

# North Augusta



*South Carolina's Riverfront*

## MINUTES OF JUNE 24, 2024

*Briton S. Williams, Mayor*

*Jenafer F. McCauley, Councilmember – Mayor Pro Tem*

*David B. Buck, Councilmember*

*Pat C. Carpenter, Councilmember*

*David W. McGhee, Councilmember*

*Eric H. Presnell, Councilmember*

*Kevin W. Toole, Councilmember*

## **ORDER OF BUSINESS**

### **STUDY SESSION**

The Study Session of June 24, 2024 for the City Council of the City of North Augusta, having been duly publicized, was called to order by Mayor Briton S. Williams at 6:00pm and also streamed online for public viewing at the City Facebook page: “City of North Augusta – Public Information” and City YouTube page: “City of North Augusta Public Information.”

Per Section 30-4-80(e) notice of the meetings was sent out by email to the current maintained “Agenda Mailout” list consisting of news media outlets and individuals or companies requesting notification. Notice of the meetings was also posted on the outside doors of the Municipal Center, the main bulletin board of the Municipal Center located on the first floor, and the City of North Augusta website.

Members present were Mayor Williams, Councilmembers, Buck, Carpenter, McCauley, McGhee, and Toole.

Member absent was Councilmember Presnell.

Also in attendance were James S. Clifford, City Administrator; J.D. McCauley, Assistant Administrator; Kelly F. Zier, City Attorney; Thomas C. Zeaser, Director of Engineering and Public Works; Captain Kevin Hayes, Public Safety; Tommy Paradise, Director of Planning & Development; James Sutton, Director of Public Services; Rick Meyer, Director of Parks & Recreation, Derek Boyd, Events Coordinator; Lynda Williamson, Director of Finance; Tara Boulware, Manager of Finance; Kayla Ferguson, Manager of Human Resources; Jamie Paul, City Clerk; and Ricky Jones, Manager of Information Technology.

**ITEM 1. CITY COUNCIL MEETING:**

Administrator Clifford led Council's discussion of items for the July 1, 2024 regular meeting. (See Attachment #1)

Administrator Clifford noted that there will be two Ordinances added to the agenda for Planning & Development regarding Amending Article 5 of the Development Code and an Amendment to the Zoning Map for a rezoning request.

**ITEM 2. DEPARTMENT DETAILS:**

City department directors and managers provided departmental updates. (See Attachment #2)

**ITEM 3. MAYOR'S MATTERS:**

(A) FOCUS ITEM(S):

- i. Finance – Audit Review – Fiscal Year Ending December 31, 2023

Grant Davis, CPA of Mauldin & Jenkins presented an overview of the City of North Augusta's Financial & Compliance Audit Draft for Fiscal Year Ending December 31, 2023. (See Attachment #3Ai)

- ii. Finance – Update on Timeline for GovSense Software

Finance Director Williamson highlighted on the tentative timeline for the GovSense Software:

- Accounts Payable module set for July 1 (utilizing more ACH billings moving forward)
- Utility Billing module – Mid-July (customer portal online to be included)
- Payroll module – October 1

- (B) Mayor Williams will share reflections and announcements related to current City events and opportunities

Mayor Williams highlighted on the following:

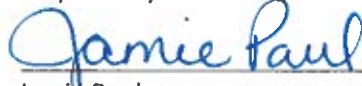
- Community Engagement with Mayor Williams on June 25 at Second Providence Church – 6:00pm

The Study Session adjourned at 6:50pm

APPROVED THIS 1<sup>st</sup> DAY OF  
JULY, 2024.

  
\_\_\_\_\_  
Briton S. Williams  
Mayor

Respectfully submitted,

  
\_\_\_\_\_  
Jamie Paul  
City Clerk



**PUBLIC POWER HOUR**

**July 1, 2024 – 5:30 p.m. - Municipal Center – 100 Georgia Avenue, 3rd Floor - Council Chambers**

**DRAFT AGENDA: CITY OF NORTH AUGUSTA CITY COUNCIL MEETING**

**July 1, 2024 – 6:00 p.m. – Municipal Center – 100 Georgia Avenue, 3rd Floor - Council Chambers**

The Public Power Hour and City Council meeting will be streamed for public viewing online at:

- “City of North Augusta – Public Information” on [www.Facebook.com](http://www.Facebook.com)
- “City of North Augusta Public Information” on [www.YouTube.com](http://www.YouTube.com)

*CITIZEN COMMENTS: Citizens may speak to Mayor and City Council on each item listed on this agenda. The Mayor will call for comments prior to Council’s discussion. Speakers shall give their name and address in an audible tone of voice. Speaker Forms are provided on the credenza at the entrance for speakers desiring that the minutes indicate that they addressed Council on a specific topic. The form will be included as part of the minutes of the meeting. Citizen comments are limited to five minutes.*

*CITIZEN ASSISTANCE: Individuals needing special assistance or sign interpreter to participate in the meeting, please notify the Administration Department 48 hours prior to the meeting.*

**1. CALL TO ORDER**

**2. INVOCATION AND PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

**4. APPROVAL OF MINUTES:**

- Regular City Council Meeting minutes of June 17, 2024
- Special Called Study Session minutes of June 24, 2024

**5. PROCLAMATIONS:**

- a. Parks & Recreation Month

**OLD BUSINESS**

- 6. PLANNING & DEVELOPMENT: Ordinance No. 2024-14 To Amend the Zoning Map of the City of North Augusta, South Carolina by Rezoning ± 128.79 Acres of Land Owned by James M. Ford, et al, Aiken County Tax Parcel No. 021-17-01-001 from R-10, Medium Lot, Single-Family Residential to R-7, Small Lot, Single-Family Residential – Second Reading**

**NEW BUSINESS**

7. **PUBLIC SERVICES:** Resolution No. 2024-27 Authorizing the City of North Augusta to Enter into a Contract for the Transfer Station Facility
8. **PARKS & RECREATION:** Resolution No. 2024-28 Authorizing the City of North Augusta to Enter into a Contract with TKE for Riverview Park Elevator Modernization
9. **ADMINISTRATIVE REPORTS:**
10. **PRESENTATIONS/COMMUNICATIONS/RECOGNITION OF VISITORS:**
  - A. **Citizen Comments:** *At this time, citizens may speak to Mayor and City Council regarding matters not listed on the agenda. Speakers shall give their name and address for the records. Speaker Forms are provided on the credenza for speakers desiring that the minutes indicate that they addressed Council on a specific topic. The form will be included as part of the minutes of the meeting. Citizen comments are limited to five minutes.*
  - B. **Council Comments:**
11. **ADJOURNMENT**

## DEPARTMENT DETAILS

*for June 24, 2024*



### **FINANCE:**

- Cycle 1 Due Date – July 5
- Cycle 2 Due Date – July 19
- No Disconnects in the month of July while software conversion rolls out

### **PUBLIC SERVICES:**

- Solid Waste Transfer Station
- EPA Water Service Line Material Inventory

### **PLANNING AND DEVELOPMENT:**

- No BZA meeting in July
- Plans for a Mavis Tire & Brakes business has been approved next to Taco Bell on Knox
- Participate in consultant interviews for ARTS Regional Transportation Plan tomorrow

### **PUBLIC SAFETY:**

- Public Safety was awarded the SC Dept. of Public Safety's Agency of the Year Award
- PSO Doug Ruben was awarded the SC Dept. of Public Safety's Officer of the Year Award on Thursday at the DUI Enforcement Recognition Ceremony.

### **PARKS AND RECREATION:**

- The Center Street Greenway tunnel Mural Ribbon Cutting ceremony will be Tuesday, June 25 at 4pm. Greenway is also getting a new wooden fence this week.
- Riverview Park Activities Center is hosting the Antonio Grant Basketball Camp this week. North Augusta High School is hosting youth football & cheerleading camps this week.
- Parks & Recreation has 18 Adult Softball teams in the summer wood bat league. Games are played on Monday, Tuesday, Thursday, and Friday evenings.
- Sports Tourism: South Carolina High School League Basketball Event this past weekend:
  - Sleep Inn & Suites – 13 rooms reserved for Friday only
  - Tru by Hilton North Augusta-had 15+ rooms reserved by teams this weekend
  - Crowne Plaza – 20 rooms were reserved by teams this weekend

### **TOURISM:**

- Music in the Park Finale on June 27
- 803 Night on Saturday, August 3

### **ENGINEERING AND PUBLIC WORKS:**

- Front Street Parking Improvements

### **HUMAN RESOURCES:**

- See the following page for the Employment Opportunities list



## EMPLOYMENT OPPORTUNITIES

### **Building Standards Inspector II** – Building Standards

Grade: 15

Salary/pay Rate: \$24.50 - \$29.40

Closing Date: Until Filled (**July 1, 2024 Start**)

### **Center Program Coordinator** – Parks and Recreation

Grade: 10

Salary/Pay Rate: \$19.65 - \$23.58

Closing Date: 06/25/2024

### **Communications Technician I** – Public Safety

Grade: 10

Salary/Pay Rate: \$19.65 - \$23.58

Closing Date: Until Filled

### **Engineering Inspector II** – Engineering

Grade: 15

Salary/pay Rate: \$24.50 - \$29.40

Closing Date: Until Filled (**July 1, 2024 Start**)

### **Firefighter** – Public Safety

Grade: 4

Salary/Pay Rate: \$13.31 - \$15.97/hour

Closing Date: Until Filled

### **Grounds Worker III** – Parks and Recreation

Grade: 7

Salary/Pay Rate: \$16.75 – \$20.10/hour

Closing Date: Until Filled

### **Grounds Worker III** – Property Maintenance

Grade: 7

Salary/Pay Rate: \$16.75 – \$20.10/hour

Closing Date: Until Filled

### **Public Safety Officer** – Public Safety

Grade: 16

Salary/Pay Rate: \$23.83 - \$28.59/hour

Closing Date: Until Filled

### **Trades Worker** – Streets & Drains

Grade: 8

Salary/Pay Rate: \$17.71 - \$21.26/hour

Closing Date: Until Filled

### **Vehicle Operator II** – Sanitation

Grade: 10

Salary/Pay Rate: \$19.65 - \$23.58/hour

Closing Date: Until Filled

### **Utility Technician** – Public Utilities

Grade: 9

Salary/Pay Rate: \$18.68 - \$22.42/hour

Closing Date: Until Filled

To apply and to see full job descriptions please visit [www.northaugustasc.gov/jobs](http://www.northaugustasc.gov/jobs). You may also contact Human Resources for more information at 803-442-5710 or [kferguson@northaugustasc.gov](mailto:kferguson@northaugustasc.gov).

The City of North Augusta is an Equal Opportunity Employer

# Presentation of Annual Audit Results

## June 24, 2024



**MAULDIN & JENKINS**

CPAs & ADVISORS



# Meeting Agenda



- Engagement Team
- Results of the 2023 Audit
- Financial Trends
- Comments and Other Matters
- Questions





# Engagement Team



## MAULDIN & JENKINS BY THE NUMBERS

INSIDE PUBLIC ACCOUNTING  
**100 TOP FIRMS** 2023  
 accountingtoday  
**Top 100 Firms** 2023

CONSISTENTLY RANKED AS A TOP ACCOUNTING FIRM IN THE U.S.

**100+ year**  
 HISTORY  
 OF QUALITY SERVICE

**Serve 700+**  
 GOVERNMENT CLIENTS

**GOVERNMENTAL PARTNERS 18**

**140+**  
 TEAM MEMBERS DEDICATED TO SERVING THE GOVERNMENTAL INDUSTRY

VISION  
 To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.

**300+**  
 SINGLE AUDITS PERFORMED LAST YEAR COVERING OVER \$5.3 BILLION OF FEDERAL GRANTS

**156,000+**  
 HOURS ANNUALLY PROVIDED TO GOVERNMENTAL CLIENTS

**175+**  
 CURRENT CLIENTS AWARDED THE GFOA CERTIFICATE OF EXCELLENCE

**6** STATES | **14** OFFICES



# Results of 2023 Audit



- Our Responsibility Under Auditing Standards Generally Accepted in the United States of America (GAAS) and *Government Auditing Standards (GAS)*
  - Our audit was performed in accordance with GAAS and GAS.
  - We considered the internal control structure for the purpose of expressing our opinion on the City's financial statements and not for the purpose of providing assurance on the internal control structure.
  - Our objective is to provide reasonable—not absolute—assurance that the basic financial statements are free from material misstatement.
  - The financial statements are the responsibility of the City's management.
- Report on 2023 Financial Statements
  - Unmodified (“clean”) opinion on financial statements.
  - Presented fairly in accordance with accounting principles generally accepted in the United States of America (GAAP).
  - Our responsibility does not extend beyond financial information contained in our report.
- Report on Internal Controls Over Financial Reporting and on Compliance in Accordance with GAS
  - No material weaknesses or significant deficiencies in internal control reported.
  - No instances of noncompliance reported.



# Results of 2023 Audit



- Single Audit Report for the Year Ended December 31, 2023
  - Conducted Single Audits in accordance with the Uniform Guidance over two (2) major program:
    - U.S. Department of Treasury – Coronavirus State and Local Fiscal Recovery Funds or “ARPA” (\$2.6 million)
    - U.S. Department of Agriculture – Emergency Watershed Protection Program (\$1.2 million)
  - The City did not qualify as a “low risk” auditee per Federal guidelines.
  - Unmodified (“clean”) opinion on compliance for the major programs.
  - No material weaknesses or significant deficiencies in internal control over compliance reported.



# Required Communications



- Significant Accounting Policies
  - The significant accounting policies used by the City are described in Note 1 to the financial statements.
  - The City was required to implement GASB Statement No. 96, *Subscription-based Information Technology Arrangements*, as of and for the year ended December 31, 2023. This standard changed how the accounting for contracts to use / subscribe to software and other IT related items (GASB 96).
  - In considering the policies used by the City, we noted they are in accordance with generally accepted accounting principles and similar government organizations with no significant new policies or qualitative aspects of its policies. The City is not involved in any controversial or emerging issues for which guidance is not available.
- Management Judgment/Accounting Estimates
  - The City uses various estimates as part of its financial reporting process – including, but not limited to, the useful lives of capital assets and actuarial assumptions related to its pension obligations.
  - Management’s estimates used in preparation of the financial statements were deemed reasonable in relation to the financial statements taken as a whole. We considered this information and the qualitative aspects of management’s calculations in evaluating the City’s significant accounting estimates.



## Required Communications (Continued)



- Financial Statement Disclosures
  - The footnote disclosures to the financial statements are also an integral part of the financial statements and the process used by management to accumulate the information included in the disclosures was the same process used in accumulating the statements. The overall neutrality, consistency, and clarity of the disclosures was considered as part of our audit.
- Relationship with Management
  - We received full cooperation from the City's management and staff.
  - There were no disagreements with management on accounting issues or financial reporting matters.
- Audit Adjustments
  - There were no posted audit adjustments and no passed adjustments.
- Representation from Management
  - We requested written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us, during the audit. Management provided those written representations without a problem.



## Required Communications (Continued)



- Consultation with Other Accountants
  - To the best of our knowledge, management has not consulted with, or obtained opinions from, other independent accountants during the year, nor did we face any issues requiring outside consultation.
- Significant Issues Discussed with Management
  - There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements.
- Information in Documents Containing Audited Financial Statements
  - Our responsibility for other information in documents containing the City's basic financial statements and our report thereon does not extend beyond the information identified in our report. If the City intends to publish or otherwise reproduce the financial statements and make reference to our firm, we must be provided with printers' proof for our review and approval before printing. The City must also provide us with a copy of the final reproduced material for our approval before it is distributed.
- Auditor Independence
  - In accordance with AICPA professional standards, M&J is independent with regard to the City and its financial reporting process.
  - There were no fees paid to M&J for management advisory services during 2023 that might affect our independence as auditors.



# 2023 Financial Highlights



- **Total Assets = \$297 million**
  - Cash = \$58 million (unrestricted = \$47 million vs. restricted = \$11 million)
  - Capital Assets = \$232 million
- **Total Liabilities = \$136 million**
  - Pension = \$26 million
  - Bonds Notes= \$75 million
- **Net Position = \$161 million**
  - Net Investment in Capital Assets = \$139 million
  - Restricted = \$20 million
  - Unrestricted = \$2 million



# 2023 Financial Highlights



- **Total Revenues = \$61 million**
  - **Property taxes= \$14 million**
  - **Water & Sewer = \$11 million**
- **Total Expenses = \$49 million**
- **Change in Net Position = \$12 million (increase)**



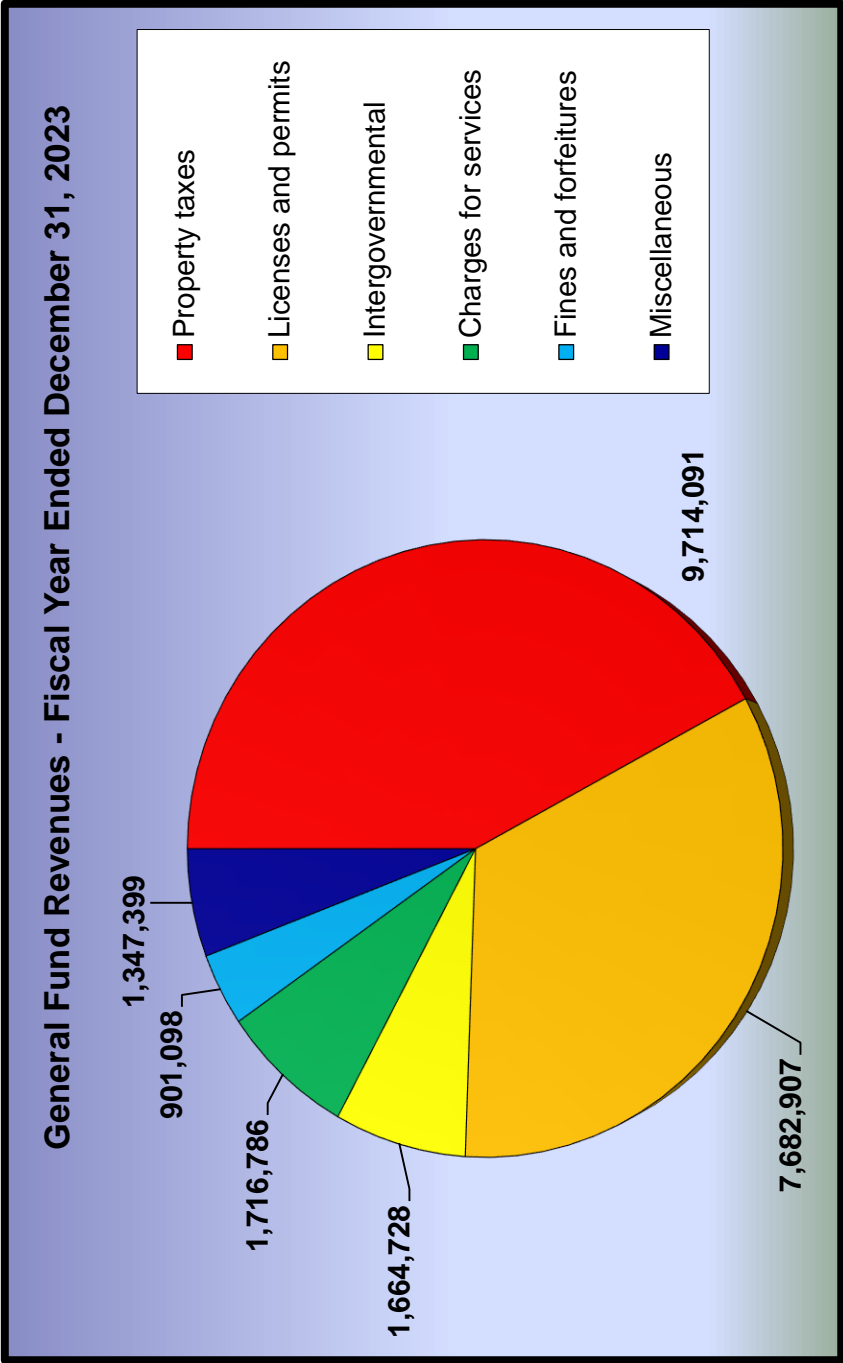
# 2023 Financial Highlights General Fund



- **Total Assets = \$9.2 million**
  - **Cash = \$7.8**
- **Total Liabilities = \$3.5 million**
- **Fund Balance = \$5.7 million (83 days of total fund balance on hand)**
  - **Restricted = \$130,000**
  - **Committed = \$1.9 million**
  - **Unassigned = \$3.7 million**
- **Total Revenues = \$23 million**
- **Total Expenditures = \$23 million**
- **Change in Fund Balance = \$85,000 million (increase)**

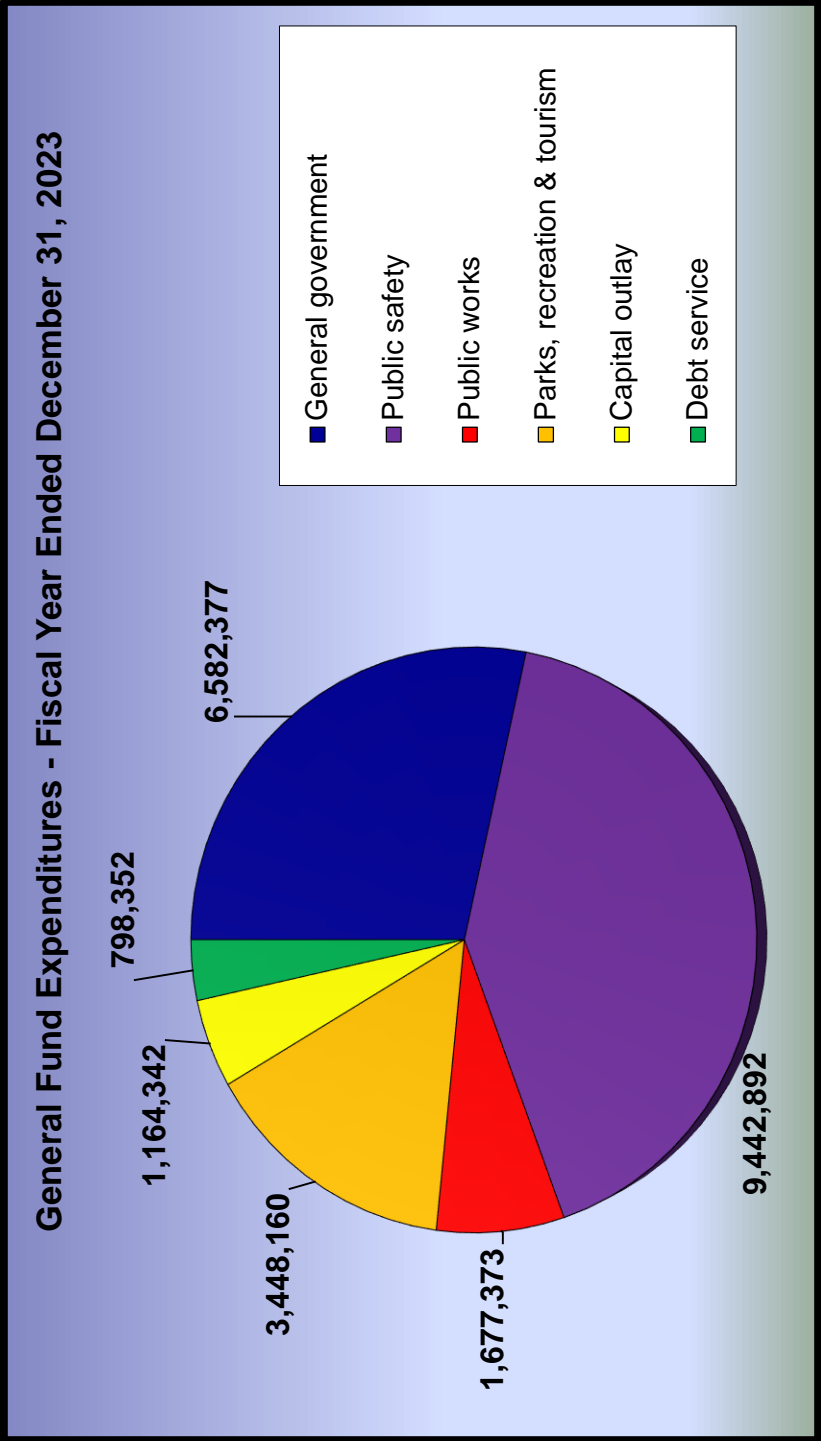


# 2023 Financial Highlights General Fund





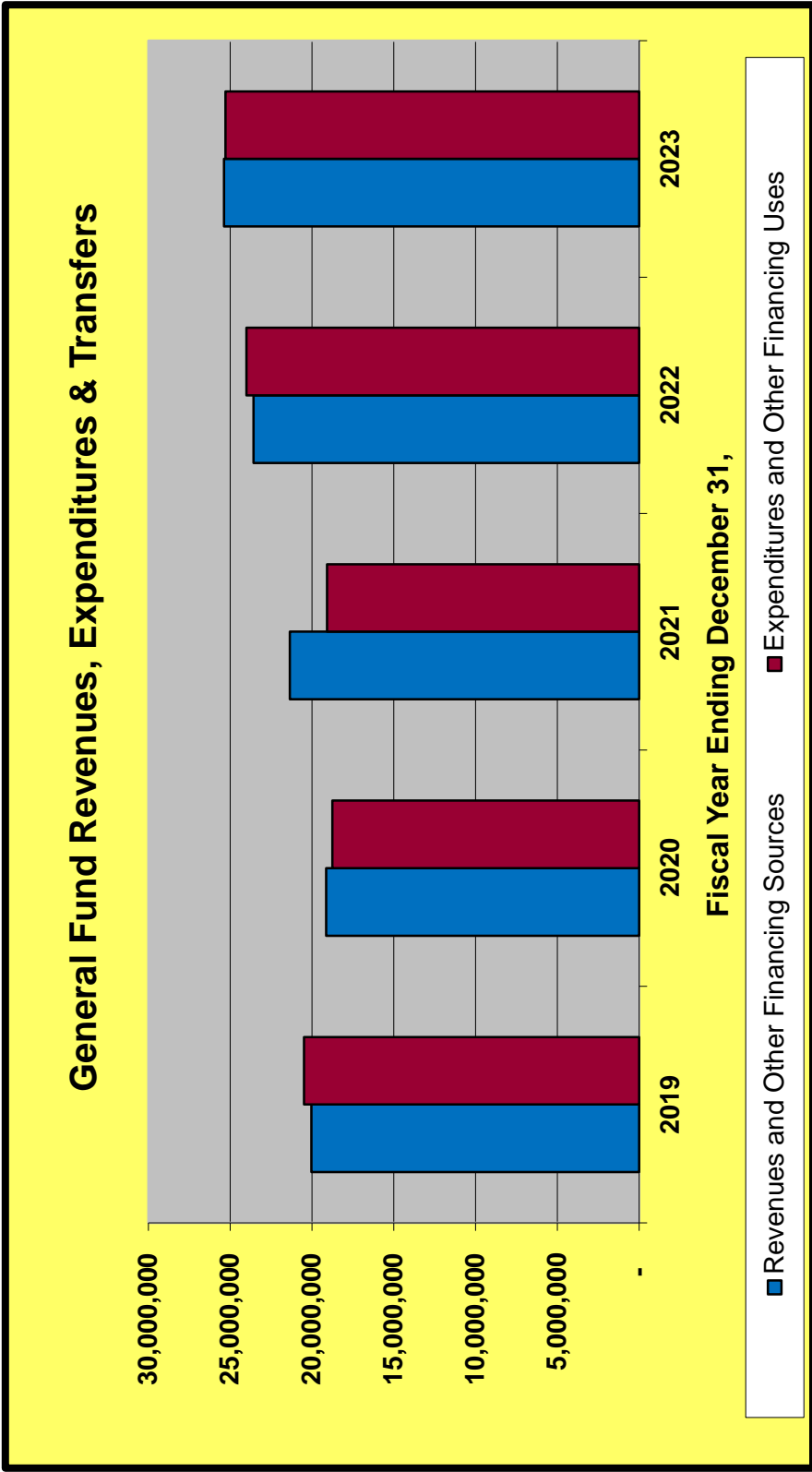
# 2023 Financial Highlights General Fund





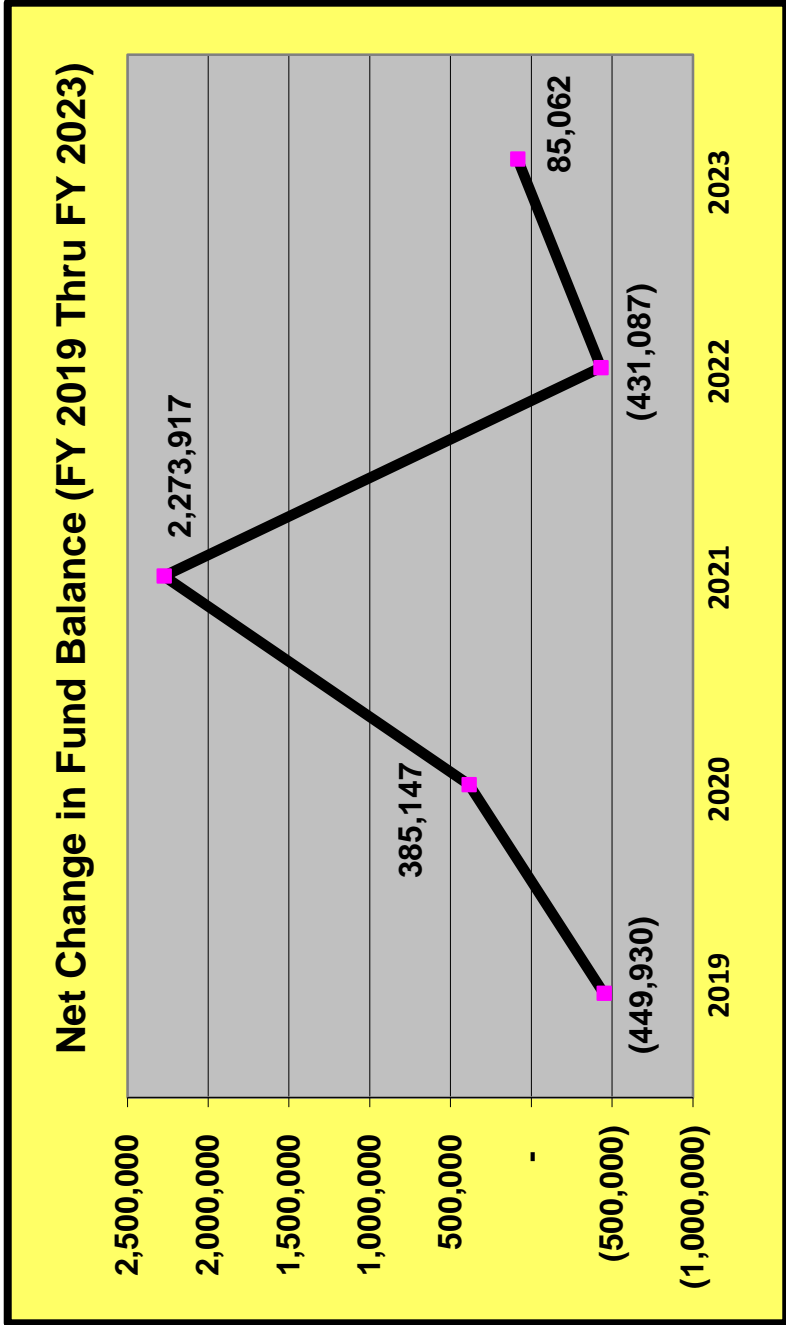
# 2023 Financial Highlights

## General Fund





# 2023 Financial Highlights General Fund





## Comments & Other Matters

### □ **New GASB Pronouncements for Future Years**

- GASB Statement No. 101, *Compensated Absences*, will require governments to evaluate all types of leave offered to employees (PTO, vacation, sick, comp, personal, etc.) and record a liability for such leave if (1) it relates to work / service already rendered and (2) if it is more likely than not to be settled with cash or other forms of compensation. The biggest change from current practice is that the idea / concept of “vesting” is no longer relevant. A notable exception to the recognition criteria is if the leave will be used to purchase service time / service credits in a defined benefit pension plan. Applicable for December 31, 2024.

### □ **Other Matters Currently Being Considered by GASB**

- Financial reporting model re-examination
- Revenue and expense recognition
- Risks and uncertainties disclosures
- Severe financial stress evaluation and disclosures



# Comments & Other Matters (Continued)



## FREE QUARTERLY CONTINUING EDUCATION AND NEWSLETTERS FOR GOVERNMENTAL CLIENTS

**Free Continuing Education.** We provide free quarterly continuing education for all of our governmental clients. Each quarter we pick a couple of significant topics tailored to be of interest to governmental entities. In an effort to accommodate our entire governmental client base, we offer the sessions several times per quarter at a variety of client provided locations resulting in greater networking among our governmental clients. Examples of subjects addressed in the past few quarters include:

- ACFR Preparation - GASB Updates - Grant Accounting Processes and Controls - GASB 68 (Pensions) and 75 (OPEB)
- Internal controls over revenue and cash receipting and accounts payable, payroll, and cash disbursements
- American Rescue Plan (ARPA) information, issues and updates - Single audits for auditees
- Collateralization of Deposits and Investments - Internal Controls over Accounts Payable, Payroll and Controls
- Policies and Procedures Manuals - Segregation of Duties – GASB 87 (Leases) – GASB 96 (SBITAs)
- Data Security and General Information Technology Controls and Best Practices

**Communication.** In an effort to better communicate our free continuing education plans and newsletters, please email Paige Vercoe at [pvercoe@mjcpa.com](mailto:pvercoe@mjcpa.com) (send corresponding copy to [gDavis@mjcpa.com](mailto:gDavis@mjcpa.com)), and provide to her individual names, mailing addresses, email addresses and phone numbers of anyone you wish to participate and be included in our database.



## Conclusion



## Comments and Questions?

**We appreciate the opportunity to serve the City!**