

AGENDA
REGULAR MEETING
5:00 P.M.
September 18, 2023

1. Call to Order
2. Invocation and *Pledge of Allegiance*
3. Approval of Agenda
4. Citizens wishing to address the Commission – *Citizens will be allowed to address the commission individually for a period of up to 5 minutes.*
 - a. Morales, Myra; Hunter Trail – Request from citizen for the Candler County Board of Commissioners to accept Hunter Trl, Fox Run, Bear Ln and Rolling Acres Rd as county roads
5. Application for Commission approval, permit or variance–
 - a. Radio Jones, LLC; Dennis Jones – Request for a variance to the Candler County Telecommunications Tower Ordinance, Section 4.3 Setbacks and Separation, to allow a radio communication tower to be erected on parcel #069 033 located off Cal Maine Rd.
6. Approval of Minutes –
 - a. August 21, 2023 Public Hearing
 - b. August 21, 2023 2nd Regular Meeting
 - c. September 5, 2023 1st Regular Meeting
 - d. September 6, 2023 Called Meeting
 - e. September 7, 2023 Public Hearing
 - f. September 14, 2023 Public Hearing
7. Old Business
8. New Business
 - a. Consideration a resolution to adopt and levy an ad valorem millage rate of 12.294 mills in both the incorporated and unincorporated area of Candler County, Georgia; to levy a millage rate of 1.0 mills in all districts for the purpose of supporting the Candler County Hospital, and for other purposes
 - b. Consideration of schedule for proposed public hearings regarding the proposal for a Candler County Zoning Ordinance
 - c. Discussion regarding a proposed position for zoning administration, permitting and ordinance enforcement
 - d. Discussion regarding the Candler County Business & Occupation Tax Ordinance
 - e. Consideration of a Letter of Engagement from Lanier, Deal, Proctor & Bloser, CPA to provide audit services for Candler County, Georgia for FY2023
 - f. Consideration of a proposal from Davis Heating & Air for replacement of the climate control unit at the Candler County radio tower at a cost of not more than \$8,500 and request for a SPLOST appropriation for the purchase
9. Report from Chairman
10. Report from County Administrator
11. Report from Attorney
12. Reports from Commissioners
13. Executive Session
14. Adjournment

Board of Commissioners of Candler County
Regular Meeting
September 18, 2023
5:00 p.m.

The Board of Commissioners of Candler County met for the regular monthly meeting on Monday, September 18, 2023, 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 Gregory Thomas, David Robinson and Blake Hendrix in attendance. Also attending were County Administrator Bryan Aasheim and County Clerk Kellie Lank. County Attorney Kendall Gross did not attend this meeting. The Metter Advertiser was notified of the meeting, Jerri Goodman attended.

Guests attending this meeting included: Candler County Surveyor, George William Donaldson; Candler County residents were Mayra Morales, Larry Banks, Daniel Case and Suzanna Olarte.

Call to Order

Chairman Thrift called the meeting to order at 5:06 p.m.

Invocation and Pledge of Allegiance –

Commissioner Thomas delivered the invocation and Chairman Thrift led the *Pledge of Allegiance*.

Approval of Agenda

Mr. Aasheim requested the agenda be approved with the additional items below:

8. Old Business...

- c. Discussion regarding a proposed position for zoning administration, permitting and ordinance enforcement**
- d. Discussion regarding the Candler County Business & Occupation Tax Ordinance**
- e. Consideration of a Letter of Engagement from Lanier, Deal, Proctor & Bloser, CPA to provide audit services for Candler County, Georgia for FY2023**
- f. Consideration of a proposal from Davis Heating & Air for replacement of the climate control unit at the Candler County radio tower at a cost of not more than \$8,500 and request for a SPLOST appropriation for the purchase**

Commissioner Thomas made a motion to approve the agenda as requested. Commissioner Robinson provided a second. The motion carried 5-0.

Citizens wishing to address the Commission – *Citizens will be allowed to address the commission individually for a period of 5 minutes.*

Morales, Myra; Hunter Trail – Request from citizen for the Candler County Board of Commissioners to accept Hunter Trail, Fox Run, Bear Lane and Rolling Acres Road as county roads

Administrator Aasheim opened the floor to Myra Morales to present her request for the County to accept Hunter Trail, Fox Run, Bear Lane and Rolling Acres Road as county-maintained roads. Ms. Morales spoke to this and presented a petition signed by the residents of the subdivision. Administrator Aasheim explained the requirements stated in the County's Subdivision Ordinance that outlines what needs to happen for the County to consider accepting a private road, and explained the County is by law not allowed

to maintain private property. No action was taken by the Commissioners to accept the private roads. Administrator Aasheim advised Ms. Morales to consult with the other subdivision residents to possibly raise the funds to hire a contractor to maintain the subdivision's private roads.

Application for Commission approval, permit or variance –

Radio Jones, LLC; Dennis Jones – Request for a variance to the Candler County Telecommunications Tower Ordinance, Section 4.3 Setbacks and Separation, to allow a radio communication tower to be erected on parcel #069 033 located off Cal Maine Rd.

Administrator Aasheim requested this item be tabled until the October 16, 2023 meeting agenda considering Dennis Johns was unable to attend this meeting.

Commissioner Robinson made a motion to table Radio Jones, LLC; Dennis Jones – Request for a variance to the Candler County Telecommunications Tower Ordinance, Section 4.3 Setbacks and Separation, to allow a radio communication tower to be erected on parcel #069 033 located off Cal Maine Rd. Vice-Chairman Jones provided a second. The motion carried 5-0.

Approval of Minutes –

The following minutes were proposed for approval:

- a. August 21, 2023 Public Hearing
- b. August 21, 2023 2nd Regular Meeting
- c. September 5, 2023 1st Regular Meeting
- d. September 6, 2023 Called Meeting
- e. September 7, 2023 Public Hearing
- f. September 14, 2023 Public Hearing

Vice- Chairman Jones made a motion to approve the minutes as presented. Commissioner Robinson provided a second. The motion carried 5-0.

Old Business

There was no Old Business to address during this meeting.

New Business

Consideration a resolution to adopt and levy an ad valorem millage rate of 12.294 mills in both the incorporated and unincorporated area of Candler County, Georgia; to levy a millage rate of 1.0 mills in all districts for the purpose of supporting the Candler County Hospital, and for other purposes

Administrator Aasheim presented a resolution to adopt and levy an ad valorem millage rate of 12.294 mills in both the unincorporated and incorporated area of Candler County, Georgia; to levy a millage rate of 1.0 mills in all districts for the purpose of supporting the Candler County Hospital and for other purposes. Commissioner Thomas questioned the necessity of levying the 1 mill considering the hospital debt had been resolved. After a discussion of the history and need for the 1 mill levy for the Candler County Hospital, the Commissioners agreed to adopt the resolution.

Commissioner Hendrix made a motion to adopt a resolution to levy an ad valorem millage rate of 12.294 mills in both the incorporated and unincorporated area of Candler County, Georgia; to levy a millage rate of 1.0 mills in all districts for the purpose of supporting the Candler County Hospital, and for other purposes. Commissioner Robinson provided a second. The motion carried 5-0. (Exhibit A)

Consideration of schedule for proposed public hearings regarding the proposal for a Candler County Zoning Ordinance

Administrator Aasheim requested this item be tabled.

Commissioner Hendrix made a motion to table the item. Vice-Chairman Jones provided a second. The motion carried 5-0.

Discussion regarding a proposed position for zoning administration, permitting and ordinance enforcement

Administrator Aasheim and the Commissioners had a discussion about a proposed position for zoning administration, permitting and ordinance enforcement. Future discussions will be held to establish the budget and requirements of the new positions.

Commissioner Robinson made a motion to table this item. Vice-Chairman Jones provided a second. The motion carried 5-0.

Discussion regarding the Candler County Business & Occupation Tax Ordinance –

Administrator Aasheim requested the Commissioners consider amending the Candler County Business and Occupation Tax Ordinance specific to the late charges. However, he also requested input on tax amount, timing, late charges and enforcement. Vice-Chairman Jones acknowledged that there have been business owners who have been late in the past and now know the deadline and the consequences of the late penalty. Administrator Aasheim requested the Commissioners consider a cap on the late fees. Vice-Chairman Jones explained knowing the rules is part of doing good business.

Commissioner Robinson made a motion to impose a \$500 cap on the \$25 daily late fees outlined in the Candler County Business License Ordinance. Chairman Thrift provided a second for the purpose of discussion. The Commissioners continued to discuss the pros and cons of this \$500 cap. Chairman Thrift called for a vote. The motion failed to pass 2-3, with Chairman Thrift and Commissioner Robinson voting in favor while Vice-Chairman Jones and Commissioners Thomas and Hendrix voted against.

Commissioner Thomas made a motion to impose a \$1,000 cap on the \$25 daily late fees outlined in the Candler County Business License Ordinance. Commissioner Hendrix provided a second. The motion passed 3-2, with Chairman Thrift, Commissioners Thomas and Hendrix voting in favor of the motion while Vice-Chairman Jones and Commissioner Robinson voted against. (Exhibit B)

Consideration of a Letter of Engagement from Lanier, Deal, Proctor & Bloser, CPA to provide audit services for Candler County, Georgia for FY2023

Administrator Aasheim requested the Commission consider the letter of engagement from Lanier, Deal, Proctor & Bloser to provide audit services for fiscal year 2023 to Candler County, Georgia.

Vice-Chairman Jones made a motion to approve the letter of engagement from Lanier, Deal, Proctor & Bloser to provide audit services for fiscal year 2023 to Candler County, Georgia. Commissioner Hendrix provided a second. The motion carried 5-0. (Exhibit C)

Consideration of a proposal from Davis Heating & Air for replacement of the climate control unit at the Candler County radio tower at a cost of not more than \$8,500 and request for a SPLOST appropriation for the purchase

Administrator Aasheim presented a proposal from Davis Heating & Air for replacement of the climate control unit at the Candler County radio tower at a cost of not more than \$8,500 and a request for a SPLOST appropriation for the purchase.

Commissioner Hendrix made a motion a accept the proposal from Davis Heating & Air for replacement of the climate control unit at the Candler County radio tower at a cost of not more than \$8,500 and request for a SPLOST appropriation for the purchase. Vice-Chairman Jones provided a second. The motion carried 5-0.

Report from Chairman

Chairman Thrift informed the Board there will be a celebration dinner hosted by the Candler County Industrial Development Authority at the Metter Depot on September 6, 2023 at 5:30 to announce Project Cushion as well as welcome the new business to the community.

Report from County Administrator

Administrator Aasheim reported on the following:

- Road -Melvin Johnson
- Commissioner Thomas requested this be added to a future agenda. Mental Health Resolution
- WIOA two members. Billy Trapnell agreeable to be reappointed. Tamara Wells requested being replaced.

Administrator Aasheim requested Vice-Chairman Jones recuse himself from the discussion of the D&S Invoice he needed to discuss with the Commission for approval.

****Vice-Chairman Jones left the boardroom at 6:15 p.m. ****

- Discussed D&S Electric invoice for Hurricane Idalia generator
- Attorney Gross is delivering the Jail Project bond paperwork to Savannah.

****Vice-Chairman Jones returned at 6:17 p.m. *****

- Requested Executive Session for personnel

Report from Attorney

Attorney Gross was not present at this meeting as Administrator Aasheim stated in his Administrator’s Report that the county attorney was personally delivering the bonding paperwork to Savannah for the new Jail Project.

Reports from the Commissioners

- Commissioner Thomas representing Commission District 1**, was not present at this meeting.
- Vice-Chairman Jones representing Commission District 2**, had nothing to report
- Commissioner Robinson representing Commission District 3**, had nothing to report.
- Commissioner Hendrix representing Commissioner District 4**, had nothing to report.

Executive Session - Executive Session - Personnel

Commissioner Thomas moved to exit into Executive Session to discuss personnel at 6:18 p.m. Vice-Chairman Jones provided a second to the motion. The motion carried 4-0.

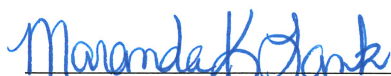
Vice-Chairman Jones moved to exit Executive Session and reconvene the regular meeting at 6:36 p.m. Commissioner Robinson provided a second to the motion. The motion carried 5-0.

Commissioner Thomas moved to authorize the signing of the *Closed Meeting Affidavit* certifying that executive session was for litigation and personnel. Commissioner Robinson provided the second to the motion. The motion carried 5-0.

Commissioner Robinson made a motion to authorize EMS Director Reynolds to hire Blake Thomas, Part Time EMT, subject to satisfactory pre-employment screening. Commissioner Hendrix provided the second to the motion. The motion carried 5-0

Adjournment

Commissioner Thomas moved to adjourn the meeting at 6:38 p.m. Commissioner Hendrix provided a second to the motion. The motion carried 5-0.



Maranda K. Lank, Clerk
Attest



Chairman, Glyn Thrift

BOARD OF COMMISSIONERS OF CANDLER COUNTY

Glyn Thrift
Chairman

Bryan Aasheim
County Administrator

Brad Jones
Vice-Chairman

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 September 18, 2023
2. During such meeting, the Board voted to go into closed session.
3. The executive session was called to order at 6:18 p.m.
- 4.

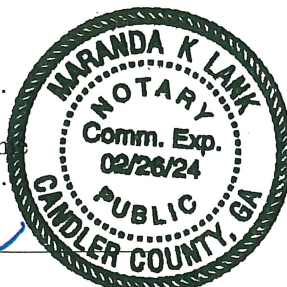
The subject matter of the closed portion of the meeting was devoted to the following matter(s) within the exceptions provided in the open meetings law:

- 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 18th day of September 2023.

Sworn to and subscribed before me
This 18th day of September 2023.

Maranda K. Lank
Notary Public



Glyn Thrift
Glyn Thrift, Chairman
Board of Commissioners of Candler County

Exhibit A

State of Georgia

Candler County

RESOLUTION TO LEVY AD VALOREM TAXES FOR 2023

WHEREAS, the Candler County Board of Commissioners is the authority charged with the responsibility to levy ad valorem taxes to carry out the governing authority's purposes for the required Maintenance and operations of the County; and,

WHEREAS, the Candler County Board of Commissioners have adopted a budget for the current fiscal year requiring imposition of ad valorem taxes in a sufficient amount to provide the necessary maintenance and operational needs of the County; and,

WHEREAS, the Candler County Board of Commissioners did cause to be published the Current Tax Digest and Five-Year History of Levy as required by the O.C.G.A. § 48-5-32; and,

WHEREAS, the Candler County Board of Commissioners did advertise a tax increase for the incorporated and unincorporated tax districts and did hold the public hearings as required; and,

WHEREAS, the Net Countywide Digest totals \$345,131,661 value for all categories of real and personal property; therefore,

The Candler County Board of Commissioners does hereby order to be levied against that digest value at Gross Millage Rate 14.9181 in all tax districts; and,

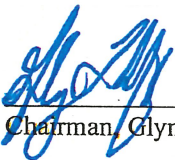
Per the O.C.G.A. § 48.8-91 the County is required to calculate a countywide rollback based on the Local Option Sales Tax Proceeds of \$901,565.15 such rollback being equal to 2.6241 Mills; and,

WHEREAS, the Insurance Premium Tax Proceeds of \$517,848.02 has been used in its entirety to fund services in the unincorporated area of the County pursuant to O.C.G.A. § 33-8-3; therefore,

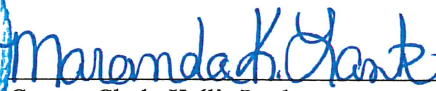
The Candler County Board of Commissioners, in a REGULAR MEETING held on September 18, 2023, does hereby order to be levied against the Net Candler County Tax Digest of \$345,131,661 a Net Millage rate, after rollback, of 12.294 Mills in all tax districts for Maintenance and Operational purposes; and,

The Candler County Board of Commissioners does hereby order levied an additional net millage rate of one Mill in all districts against the Hospital Digest of \$345,131,661 for the purpose of supporting the Candler County Hospital and for other purposes.

Adopted this 18th day of September, 2023.



Chairman, Glyn Thrift

County Clerk, Kellie Lank

Exhibit B

STATE OF GEORGIA

COUNTY OF CANDLER

**AMENDMENT TO THE ORDINANCE CREATING A BUSINESS AND OCCUPATION
TAX FOR THE UNINCORPORATED AREAS OF CANDLER COUNTY, GEORGIA**

WHEREAS, the Candler County Board of Commissioners adopted and approved the Ordinance creating a Business & Occupation Tax for the Unincorporated areas of Candler County, Georgia, on April 1, 2013; and,

WHEREAS, the Candler County Board of Commissioners have reviewed and evaluated Section 6. of the Ordinance related to late fees and penalties; and,

WHEREAS, the Candler County Board of Commissioners have determined that there shall be a maximum penalty incurred for failure to obtain a license as required;

NOW THEREFORE, the Board of Commissioners of Candler County, pursuant to the authority it possesses under Georgia law, amends the Candler County Business & Occupation Tax Ordinance as follows:

(I) Section 6 is hereby modified to include the following language:

“The maximum penalty incurred for violation of this ordinance by one business entity shall be no greater than One Thousand Dollars (\$1,000).”

Hereby adopted this 18th day of September, 2023.

CANDLER COUNTY, GEORGIA

By: _____



Glyn Thrift, Chairman



Attest: _____



Maranda K. Lank, Clerk

Exhibit C

LANIER, DEAL, PROCTOR & BLOSER

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 505

201 SOUTH ZETTEROWER AVENUE

STATESBORO, GEORGIA 30459

PHONE (912) 489-8756

FAX (912) 489-1243

MEMBERS
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTSGEORGIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTSWILLIAM 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

September 14, 2023

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, 2023.

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, 2023. 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.

We have identified the following significant risks of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

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 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 & Bloser, 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 & Bloser, 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 October 1, 2023 and to issue our reports approximately December 31, 2023.

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 \$30,950 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.

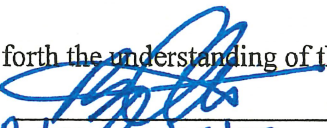
Very truly yours,

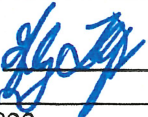

Richard N. Deal, CPA, CGMA

Lanier, Deal, Proctor & Bloser, CPAs

RESPONSE:

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

Management signature: 
Title: County Administrator
Date: September 14, 2023

Governance signature: 
Title: Chairman
Date: September 14, 2023