

**TOWN OF SHARPSBURG
MINUTES OF THE TOWN COUNCIL MEETING**

August 3, 2015

A regular scheduled meeting of the Sharpsburg Town Council was held Monday, August 3, 2015, at 7:00pm, in the Town of Sharpsburg at the Sharpsburg Recreation Center.

Present were the following: Derrick McElwaney, Council Member; Clay Cole, Council Member; Celene Davenport, Council Member (Mayor Pro-Tem); Keith Rhodes, Council Member; Donna Camp, Town Clerk. Mayor Staley was absent.

The Town Clerk verified there was a quorum present.

The minutes of the July 6, 2015 Council Meeting were reviewed and approved by unanimous vote, and were filed in the minute book of the Town.

Council Member Davenport called for a motion to accept the Briarwood Commons Rezoning (R2) Application for the residential portion of the development. Council Member Cole motioned to accept the application, Council Member Keith seconded. Motion carried, unanimously.

Council Member Davenport called for a motion to accept the Briarwood Commons Rezoning (TNC) Application for the commercial portion of the development. Council Member Rhodes motioned to accept the application, Council Member Cole seconded. Council Member Davenport voted against the motion due to not having time to study the application. Motion carried, with a vote of three for the acceptance and one vote against.

Council Member Davenport called the public hearing to order for the Briarwood Commons applications. She read the public hearing requirements for a rezoning (attached to the minutes) in their entirety. A poll of the Council as to no conflicts of interest, none were stated. The applicant and the persons in opposition stated they had made no campaign contributions to the Council.

Dennis Drewyer presented and explained both applications to the Council Members and public in detail. The following comments/questions were posed to Mr. Drewyer:

- Ann Hardy - How can the citizens help make this development happen? Support
- David Mullins - What is the time projections for the development? Can't say at this time.
- Polly Garlington - Worried about the traffic and only one exit - GDOT says it is OK.
- Mary - Have the emergency services been contacted? Yes, they have signed off on the project.
- John Daly - Has the emergency services looked at both Sharpsburg and Turin projects in whole?
Yes
- Joe Bridges - What will be size of the decell lane? 12 wide
- Bobby Vallencourt - The traffic study by GDOT does not seem to be accurate - For the proposed plan, it is.
- Polly Garlington - The Oakhall Development was turned down by the County because of traffic - No, it was turned down because of density.
- Nancy Scofield - Who pays to upkeep the roads and electricity for the new lights in the development? Developer and homeowners association.
- Joe Bridges - How many acres is needed for the septic system? Not known at this time.

- Debbie Conner – Will it have greenspace and trails? Yes
- Council Member Davenport – The travel from 54 to 16 is the peak hours and a left turn at that time would not be good for afterschool. Is it possible to not allow a left turn during those times? GDOT would have to say if that could happen.

The public hearing was closed.

Council Member Davenport called for a motion to accept 1st reading of the Briarwood Commons Rezoning (R2) ordinance for the residential portion of the development. Council Member Rhodes motioned to accept the 1st reading, Council Member Cole seconded. Council Member Davenport voted against the motion due to not having time to study the ordinance. Motion carried, with a vote of three for the acceptance and one vote against.

Council Member Davenport called for a motion to accept 1st reading of the Briarwood Commons Rezoning (TNC) ordinance for the commercial portion of the development. Council Member Rhodes motioned to accept the 1st reading, Council Member McElwaney seconded. Council Member Davenport voted against the motion due to not having time to study the ordinance. Motion carried, with a vote of three for the acceptance and one vote against.

Council Member Davenport called for a motion to sign a resolution allowing the Mayor to sign the Intergovernmental Agreement with Coweta County allowing the Magistrate Court to be the town's municipal court. Council Member McElwaney motioned to allowing the Mayor to sign the Intergovernmental Agreement and Council Member Rhodes seconded. Motion carried, unanimously.

Council Member Davenport called for a motion to allow the Mayor to sign a letter stating that the Town will participate in the planning process and that the matching portion of the grant for Sharpsburg will be covered by this participation. Council Member McElwaney motioned to allowing the Mayor to sign the letter and Council Member Cole seconded. Motion carried, unanimously.

Council Member Davenport called for a motion to extend the zoning classification for 36 months for the Oakhall development due to reasons beyond our control and that of the developer. Those reasons being the contract for water with Turin is still not settled. We hope that these negotiations will come to an agreement, soon. Council Member Cole stated that he had been approached by the Oakhall Developers about renting part of his land. He will be abstaining from the vote. Council Member Rhodes motioned to extend the rezoning for 36 months, Council Member McElwaney seconded. Motion carried with a vote of three to approve and one abstaining.

Council Member Davenport called for a motion to move the pavilion towards the Recreation Center by 25 to 30 feet so the playground will have more room and to send the plans back to Integrated Science and Engineering for redrawing. Council Member Rhodes motioned to the change, Council Member McElwaney seconded. Motion carried, unanimously.

Polly Garlington – see the attached notes.

Public Comments –

Eric Richards -

Has been getting questioned to where the A&O Bridges Recreation Center is located since there is no sign.

o Polly Garlington -

➤ The entrance signs to the town are not maintained.

- Joe Bridges -
 - Cash Management Policy needs to be changed
 - More conversation about the park
 - Why is Council Member Cole abstaining from the Oakhall decision and not the Briarwood Commons decision since they are the same owner.
- Karen Lassiter
 - Does the park perk>

Polling of the Council -

- Clay Cole - n/a
- Keith Rhodes - n/a
- Derrick McElwaney - n/a

Clerks Comments -

- Qualifying - August 31st 9am - 3pm, September 1st 9am - 3pm and September 2nd 9am - 12pm
- Meeting will be held on August 17th at 7pm for the 2nd reading and possible adoption of the rezoning ordinances and the adoption of the 2015 Millage Rate
- September meeting will be held on September 14th due to the Labor Day holiday
- In the past we have been very liberal with the Open Records Requests so we can accommodate the public's needs. But as of late the request have gotten so numerous that we must go back to the regulations of everyone filling out the request form and any request that go over the 15 minute time limit will be charged the hourly salary of the clerk.

Council Member Davenport Minutes - Would like to have a work session prior to the council meetings. Asked for everyone's opinion and they all said it would be a good idea.

There being no further business coming before the Council, the meeting was adjourned.

Donna M. Camp
Town Clerk

REZONING PUBLIC HEARING REQUIREMENTS

The mayor shall indicate that a public hearing has been called for the consideration of zoning decisions

Poll the members of the town council as to conflicts of interest with the proposed zoning decision

Poll the applicant and persons speaking in opposition to the proposed zoning decision as to any campaign contributions that they have made to members of the town council and the mayor within the two years immediately preceding the filing of the petition or application for the proposed zoning decision.

The mayor may ask for a show of hands for those persons who appear in support of/opposition to the petition. If it appears that the number of persons wishing to appear in support of/opposition to the petition is in excess of that which may reasonably be heard, the mayor may request that a spokesman for the group be chosen so that the entire presentation of the positions of those in support of/opposition to the petition shall not exceed twenty (20) minutes.

The proponents of the proposed zoning petition shall have a minimum of ten (10) minutes collectively for the presentation of data, evidence, and opinion; provided, however, that such presentation shall not exceed twenty (20) minutes in length, unless the mayor allows the proponents additional time for presentation.

The opponents of the proposed zoning petition shall have a minimum of ten (10) minutes collectively for the presentation of data, evidence, and opinion; provided, however, that such presentation shall not exceed twenty (20) minutes in length, unless the mayor allows the opponents additional time for presentation.

The applicant for the zoning amendment shall be allowed a short opportunity for rebuttal and final comments.

After the above procedures have been completed, the mayor will indicate that the public hearing is formally closed.

Short form

In June I addressed issues involving Town finance was stated to be addressed in July.

In July, Instead the Mayor distributed the Cash Management Policy discussion which did not address my issue was postponed until the August meeting..

Well, it not on the agenda but here I am.....

ACCOUNTS PAYABLE

Accounts Payable – The Town Clerk shall comply with the following policies and procedures in administering the Accounts Payable Program.

A. Invoices – Payment of invoices shall be authorized by the Finance Officer. Each paid invoice will be charged to the designated expense account in adherence with the Uniform Chart of Accounts as mandated by the Georgia Department of Community Affairs and Georgia Department of Audit and Accounts.

define purchases
B. Purchases – An approved purchase will be necessary when the amount exceeds \$1000.00. Approval must be obtained from two-thirds vote of the Finance Committee or the Town Council. A purchase that exceeds \$10,000, approval must be obtained from the Town Council.

Div resp
cks - spending
C. Payment – The Town Clerk shall make timely payment to vendors as follows:

- (1) Invoices shall normally be processed Monday thru Friday with checks cut on Thursday of each week.
- (2) The Finance Officer may approve more timely payment if circumstances warrant.
- (3) The Town Clerk shall take advantage of discounts offered by vendors for timely payment.
- (4) Payment of contracts involving large dollar amounts shall not be made earlier than required by the terms of the contract to ensure the Town receives maximum interest of funds.

oversight
a security thing
D. Checks – The following rules shall govern the processing of checks:

- (1) Two original signatures are required on all checks. Individuals who occupy the following positions are authorized to sign checks: Mayor, Finance Officer and Finance Committee Member.
- (2) Vendor checks shall be mailed to or picked up by a vendor, and not returned to another Town employee.

E. Reporting – The Finance Officer shall prepare for review and signature of Finance Committee Members a quarterly Check Register for all Town Funds.

TOWN OF SHARPSBURG

CASH MANAGEMENT PROCEDURES

I. Purpose

The purpose of the Town Cash Management Procedures is to publish the policies, procedures, and principles governing the Town's Internal Accounting Control System.

II. Objective

The objectives of the Town Cash Management Procedures are to provide reasonable assurances that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed and recorded in accordance with generally accepted accounting principles.

III. Responsibilities

The Town Finance Officer shall be responsible for implementation and compliance of all policies and procedures contained herein.

IV. Annual Audit

The Finance Officer will budget adequate funds each year for an annual audit or annual report of agreed upon procedures to be conducted by an accounting firm. To ensure a timely and comprehensive audit, the Finance Officer shall:

- A. Coordinate with the accountant to schedule a time frame for completing the audit.
- B. Research, locate and collect all necessary files, records and data as requested by the accountant.
- C. Provide a temporary work station/office for the accountant.
- D. Review and evaluate all deficiencies and recommendations contained in the report within thirty (30) days of receipt and develop a plan of action to correct such deficiencies and to implement appropriate recommendations.

Audits to State Budget Comptroller deadline.

Audit routine list deficiencies - several years

NO follow thru

①

NOTES TO THE FINANCIAL STATEMENTS

overspent Budget *Many*
years -

NOTE 3. LEGAL COMPLIANCE - BUDGETS (CONTINUED)

5. For the year ended December 31, 2013, expenditures exceeded budget in the General Fund, as follows:

Personal services/employee benefits	\$	2,915	2,915
Purchased/contracted services		38,890	38,890
Supplies		1,020	1,020
Capital outlay		1,717	1,717

These over expenditures were funded by available fund balance.

① *overspend*
grants

\$44,542

TOWN OF SHARPSBURG, GEORGIA

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2013

SECTION I
SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting: <u>Material weaknesses identified?</u>	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
Significant deficiencies identified not considered <u>to be material weaknesses?</u>	<input checked="" type="checkbox"/> yes <input type="checkbox"/> none reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no

Federal Awards

There was not an audit of major federal award programs for the year ended December 31, 2013 due to the total amount expended being less than \$500,000.

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

2013-1. Segregation of Duties

Criteria: Internal controls should be in place which would provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

Condition: Appropriate segregation of duties does not exist among recording, distribution, reconciliation of cash accounts and other operational functions in various areas of Town operations.

Context: Several instances of overlapping duties were noted during interviews regarding internal control procedures.

Effect: Failure to properly segregate duties among recording, distribution, and reconciliation of accounts can lead to misappropriation of funds that is not detected during the normal course of business.

Cause: The failure to properly segregate duties is due to the limited number of individuals available to perform each of the duties.

Recommendation: The duties of recording, distribution, approving, writing and signing of checks, and reconciliation of accounts should be segregated among employees.

TOWN OF SHARPSBURG, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2013

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2013-1. Segregation of Duties (Continued)

Views of Responsible Officials: We concur. The Town is in the process of reviewing their systems to evaluate and determine the most efficient and effective solution to properly segregate duties among recording, distribution, and reconciliation of accounts to provide reasonable assurance that an individual cannot misappropriate funds without being detected during the normal course of business.

2013-2. Taxes Receivable and Deferred Revenues

Criteria: Generally accepted accounting principles require revenue to be recognized in the accounting period in which it becomes both measurable and available to finance expenditures in the current period.

Condition: The Town did not properly record accounts receivable relating to property tax or Special Local Option Sales Tax. In addition, the Town did not defer the correct amount of franchise tax revenue for the year ended December 31, 2013.

Context: We addressed this matter with Town officials and they were able to determine the appropriate amount of accounts receivable for property tax and Special Purpose Local Option Sales Tax and the correct amount of deferred franchise tax that should be recorded at December 31, 2013.

Effect: An audit adjustment to property tax receivable, Special Purpose Local Option Sales Tax receivable and deferred franchise tax revenue was required to be recorded within the General Fund and SPLOST Fund as of December 31, 2013.

Recommendation: We recommend the Town begin recognizing and recording all necessary tax adjustments at the end of each financial reporting cycle.

Views of Responsible Officials: We concur. The Town has begun to recognize and record all necessary tax adjustments at the end of each reporting cycle.

2013-3. Accounts Payable

Criteria: The Town's management is responsible for ensuring expenditures are recorded when incurred and measurable, and its financial statements and the related information are accurate. This would include recognizing the expenditures and liabilities for costs associated with the receipt of goods or services.

TOWN OF SHARPSBURG, GEORGIA

SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED DECEMBER 31, 2013

SECTION II FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2013-3. Accounts Payable (Continued)

Condition: At December 31, 2013, the Town's general ledger accounts (namely accounts payable) did not include significant obligations of the Town and required the recording of significant adjustments to ultimately reflect all obligations owed by the Town as of December 31, 2013.

Context: We addressed this matter with Town officials and they were able to determine the appropriate amount of liability that should be recorded at December 31, 2013.

Effect: Subsequent to year end, the Town recorded adjustments to increase the total of all accounts payable by approximately \$10,000.

Cause: The Town did not have a system in place to support management's assertions that the accounts payable and other accruals were complete, accurate, and properly valued in a timely manner.

Recommendation: We recommend the Town implement and maintain a system which will provide reasonable assurance that the accounts payable and other accruals reported by the Town represent a complete and accurate listing of obligations owed by the Town. The system should include internal controls which will reduce to a relatively low level the risk that the Town's obligations are materially misstated.

SECTION III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Not applicable.

TOWN OF SHARPSBURG, GEORGIA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2013

STATUS OF PRIOR YEAR AUDIT FINDINGS

2012 - 1. Segregation of Duties

For the year ending December 31, 2012, we noted the Town of Sharpsburg failed to properly segregate duties due to the limited number of individuals available to perform each of the duties.

Status: The above finding was not corrected for the year ended December 31, 2013. See finding 2013-1.

2012 - 2. Taxes Receivable and Deferred Revenues

For the year ending December 31, 2012, we noted the Town of Sharpsburg failed to properly record accounts receivable and deferred revenue relating to property taxes, Special Local Option Sales Tax and franchise taxes.

Status: The above finding was not corrected for the year ended December 31, 2013. See finding 2013-2.

The problem is not the procedure
The problem is following the
procedure.
Full time Mayor? This is
" " Clerk) totally
It is unacceptable