice Agency: Candler County EMS</b>									
AETNA PPO	1	\$572	\$276.60	\$409.39	\$0	\$0	\$0	\$277	\$295
AMERIGROUP- GA MEDICAID CMO	2	\$2,000	\$1,540.00	\$1,399.88	\$0	\$0	\$0	\$1,540	\$460
BCBS GA	5	\$5,190	\$856.07	\$3,673.85	\$0	\$0	\$0	\$856	\$4,334
CARESOURCE	10	\$6,592	\$5,815.60	\$2,358.03	\$0	\$0	\$0	\$5,816	\$2,064
GEORGIA ASSURANCE INC	5	\$2,001	\$2,024.17	\$974.47	\$0	\$0	\$0	\$2,024	\$-23
HUMANA CARE PLAN	8	\$5,184	\$5,183.60	\$1,745.30	\$0	\$0	\$0	\$5,184	\$564
Medicaid GA	22	\$8,116	\$8,116.40	\$2,293.97	\$0	\$0	\$0	\$8,116	\$0
MEDICARE GA	40	\$20,566	\$20,242.76	\$5,381.26	\$0	\$0	\$0	\$20,243	\$323
PEACH STATE HEALTH PLAN	11	\$8,806	\$8,806.00	\$5,292.00	\$0	\$59	\$0	\$8,806	\$0
PRESBYTERIAN HEALTH	1	\$891	\$1,059.44	\$159.32	\$0	\$0	\$0	\$1,059	\$-169
REGENCY SOUTHERN CARE STATESBORO	1	\$700	\$700.00	\$716.75	\$0	\$0	\$0	\$700	\$0
Self Pay	18	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0	\$618	\$13,419
UNITED HEALTH CARE	5	\$4,413	\$3,712.12	\$1,157.31	\$0	\$0	\$0	\$3,712	\$701
UNITED HEALTHCARE MCR ADV	27	\$17,562	\$15,696.38	\$3,660.63	\$0	\$0	\$0	\$15,696	\$1,866
Wellcare Medicare	1	\$714	\$714.40	\$1,177.60	\$0	\$0	\$0	\$714	\$0
<b>Total: 157</b>	<b>Total:</b>	<b>Total:</b>	<b>Total:</b>	<b>Total:</b>	<b>Total:</b>	<b>Total:</b>	<b>Total:</b>	<b>Total:</b>	<b>Total:</b>
	\$83,306	\$74,743.54	\$30,399.76	\$59	\$0	\$0	\$75,362	\$23,833	
<b>Total: 157</b>	<b>Total:</b>	<b>Total:</b>	<b>Total:</b>	<b>Total:</b>	<b>Total:</b>	<b>Total:</b>	<b>Total:</b>	<b>Total:</b>	<b>Total:</b>
	\$83,306	\$74,743.54	\$30,399.76	\$59	\$0	\$0	\$75,362	\$23,833	

Report Filters

Invoice Agency: is equal to 'Candler County EMS'  
 Invoice Created Date: is between '05/01/2022' and '05/31/2022'



# LANIER, DEAL & PROCTOR

CERTIFIED PUBLIC ACCOUNTANTS  
201 SOUTH ZETTEROWER AVENUE  
P.O. BOX 505  
STATESBORO, GEORGIA 30459  
PHONE (912) 489-8756  
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AMERICAN INSTITUTE OF CERTIFIED  
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GEORGIA SOCIETY OF CERTIFIED  
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RICHARD N. DEAL, CPA, CGMA  
S. PROCTOR, CPA, CFE, CGMA  
LIAM BLAKE BLOSER, CPA  
RANY D. JENKINS, CPA, CGMA  
RICHARD N. DEAL II, CPA

## Exhibit C

July 18, 2022

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 for the Candler County Board of Commissioners for the year ended June 30, 2022.

### Audit Scope and Objectives

We will audit the financial statements of the governmental entities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the Candler County Board of Commissioners as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) 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 (GAAS). 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 GAAP 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 GAAS, and we will provide an opinion on it in relation to the financial statements as whole in a report combined with our auditor's report on the financial statements:

- 1) Schedule of Expenditures of Federal Awards
- 2) Schedule of Projects Paid with Special Sales Tax Proceeds

The objectives of our audit are to obtain a reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and 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. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements. The objective also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or 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 an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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 or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of financial statements does not relieve you of your responsibilities.

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

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis

for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. 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, *Government Auditing Standards*, and the Uniform Guidance.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free from material misstatement, we will perform tests of the Candler County Board of Commissioners' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures 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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Candler County Board of Commissioners' major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Candler County Board of Commissioners' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.



## **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Candler County Board of Commissioners in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance 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 statements, schedule of expenditures of federal awards, and related notes 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.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, 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, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, 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.

## **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) 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, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy

and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management 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 of each opinion unit 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. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards 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 schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 schedule of expenditures of federal awards.

You are also responsible for the preparation of the other 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 Scope and 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 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.

### **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.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form

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and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

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, pass-through entity, 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.

Richard N. Deal, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to them. We expect to begin our audit on approximately September 1, 2022 and to issue our reports no later than December 31, 2022.

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.) except that we agree that our gross fee, including expenses, will not exceed \$30,450 if a Single Audit is not required. If a Single Audit is required, we estimate that our additional fees for Single Audit procedures will not exceed \$4,000. 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 engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

### **Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Candler County Board of Commissioners. Circumstances may arise in which our report may

differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. 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 we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) 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 or on compliance, and (2) 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 Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.


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 attached 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: County Administrator  
Date: July 18, 2022

Governance signature:   
Title: Chairman  
Date: July 18, 2022



**STATE OF GEORGIA****COUNTY OF CANDLER****AMENDMENT TO THE CANDLER COUNTY  
ANIMAL CONTROL ORDINANCE**

WHEREAS, the Board of Commissioners of Candler County is charged with the responsibility of protecting the health, safety and welfare of the citizens of Candler County and as such, is authorized to enact ordinances governing activities and properties in the unincorporated areas of Candler County, Georgia;

WHEREAS, in order to more effectively enforce the Candler County Animal Control Ordinance, the Board of Commissioners desires to amend the Candler County Animal Control Ordinance so as to allow for the investigation by the Candler County Sheriff's Office any and;

NOW THEREFORE, be it resolved by the Candler County Board of Commissioners that the Candler County Code of Ordinances, entitled "Candler County Animal Control Ordinance", Article Three, Section 1, is hereby amended to include the following:

- (j) Any law enforcement official shall have the authority to investigate any circumstances, facts, or complaints regarding a possible violation of the requirements or prohibitions of this Ordinance. At any time there is probable cause to believe that a violation of this Ordinance has occurred, any law enforcement official may apply to the appropriate court for a search warrant to inspect the property, premises or area where such violation is believed to have occurred, or be occurring, or for an inspection warrant under the provisions set out in O.C.G.A. § 2-2-11.

Adopted, approved and enacted this 1<sup>st</sup> day of August, 2022, at the Regular Meeting of the Board of Commissioners of Candler County.

**CANDLER COUNTY BOARD OF COMMISSIONERS**

By:



\_\_\_\_\_  
Glyn Thrift, Chairman

Attest:



\_\_\_\_\_  
Kellie Lank, Clerk

