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## Audit Committee

### Meeting Minutes

Thursday, October 2, 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, Management Analysts Desai, Johnston, and Roth, Manager Bob Cowell.

\*Dr. Thomas's term expired in September but will be reappointed on October 7<sup>th</sup>. Four other voting members were present, so a quorum was established.

#### **C. Review and Approval of Meeting Minutes—August 7, 2025**

Motion to approve minutes from the August 7 meeting by Commissioner Myers, seconded by Ms. Higgins, and unanimously approved.

#### **D. FY26 Workplan Status and Activity**

The Internal Auditor reported the completion of the Organizational Structure Audit, the first of the FY26 Workplan. It is an investigative audit, so it does not include findings or recommendations. Instead, the Manager's Office will use the information to decide whether to take further action. A vote was proposed for the October/November cycle of the Mayor and Commission meeting if the Committee agrees. As there had not been comprehensive provision of information regarding organizational structure since unification, the holistic packaging of organizational charts, mission statements, and budgets was helpful to understanding the departments in context.

Internal Auditor Hassemer noted some specifics from the audit. First, since 1990, the population in Athens-Clarke County has increased 47%. In that same span, the ratio of staff has grown by only 24%. The ratio of workers to population saw a downturn during the recession; now, it is around 14%. Commissioner Myers asked about comparisons with other communities. Internal Auditor Hassemer responded that sometimes the information from other governments is not available, and that it depends on the types of government services a jurisdiction chooses to provide. Athens-Clarke County has 43 departmental entities, 25 of which report directly to Manager Cowell. Examples of other jurisdictions are provided in the comparative analysis section of the audit and in the appendix.

Secondly, Internal Auditor brought up the audit's discussion of the concept of centralized versus decentralized governments, noting that Athens-Clarke County operates under a hybrid system. Commissioner Myers raised a concern regarding that section's clarity, especially in reference to how a government's structure (strong mayor-council, weak mayor-council, and council-manager) relates to whether it has a centralized or decentralized system. As such, she would like to consider waiting on the vote. Additionally, there seemed to be tension in the executive summary between the goal of simply providing information without making recommendations and including observations that could be interpreted as making conclusions. Commissioner Fisher added that there is a lot of information in the report and that other commissioners may also have questions, so they should wait to vote until they are answered, potentially in December. Ms. Higgins added that the optimization of government structure is a complex challenge, but there are tendencies of certain types of governments to go certain directions or for pieces of government to go certain ways. Perhaps this, and whether Athens-Clarke County's hybrid patchwork system has led to the addition of new departments, should be explored more in the report, specifically through an optimization lens. Internal Auditor Hassemer responded that the office can work to clarify the writing. To Ms. Higgins' point, he remarked that unification did centralize some functions that were previously split between two jurisdictions, and that the audit could emphasize that more. He clarified that governmental structure can affect centralization or decentralization of functions, such as a weak mayor form of government being largely decentralized. Commissioner Myers suggested small editorial changes to make the connection clearer. Analyst Desai explained that items included the items in the executive summary that Commissioner Myers referenced were also included in the "points of interest" section and throughout the report, and were meant to capture the Mayor, Commission, and Manager's attention. Internal Auditor Hassemer added that "findings and recommendations" indicate opinion of staff that goes beyond fact finding and lays out recommendations that should be implemented, whereas "points of interest" simply state facts without taking the additional step of recommending a specific action. Commissioner Myers noted a specific point in the audit regarding the lack of standardization of internal controls, mentioning that it had previously been brought up by Ms. Higgins. She reiterated the importance of the audit's language and structure being accessible to the general public.

Commissioner Myers referenced the organization charts included in the audit report and thanked the office specifically for the district attorney chart because it is helpful to know how many positions are state or local during budgeting time. She also found it interesting that the wide variation in percent of compensation across departments was not included as a point of interest and wondered if there were external factors that played a role in the large differences. Auditor Hassemer stated that some of those types of conclusions are meant to be drawn by the Commission and the Manager's Office, not only after reading the report but also budget documents, for example. He pointed out some examples from the appendix to show that compensation percentages depend largely on departments' missions. He also noted that the audit focused less on compensation, since there is a compensation study currently in the works, and more on span of control and supervisor to staff ratios. Doing so allows readers to compare leadership structures among similarly sized departments. Commissioner Myers acknowledged

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that the Committee had wanted the report to be completed soon after new County Manager Bob Cowell arrived so that he could share his opinions. Manager Cowell agreed that the timing of the audit and its contents have been helpful in crafting his recommendations about the overall organization of the Athens-Clarke County government. Commissioner Myers asked about his timeline, and Manager Cowell responded that after his 90-day assessment which will end in October, the six-month workplan will go into January. Commissioner Fisher agreed that it is important that the audit be simplified for ease of understanding and reiterated his preference for waiting on the vote so that they are prepared to answer questions from colleagues. Internal Auditor Hassemer said that is understandable and that regardless, Manager Cowell is able to use the information included in the audit now if he finds it helpful. Manager Cowell agreed and pointed out that some of the discussions that took place at the retreat came out of the work done with the audit.

Internal Auditor Hassemer turned to the overall organizational chart in the middle of the document, specifically the connection with boards, authorities, and commissions (BAC). The chart shows which BACs are associated with which departments, since they are ultimately responsible for coordinating the logistics involved with BAC monthly meetings. The chart also shows whether there are staff positions that focus on operating BACs. He underscored that smaller departments are the ones with the most BACs. BACs must align with a department to do this work, and sometimes the BAC component is lost in the mix when discussing organizational structure.

Internal Auditor Hassemer concluded by saying it is up to the Committee whether to move forward or take more time with the audit and that staff can make adjustments to the language. Ms. Higgins said that she had a lot of ideas for narrative edits, but that they would take time. In terms of simple edits, she recommended changing the chart colors since they are sometimes difficult to differentiate. She also mentioned that the document will be useful for the next Overview Commission, and that when she was over the Commission in 2020, a document like this would have been very helpful. She expressed surprise that the government is still struggling with issues from unification and wondered if other similar communities have also struggled. Commissioner Myers asked for clarification on the scope of the report with regard to struggles that were never resolved, pointing out that water and sewer were not mentioned. Commissioner Fisher offered a reminder that the report was not meant to make recommendations. Commissioner Myers suggested an open discussion sometime to take a better look at the Charter. Manager Cowell shared that from his point of view, the disparateness of unification shows up in lack of uniformity around systems. For example, as Internal Auditor Hassemer pointed out, there are different HR processes in some courthouse offices than in others. Other examples are technology and the way communication is handled. Commissioner Myers noted that the court system specifically seems separate from the rest of the government, with annual updates provided mostly during the budget process. Manager Cowell responded that they're still operating under state directives, so they have to function independently regardless of unification status. The benefit of unification is that it was intended to gain efficiencies in areas that were not required to have different systems such as accounting,

auditing, personnel, and IT. It is some of those efficiencies that have not been realized. Additionally, some departmental structures exist because after unification, similar departments had to be reorganized to avoid demotion. Management Analyst Desai provided Human Resources and Organizational Development as an example, explaining that they serve two different but similar functions, and sometimes they transfer services when they could have been one entity. Manager Cowell said that that was a good example, and that while there could be reasons for them to be two separate departments, it is questioned from an efficiency standpoint. Commissioner Fisher directed the committee to the section in the audit covering provisional service during transition. Manager Cowell's reading of the audit's comments around realizing the potential of unification was that it is purely structural, not in terms of service benefits.

Mr. Blount emphasized that it has been 34 years since unification. The structure of the state government is such that it is invested in the county unit system, so there are 159 counties all trying to deliver services efficiently to citizens. The implications are that multiple county governments in the state cannot function. The goal should not be to adopt a DOGE approach, but it is clear that some things can be done more efficiently. He further highlighted the audit's mention that unification began with the digital age and now we are entering the AI age. As a result, there is a lot the government can do better and more efficiently, and elected officials will need to be willing to get those things done. Commissioner Myers said that some changes could cost a significant amount of money. Mr. Blount agreed that is something to consider but referenced the HR example as a counterpoint. Manager Cowell said that it is a combination of the elected officials' involvement with the budget and the fact that there are many elected officials are responsible for big roles. That can be difficult for managers who are directing system changes but don't have the support of elected officials to whom they report. Mr. Blount acknowledged that it won't be easy but has to be done at some point. Manager Cowell responded that the audit report shows that when the benefits of unification are not realized, there is a desire to further separate from the unification of systems. As such, there is a risk of creating even greater inefficiencies if unification is not advanced.

Commissioner Myers asked for clarification on the figure showing the structure of the executive and judicial branches. Internal Auditor Hassemer stated that the departments on the side are the courts and elected. Although the County Manager acts as a liaison to those positions, they don't report to the Manager. Commissioner Myers suggested a different kind of line to avoid implying that the County Manager has the same relationship to all the positions with the same line style. Commissioner Fisher said that he had this conversation with the previous County Manager and that the reason is that they provide their budget. Commissioner Myers and Commissioner Fisher proposed a dotted line make the relationship clearer. Management Analyst Roth said that the structure of the chart was meant to show the workload on the management office. Commissioner Myers and Commissioner Fisher suggested different coloring or dotted lines to make it easier for the public to understand that the County Manager and elected officials have different relationships to the positions in the chart. Internal Auditor Hassemer pointed out the legend in the bottom corner and stated that although he agrees the

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audit should be readable, the reader should also put in effort. Commissioner Myers disagreed that it is about effort, saying that the everyday reader would interpret that, for example, the Manager is the Sheriff's boss. Management Analyst Johnston pointed out the subtle difference between an individual department head and the office as a whole. Commissioner Myers reiterated the clarity issues with using the same line styles.

Internal Auditor Hassemer wrapped up by asking for formal suggestions sent through email. The Committee can come back to the audit report at the next meeting, and staff will do work on it in-between. The office will implement the changes where they can, but the content in terms of what was discovered and is being portrayed is not negotiable. Edits for clarifying language and graphics will be considered, but some situations will require agreeing to disagree. Commissioner Fisher asked to push out the vote to December. Manager Cowell stated that while the document is being refined, his office will continue to use the content of the audit as it is already there and has been helpful so far as he prepares his workplan for the Mayor and Commission.

Internal Auditor Hassemer introduced the last thing on the agenda, the Water Business Office follow-up. He reminded the Committee that this was not an audit the office conducted; rather, it was brought up by a couple of the Commissioners as deserving of attention. It was done in 2020 (incorrectly stated as 2000) under a previous auditor, and current staff took those findings and recommendations and followed up with the department about them. The follow-up is emailed to the Commission and is not something that requires a vote or formal acceptance. He asked if anyone had questions or responses. Commissioner Myers noted that this is helpful for the new Manager. Management Analyst Johnston commended the administrator and department director on being very thorough. Internal Auditor Hassemer agreed and said there has been almost complete turnover in the administration of the department over the last five years, including the director, assistant directors, and administrators. Thus, something to keep in mind when reading the report is that the people who were there for the audit are not necessarily the same people in those positions today.

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

Internal Auditor Hassemer reported that the office hired an intern; she started this week and will be here for at least this semester and potentially a second semester depending on the budget. In August, there were 67 staff hours dedicated to PSCOB and in September, there were 54. PSCOB is currently in the midst of reviewing complaints and have received seven formal complaints this year. They are also preparing their annual workplan for the next year. Lastly, he stated that prior to the discussion of organizational structure, there was not an apparent need to meet in November, but it is up to the Committee.

Commissioner Fisher expressed a desire to meet in November to give members time to digest the report and prepare for a vote in December. Even if it is the only thing discussed, it would still be helpful. Internal Auditor Hassemer added that the HR follow-up will also be part of



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that meeting. Commissioner Fisher said that he will not be able to attend but does not want to delay the meetings. He asked if any members had comments.

Mr. Blount motioned to adjourn, and Commissioner Myers seconded. It was unanimously approved.

Commissioner Myers remembered that she will not be able to attend on November 6<sup>th</sup>, either and asked if the date could be changed to November 13<sup>th</sup>. Internal Auditor Hassemer said he would check but also suggested moving the meeting to December. Commissioner Fisher asked if the Commission could vote to approve the audit in December if the Audit Committee also approves it in December. Internal Auditor Hassemer said no, and that from an effectiveness standpoint, the Manager has the audit and can use it. It is up to the Committee to decide whether there is something of value for the Commission to approve the audit in December versus January. Commissioner Myers said that she would like a Commission vote in December. Manager Cowell said that from a practical standpoint, one of the principal reasons the audit was pursued was to help inform the new Manager, and based on his scheduled M&C checkpoints, he can utilize this information regardless of formal acceptance date. Commissioner Fisher proposed skipping the November meeting and meeting in December. Internal Auditor Hassemer affirmed that doing so would put them on the December/January Mayor and Commission cycle.

Commissioner Fisher suggested moving to open the meeting back up for the Audit Committee to vote to cancel the November 6th meeting and move it to December 9<sup>th</sup>. A motion was made by Commissioner Myers and seconded by Ms. Higgins. The motion was approved unanimously.

**F. Next Meeting Date** – December 6, 2025 10:30-12:00 pm.

Action Taken: Adjourn

Motion by: Myers

Second by: Fisher

Unanimous Approval

Meeting adjourned at 11:39 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.**