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**Audit Committee**  
Meeting Minutes  
Thursday, August 7, 2025  
10:30 – 12:00 pm  
City Hall, Room 103

**A. Call to Order**

The meeting was called to order at 10:36 AM by Committee Chair Fisher.

**B. Attendance Roll**

Member(s) present: Commissioner Fisher, Commissioner Myers, Mr. Blount, Ms. Higgins, and Dr. Thomas

Staff present: Internal Auditor Hassemer and Management Analysts Desai, Johnston, and Roth.

**C. Review and Approval of Meeting Minutes—June 5, 2025**

Motion to approve minutes from the June 5<sup>th</sup> meeting by Mr. Blount, seconded by Commissioner Myers and unanimously approved.

**D. FY25 Audit Workplan Status and Activity**

The Internal Auditor informed the committee that the ACCGov Transit report has been approved and noted that follow-up will begin in a year. The Economic Development follow-up has been completed, which signifies that the FY25 workplan is now complete. Management Analyst Judy Johnson provided an overview of the Economic Development follow-up and the implementation of the audit recommendations. The Economic Development Director is currently serving as Interim Assistant Manager while continuing to lead her original department, as no interim director has been appointed. Her team met with the committee and submitted responses to the recommendations, including the implementation of cross-training for staff, with examples provided. During the audit period, two positions were vacant; one—the TAD Coordinator—has since been filled, and the individual is now fully up to speed. Each Tax Allocation District (TAD) typically includes 8 to 12 members. Although training is currently required for members, only 1% have completed it, raising concerns about enforcement and the clarity of expectations. Logistical challenges, such as email setup and departmental coordination, have complicated onboarding and access to training. There is growing consensus that the number of committees is excessive, with the same individuals often serving repeatedly, prompting suggestions to streamline committees and offer stipends to incentivize broader participation. The group also discussed whether training should be mandatory and how much time members should be given to complete it. Additionally, the department is working on developing position-specific performance metrics and ensuring backup coverage for key roles. The follow-up will be sent over to the M & C.

**E. FY26 Workplan Preparation**

Staff initiated the investigative audit of the organizational structure in July and has completed the planning and fieldwork phases. The audit is now in its final reporting stage, with completion expected by early September. An exit conference with management is scheduled prior to presenting the final report at the October meeting. This audit, as approved in the workplan, is designed to be factual and concise, without formal findings or recommendations. It provides a comprehensive overview of departmental structures, staffing, and associated boards. The report also includes comparative insights from similar municipalities and college towns, examining variations in governance models (e.g., centralized vs. decentralized structures, span of control, and leadership hierarchies). Though not



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analytical in nature, the audit is anticipated to be highly informative, offering a first-of-its-kind consolidated view of the government's organizational framework over the past 35 years.

Staff is finalizing a follow-up review of the 2020 audit of the Water Business Office, originally conducted under the prior administration. Due to a five-year gap—attributed to the pandemic, leadership changes, and major software upgrades—this follow-up deviates from the standard annual cycle. A structured response form was provided to the department, followed by meetings, a facility tour, and documentation review. The department has submitted a detailed update addressing the original findings and recommendations. While not a new audit, this review offers insight into progress made, challenges faced, and shifts in operational direction since the original report. The Water Business Office, though one division of the broader department, plays a critical role in county-wide billing and collections. The follow-up highlights improvements in customer service, data integrity through software conversion, and operational adjustments tied to seasonal population surges. The final report is expected for presentation at the October meeting and may inform future audit considerations.

#### **F. Internal Auditor's Update**

From a PSCOB standpoint, June was a productive month with 75 hours dedicated to PSCOB work. In July, that number decreased to 51 hours, primarily due to staff vacations. Despite the dip, the team remained active, participating in a couple of outreach events over the past two months. Additionally, complaint activity has kept the team engaged, with three active complaints, one completed, and two still pending. PSCOB continues to be a significant focus, and staff are working hard to balance these responsibilities alongside other duties.

September meeting was cancelled, motion by Commissioner Myers and seconded by Dr. Thomas, unanimously approved.

Staff acknowledged and shared of the most recent Hospital Authority financial audit. Even though, the audit is not conducted by the Internal Auditor's Office and falls outside its direct purview. It was clarified that the Hospital Authority operates independently, though its members are appointed by the Commission based on recommendations from the Authority itself. The Authority functions as a quasi-governmental entity, particularly in matters such as bond issuance. Following the reorganization of Athens Regional, the County is no longer financially responsible for those bonds. The audit is conducted biennially, given the limited year-to-year changes. Both the Hospital Authority Board and the Commission review the audit, though final acceptance lies with the Authority. Committee noted the complexity of financial oversight and the evolving nature of responsibility within such entities.

#### **G. Next Meeting Date – October 2, 2025 @ 10:30-12:00 pm.**

Action Taken: Adjourn

Motion by: Mr. Blount

Second by: Commissioner Myers

Unanimous Approval

Meeting adjourned at 11:22 AM.



**Note: The Audit Committee Meeting is open to the public; however, public comments are not received unless the Committee Chair requests that an individual provide information.**