

**MINUTES – REGULAR MEETING
CITY OF CAMILLA, GEORGIA
FEBRUARY 13, 2023**

The regular meeting of the Mayor and City Council of the City of Camilla was called to order at 6:00 p.m. on Monday, February 13, 2023 by Mayor Owens.

Present at roll call: Councilman Burley, Councilman Morgan, Councilman Collins, Councilman Pollard, and Councilman Palmer. Councilmember Tucker was unable to attend via teleconference due to poor phone reception.

City Manager Stroud, City Attorney Denmark, and Clerk Ford were also present.

OPENING PRAYER AND PLEDGE

City Manager Stroud gave the invocation and the Mayor and Council led the Pledge of Allegiance to the Flag.

CITIZENS AND GUESTS

Sign-in Sheet Attached.

APPROVAL OF AGENDA

Mayor Owens stated Fire Chief Sullivan and his brave firefighters were joining them tonight. If there is unanimous consent upon the motion to approve the agenda, after speaker appearances, he would like to bring them in. A motion was made by Councilman Burley to approve the February 13, 2023 agenda. The motion was seconded by Councilman Pollard and passed by a 5-0 vote.

APPROVAL OF MINUTES

Mayor Owens asked for a motion to approve the minutes from the Called Meeting – September 16, 2022; Budget Hearing/Called Meeting – September 21, 2022; Regular Meeting – October 10, 2022; Regular Meeting – November 14, 2022; and Regular Meeting – December 12, 2022. A motion was made by Councilman Morgan and seconded by Councilman Pollard. The motion passed by a 5-0 vote.

SPEAKER APPEARANCES

Nan Williamson, Charlie Dixon, Susan Rackley, and Martha Bateman.

FIRE DEPARTMENT PERSONNEL RECOGNITION

Fire Chief Jamie Sullivan introduced staff recently promoted: Captain Eric Belinc and Lieutenant Amanda White.

ACTION ITEMS

RESOLUTION NO. 2023-02-13-1 – BLACK HISTORY MONTH

The Mayor and Council reviewed a resolution at their February 6th Work Session proclaiming the month of February as Black History Month in Camilla. All citizens are urged to recognize, honor, and celebrate the significant role and influence African Americans have made and continue to make in shaping our country's diverse history and remarkable culture. The Council

RESOLUTION NO. 2023-02-13-1 – BLACK HISTORY MONTH (cont.)

recommends approval of Resolution No. 2023-02-13-1 recognizing February 2023 as Black History Month in Camilla and authorizes the Mayor to sign. Mayor Owens read the resolution into the record. A motion was made by Councilman Pollard and seconded by Councilman Burley. The motion passed by a 5-0 vote.

RESOLUTION NO. 2023-02-13-2 – GEFA LOAN CW2021025 – LAND APPLICATION SYSTEM UPGRADES

The Georgia Environmental Finance Authority notified the City it has been approved for a \$1,578,000 loan through the Clean Water State Revolving Fund for improving the City's wastewater system infrastructure (sprayfield project). The loan has a forgiveness of debt service in the amount of \$710,100 with a 1.61% interest rate for 360 months. The Council recommends approval of Resolution No. 2023-02-13-2 approving and authorizing the execution, delivery and performance of the Loan Agreement and Note and authorizing the Mayor to execute all loan related documents contingent upon the approval of the City Attorney. A motion was made by Councilman Morgan and seconded by Councilman Burley. Mayor Owens commented elements of this motion would come back later in the meeting. The motion passed by a 5-0 vote.

PERRY STREET GYM

The Mayor and Council discussed at their February 6th work session the future of the Perry Street Gym. The Council recommends authorization for City Manager Stroud to discuss with county officials the way forward with the gym and to receive estimates and/or quotes for repairs. A motion was made by Councilman Palmer and seconded by Councilman Collins. Councilman Morgan made a substitute motion to give the city manager authorization to: (a) utilize up to \$1.5 million (one million, five hundred thousand dollars) for construction of a new gym facility. The line item account will be the flexible MEAG account; and (b) to authorize the city manager to start discussions with the county as it relates to the service delivery strategy with recreation specifically as it relates to basketball. Mayor Owens restated the substitute motion for clarity – to authorize the city manager to look into the possibility of building a new gym up to \$1.5 million of the cost coming from the flexible MEAG account and authorizing the city manager to engage the county related to the service delivery strategy. That conversation is the city manager asking what it would look like to bring the basketball piece back to the City of Camilla. The motion was seconded by Councilman Pollard. Councilman Palmer commented we have a contract with the county and they are supposed to provide recreation and our obligation was we did not keep the gym in proper maintenance for them to use for basketball. They did not do their job. He wants to hear from a structural engineer the gym is not structurally sound. Several years ago a structural engineer said the gym was structurally sound enough to be renovated and used. He does not see the point of spending \$1.5 million to tear it down and get another one. Mayor Owens commented he did not hear in the motion the \$1.5 million would be used as part of demolition of the old building and the future of the Perry Street gym will be handled separately. The issues the Perry Street gym is going through did not happen overnight. Over ten to twenty to thirty years degradation of the facility is definitely something the city did not do. After additional discussion among the Mayor and Council regarding the service delivery strategy, future of the Perry Street gym, service delivery strategy for recreation, construction of a new gym and costs to rehabilitate

PERRY STREET GYM (cont.)

the Perry Street gym, a roll call vote was taken. Voting in favor of the substitute motion to authorize the city manager to start conversations for construction of a new gym facility using up to \$1.5 million of the MEAG flexible trust to construct and to engage the county in discussions related to the service delivery strategy to bring the basketball piece back to the City of Camilla: Councilmen Morgan, Burley, and Pollard. Voting in opposition: Councilmen Collins and Palmer. Mayor Owens voted yes and the substitute motion passed by a 4-2 vote.

WORK SESSION IMPROVEMENTS

The Mayor and Council discussed the attendance of the city attorney at work sessions and the technology required to accommodate attendance. The Council recommends requiring the city attorney's attendance at work sessions and purchase of technology to allow participation. A motion was made by Councilman Palmer and seconded by Councilman Collins to require the city attorney to be present either electronically or in-person for work sessions and to authorize the purchase of technology. Mayor Owens commented the technology piece is already imbedded in our budget and the city manager has the authority to get that equipment. Even though the city attorney is not required to attend work sessions it does not negate the opportunity for councilmembers to engage the city attorney for things that come up during the work session. Work sessions are where they start developing policy and within the realm of the elected officials. Voting in favor to require the city attorney to be present at work sessions and give authority to the city manager to purchase necessary technology: Councilmen Palmer and Collins. Voting in opposition: Councilmen Burley, Morgan and Pollard. The motion failed by a 3-2 vote. Mayor Owens explained it takes four affirmative yes votes to pass anything in Camilla. Even though there were three votes against, a fourth vote is not necessary because there were only two yes votes and from that standpoint, the motion fails.

RESOLUTION NO. 2023-02-13-3 – MEAG ECONOMIC DEVELOPMENT FUND

The Mayor and Council discussed the reallocation of MEAG funds in the amount of \$1.5 million for the sprayfield pond repair project. The City was recently approved for a GEFA loan in the amount of \$1,578,000 for the sprayfield project and the Council requests reallocation of the MEAG funds as follows:

\$1,000,000	GEFA loan debt service
\$ 500,000	MEAG Economic Development Fund

A motion was made by Councilman Burley and seconded by Councilman Pollard to reallocate funds from the \$1.5 million drawdown for the sprayfield pond repair with \$1 million for GEFA loan debt service and \$500,000 moved to the MEAG Economic Development Fund. After discussion among the Mayor and Council, a roll call vote was taken. Voting in favor of Resolution No. 2023-02-13-3 to reallocate MEAG funds as presented: Councilmen Burley, Morgan, and Pollard. Voting in opposition: Councilmen Collins and Palmer. The Mayor voted yes and the motion to approve Resolution No. 2023-02-13-3 passed by a 4-2 vote.

NATIONAL LEAGUE OF CITIES (NLC) CONGRESSIONAL CONFERENCE – BUDGET/TRAVEL POLICY AMENDMENT

The Mayor and Council discussed authorized travel for elected officials and travel budgets. The Mayor requests to amend Section F of the Credit Card/Purchasing Card and Travel Expenses Reimbursement Policy by amending the policy to include: *any National League of Cities event where the Mayor or any councilmember serves in an advisory capacity* and to approve an additional \$5,000 in travel expenses (meals, hotel, registration) for FY 2022-2023. A motion was made by Councilman Morgan and seconded by Councilman Burley to approve the policy change to include *any National League of Cities event where the Mayor or any member of Council serves in an advisory capacity* and an additional \$5,000 travel allowance for Mayor Owens for FY 2022-2023. After discussion, voting in favor of the motion: Councilmen Burley, Morgan, Collins, and Pollard. Voting in opposition: Councilman Palmer. The motion passed by a 4-1 vote.

ORDINANCE NO. 2023-02-13-1 – DEFENSE AND INDEMNITY

Mayor Owens asked the city attorney to provide an overview of the ordinance. City Attorney Denmark commented this ordinance is designed to protect elected and appointed officials in any event they are sued. If they get into a boundary dispute with their neighbor the ordinance is not about that. This is for the official office they are elected or appointed to. In many instances they see elected officials sued in their individual capacity. If they have done something in performance of their official capacity but sued in their individual capacity, they have been isolated. They all have a reasonable expectation the actions they take in performance of their public office will be covered. Many times that is an expectation not memorialized in any ordinance of the city. Mr. Denmark reviewed the relevant sections of the ordinance and after further discussion, a motion was made by Councilman Morgan and seconded by Councilman Burley to adopt Ordinance No. 2023-02-13-1, waive the second reading, and authorize the Mayor to sign. Roll call vote in favor of the motion: Councilmen Burley, Morgan, and Pollard. Voting in opposition: Councilmen Collins and Palmer. Mayor Owens voted yes and the vote was 4-2. He stated to waive the second reading it must be a unanimous vote and the ordinance would require a second reading. They have to wait 48 hours between votes before another vote can be taken. He will potentially have a called meeting for the second reading and this type of ordinance is extremely important in the execution of the work they do.

RESOLUTION NO. 2023-02-13-4 – SUBMISSION OF FY2023 COMMUNITY DEVELOPMENT BLOCK GRANT APPLICATION

The FY 2023 annual competition for Community Development Block Grant applications will close on June 2, 2023. The City of Camilla is interested in submitting an application to the Department of Community Affairs for funding to improve the living conditions of low and moderate-income persons living in the city of Camilla. The Council recommends approval of Resolution No. 2023-02-13-4 authorizing the submission of 2023 CDBG application and authorizes the Mayor to sign. On motion by Councilman Pollard and seconded by Councilman Morgan to approve Resolution No. 2023-02-13-4, the motion passed by a 5-0 vote.

RESOLUTION NO. 2023-02-13-5 – FAIR HOUSING

It is the policy of the City of Camilla to encourage equal opportunity in housing for all persons regardless of race, color, religion, gender or national origin. The City of Camilla commits to fair housing, recognizes the need to affirmatively promote fair housing in its policies and practices, and will work to identify and remove impediments to fair housing choices. The Council recommends approval of Resolution No. 2023-02-13-5 and authorizes the Mayor to sign. On motion by Councilman Pollard and seconded by Councilman Morgan to approve Resolution No. 2023-02-13-5, the motion passed by a 5-0 vote.

APPOINTMENT OF CITY AUDITOR – VALENTI, RACKLEY & ASSOCIATES INC.

Valenti, Rackley and Associates LLC submitted a letter summarizing significant terms of their engagement to perform auditing services for the City for the year ended September 30, 2022. This firm has experienced staff knowledgeable of the City's financial operations and will be replacing retiring city auditor Richard Waters. The Council recommends approval to engage Valenti, Rackley and Associates LLC to perform the City's audit. A motion was made by Councilman Burley and seconded by Councilman Pollard. The motion passed by a 5-0 vote.

CITY MANAGER'S REPORT

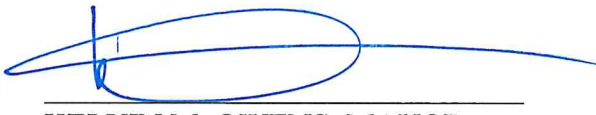
City Manager Stroud reported he has been working closely with the utilities director to make that department more efficient. Some employees have been promoted and others received increased salaries because they were able to give them additional responsibilities. There were five total promotions in the utilities department in addition to the two firefighters that attended the meeting tonight. He looked at southside gateway improvements and hopes to have improvements in the next several weeks. They have projects off Peachtree Street and Hilltop Circle and are about 70% complete with design. He has been speaking with Attorney Denmark's office for the seasonal electric ordinance which is not complete at this time. The Thomas and Cochran Street project will start later in the month, along with the Bay Street project. There have been delays in getting materials for the projects. He will continue monitoring the LMIG account for receipt of those funds.

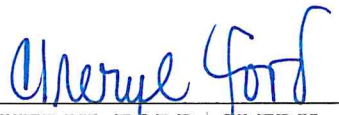
MAYOR'S ANNOUNCEMENTS

Mayor Owens commented it is always good to hear when employees are getting promoted. In order to make sure that continues, understanding and knowing where we are as it relates to the training is important. The updated and 90% complete drawing of the Camilla Resource Center that will house the Boys and Girls Club was displayed. He provided information on the interior use and stated there would be an event space for the community. The facility is being built without an increase in utility rates. Additional comments were made about the model that will be used for the investments in the Blue Anchor restaurant and The Depot. He encouraged everyone to come to the meetings to ask questions and get answers. He commented he represented the City of Camilla, along with Councilman Pollard, to recognize and honor the memory of Mr. Bunky Williams, who gave the City 22 years of service.

ADJOURNMENT

The meeting adjourned at 8:00 p.m. on motion by Councilman Pollard.

BY: 
KELVIN M. OWENS, MAYOR

ATTEST: 
CHERYL FORD, CLERK

CITY OF CAMILLA, GEORGIA ~ SIGN-IN SHEET

DATE: FEB. 13 2023

TIME: 6:00

☐ A.M.

☒ P.M.

MEETING: ☒ COUNCIL

☐ WORK SESSION

☐ OTHER: _____

	NAME	ADDRESS	SPEAKER		TOPIC OF DISCUSSION
			NO	YES	
1	Dan Williamson	5336 Shiley Rd Camilla		✓	History of Depot
2	Jamie Sullivan	Fire Department			
3	Walter Anderson	104 Thomas St Camilla	✓		
4	Wallace W. W. W.	110 Thomas St Camilla			
5	CHARLSE DIXON	6879 OLD GA HWY 3 CAMILLA		✓	SALE of FOODS IN Camilla D
6	Susan Rackley	CAMILLA		✓	Multiple
7	Martha Bateman	4242 US Hwy 19 Camilla		✓	Multiple
8	Jean Thomas	192 Walker Camilla	✓		
9	Larlene Johnson	199 N Ellis St Camilla	✓		
10	Chunette Williford	194 N Ellis St Camilla	✓		
11	Chir Adams	1862 Jerusalem ch Rd Camilla			
12	Miley Adams	SAME			
13	Jerry Isenard	4514 Spruce Lane			
14	Linda Kolbe	514 Arrowhead Rd.			
15					
16					
17					

CITY OF CAMILLA, GEORGIA ~ SIGN-IN SHEET

DATE: FEB 13 2023 TIME: 6:00 ☐ A.M. ☒ P.M.

MEETING: ☒ COUNCIL ☐ WORK SESSION ☐ OTHER: _____

	NAME	ADDRESS	SPEAKER		TOPIC OF DISCUSSION
			NO	YES	
1	Jerome Lester	115 Pineola St	✓		
2	Roe Robinson	354 Washington St	✓		
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CITY OF CAMILLA, GEORGIA
RESOLUTION NO. 2023-02-13-1

Resolution

WHEREAS, During Black History Month we celebrate the many diverse achievements and contributions made by African Americans to our economic, cultural, spiritual, and political development; and

WHEREAS, Black History Month grew out of the establishment of Negro History Week by Carter G. Woodson in 1926; and

WHEREAS, The 2023 national theme for Black History Month observance is “*Black Resistance*”; and

WHEREAS, The observance of Black History Month calls our attention to the continued need to battle racism and build a society that lives up to its democratic ideals; and


WHEREAS, The City of Camilla continues to develop a community in which all citizens – past, present, and future – are respected and recognized for their contributions and potential contributions to our community, region, state, country, and the world; and

WHEREAS, All citizens are encouraged to celebrate our diverse heritage and culture and continue our efforts to create a world that is more just, peaceful, and prosperous for all; and

WHEREAS, The City of Camilla is proud to honor the history and contributions of African Americans in our community, throughout our state, and nation.

NOW, THEREFORE, The Mayor and City Council, in recognition of African Americans – past and present in our community – do hereby proclaim the month of February 2023 as ***Black History Month*** in Camilla, Georgia and urge all citizens to recognize, honor, and celebrate the significant role and influence African Americans have made and continue to make in shaping our Country’s diverse history and remarkable culture.

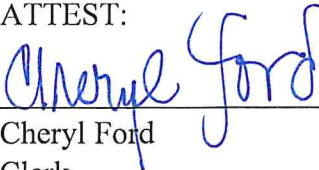
IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the City of Camilla, Georgia to be affixed this 13th day of February, in the year of Our Lord Two Thousand Twenty Three.



Kelvin M. Owens
Mayor



ATTEST:



Cheryl Ford
Clerk

**EXTRACT OF MINUTES
RESOLUTION OF GOVERNING BODY**

Recipient: CITY OF CAMILLA

Loan Number: CW2021025


At a duly called meeting of the governing body of the Borrower identified above (the "Borrower") held on the 13th day of FEBRUARY, the following resolution was introduced and adopted.

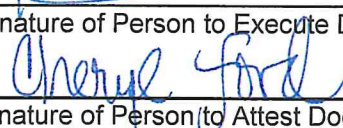
WHEREAS, the governing body of the Borrower has determined to borrow but not to exceed **\$1,578,000** from the **CLEAN WATER STATE REVOLVING FUND, ADMINISTERED BY GEORGIA ENVIRONMENTAL FINANCE AUTHORITY** (the "Lender") to finance a portion of the costs of acquiring, constructing, and installing the environmental facilities described in Exhibit A to the hereinafter defined Loan Agreement (the "Project"), pursuant to the terms of a Loan Agreement (the "Loan Agreement") between the Borrower and the Lender, the form of which has been presented to this meeting; and

WHEREAS, the Borrower's obligation to repay the loan made pursuant to the Loan Agreement will be evidenced by a Promissory Note (the "Note") of the Borrower, the form of which has been presented to this meeting;

NOW, THEREFORE, BE IT RESOLVED by the governing body of the Borrower that the forms, terms, and conditions and the execution, delivery, and performance of the Loan Agreement and the Note are hereby approved and authorized.

BE IT FURTHER RESOLVED by the governing body of the Borrower that the terms of the Loan Agreement and the Note (including the interest rate provisions, which shall be as provided in the Note) are in the best interests of the Borrower for the financing of the Project, and the governing body of the Borrower designates and authorizes the following persons to execute and deliver, and to attest, respectively, the Loan Agreement, the Note, and any related documents necessary to the consummation of the transactions contemplated by the Loan Agreement.


(Signature of Person to Execute Documents)


(Signature of Person to Attest Documents)

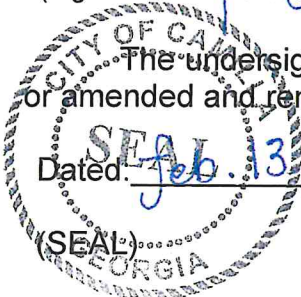
MAYOR
(Print Title)

CLERK
(Print Title)

The undersigned further certifies that the above resolution has not been repealed or amended and remains in full force and effect.

Dated: Feb 13 2023


Secretary/Clerk



City of Camilla, Georgia
RESOLUTION NO. 2023-02-13-3

A RESOLUTION OF THE CITY OF CAMILLA TO REALLOCATE AND DESIGNATE FUNDS TO THE ECONOMIC DEVELOPMENT FUND AND FOR OTHER LAWFUL PURPOSES.

WHEREAS, on May 9, 2022 the Mayor and City Council (“City Council”) of the City of Camilla (“City”) approved an action to fund the Spray Field Pond Repair (the “Project”) in an amount not to exceed **ONE MILLION FIVE HUNDRED THOUSAND DOLLARS AND 00/100 CENTS** (\$1,500,000); and

WHEREAS, the City has identified a new source of funding for the Project and wishes to reallocate the funds initially reserved for the Project; and

WHEREAS, the City wishes to reallocate the **ONE MILLION FIVE HUNDRED THOUSAND DOLLARS AND 00/100 CENTS** (\$1,500,000) reserved for the Project as follows: **ONE MILLION DOLLARS AND 00/100 CENTS** (\$1,000,000) to the GEFA Debt Service Fund and **FIVE HUNDRED THOUSAND DOLLARS AND 00/100 CENTS** (\$500,000) to the MEAG Economic Development Fund.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Camilla, Georgia that funds in the amount of **ONE MILLION FIVE HUNDRED THOUSAND DOLLARS AND 00/100 CENTS** (\$1,500,000) reserved for the Spray Field Pond Repair on May 9, 2022 shall be reallocated to the GEFA Debt Service Fund and the MEAG Economic Development Fund.

BE IT FURTHER RESOLVED, that the funds shall be reallocated as follows: **ONE MILLION DOLLARS AND 00/100 CENTS** (\$1,000,000) to the GEFA Debt Service Fund and **FIVE HUNDRED THOUSAND DOLLARS AND 00/100 CENTS** (\$500,000) to the MEAG Economic Development Fund.

BE IT FURTHER RESOLVED, to the extent any portion of this Resolution is declared to be invalid, unenforceable, or nonbinding, that shall not affect the remaining portions of this Resolution.

BE IT FURTHER RESOLVED, all City resolutions are hereby repealed to the extent they are inconsistent with this Resolution.

BE IT FINALLY RESOLVED this Resolution shall take effect immediately.

SO RESOLVED and effective this 13th day of February, 2023.



CITY OF CAMILLA

By: _____

Mayor, Kelvin M. Owens

Attest: _____

Clerk, Cheryl Ford

Credit Card

Purchasing Card and Travel Expense Reimbursement Policy

A. Overview

The Georgia General Assembly established guidelines and penalties into the Official Code of Georgia Annotated ("O.C.G.A.") which provides that no municipal corporation shall issue government purchasing cards or government credit cards to elected officials on or after January 1, 2016, until the governing authority of the municipal corporation, by public vote, has authorized the issuance and has promulgated specific policies regarding the use of such government purchasing cards or government credit cards for elected officials of such municipal corporation.

B. Purpose

The purpose of this policy is to set requirements and standards for the City of Camilla Credit Card and Purchasing Card Program. The policy is not intended to replace current State of Georgia statutes but is intended to comply with such state laws and establish more efficient guidelines for elected officials using such purchasing cards. At no time should a city issued purchasing card or credit card be used for personal purchases regardless of the circumstances. Utilizing the purchasing card or credit card for personal use or for any item or service not directly related to such official's public duty may result in disciplinary action including, but not limited to, felony criminal prosecution. All purchases utilizing a government purchasing card or government credit card must be in accordance with these guidelines and with state law.

C. Scope

This purchasing card policy, as required by state law under O.C.G.A. § 36-80-24(c), applies to the use of government purchasing cards or government credit cards used by elected officials authorized to be issued such government purchasing cards or government credit cards. The below list of officials have been authorized by the governing authority of the city to use such government purchasing cards or government credit cards and must abide by all of the applicable state laws and this purchasing card policy.

1. Mayor
2. City Council Members

D. Public Inspection

In accordance with O.C.G.A. § 36-80-24(b) any documents related to purchases using government purchasing cards or government credit cards incurred by elected officials shall be available for public inspection.

E. Transaction Limits

Transaction limits are hereby established to insure compliance with state purchasing laws, maintain proper budgetary controls, and to minimize excessive use of any

individual credit line. Individual monthly card limits cannot exceed those established by the municipal governing authority. The established single transaction limit for each card must be less than \$2,500.00. The established monthly card limit is based upon the city's budgetary constraints and is not to exceed \$2,500.00 per month. Any exceptions to the standardized limits must have express written approval by the municipal governing authority and must be added to this policy by amendment or addendum.

F. Authorized Travel

- a. The Mayor is authorized to attend the Georgia Municipal Association (GMA) Spring and Fall Training, GMA Mayor's Day (currently titled Cities United Summit), and the Annual GMA Conference. In addition to GMA training, the Mayor is authorized to attend the Municipal Electric Authority of Georgia Annual Meeting, the Municipal Electric Authority of Georgia Mayor's Summit, the National League of Cities annual meeting, and any National League of Cities event where the Mayor or any member of Council serves in an advisory capacity.
- b. Members of Council are authorized to attend the Georgia Municipal Association (GMA) Spring and Fall Training, GMA Mayor's Day (currently titled Cities United Summit), and the Annual GMA Conference. Members of Council are authorized to attend the Municipal Electric Authority of Georgia Annual Meeting and the National League of Cities annual meeting.
- c. All other Georgia Municipal Association related training that is offered online or alternative venues.
- d. All other training and travel reimbursement requires advance Council approval.

G. Purchasing Restrictions

1. Elected Officials may not use a government purchasing card or government credit card for the following:
 - a. Any purchases of items for personal use.
 - b. Cash refunds or advances.
 - c. Any transaction amount greater than the transaction limits set for by this policy.
 - d. Items specifically restricted by this policy, unless a special exemption is granted by the municipal governing authority.
 - e. Alcohol or liquor of any kind. Such purchases should not be made with the purchasing card and may not be reimbursed by the city.
 - f. Purchases or transactions made with the intent to circumvent the city purchasing policy, transactional limits, or state law.

- g. Food, fuel or non-alcoholic beverages. Such purchases should not be made with the purchasing card and may not be reimbursed by the city.
- 2. Elected Officials may use government purchasing cards or government credit cards to purchase goods and/or services not prohibited by this policy or state law. Such purchases include, but are not limited to:
 - a. Purchases of items for official city use which fall within the transactional restrictions of this policy.
 - b. Purchase of lodging, education and training materials while on city business.
 - c. Emergency purchases necessary to protect city property.

H. Travel Expense Reimbursement

1. Reimbursement Procedures

- a. *Mileage Allowance.* Mayor and Council receiving travel advancement or reimbursement will be reimbursed at the standard IRS mileage rate per mile only when their personal vehicle is used for travel in the performance of official city duties. Mayor and Council will notify City Clerk when out-of-town travel arrangements are needed. A Travel Advance Form is required to be submitted to the Clerk for food and mileage expense reimbursement. Reimbursement will be for actual miles based on MapQuest mileage.
- b. *Common Carrier.* If common carrier is used for official travel, reimbursement will be at the tourist rate. Receipts must be submitted. Mayor and Council should approve use of common carrier prior to travel.
- c. *Meals.* Reimbursement will be the federal standard meal allowance rates per day while on official travel. A day begins at 6:00 a.m. and ends at 7:00 p.m. The standard meal allowance will be paid regardless of any registration fee paid.
- d. *Lodging.* Reimbursement will be made for actual, reasonable cost of lodging while on official travel. Copies of hotel or motel receipts shall be attached to expense voucher for payment.
- e. *Other Expenses.* Employees may be reimbursed for other expenses incidental to official travel and normally will be limited to taxi fees, baggage handling fees, official phone calls, parking fees, registration fees for conventions, seminars or workshops. Any other expenses will be reimbursed at the discretion of the Council. Receipts must be provided.

I. Administrator

The city designates the office of Finance Director as the program administrator of government purchasing cards or government credit cards. Such administrator shall:

1. Serve as a liaison between the city's cardholders and the issuers of such cards.
2. Maintain the cardholder agreement for all cardholders.
3. Provide instruction, training, and assistance to cardholders.
4. Maintain account information and secure all cardholder information.
5. Keep cardholders up-to-date on new or changing information.
6. Upon receipt of information indicating fraudulent use or lost/stolen cards immediately report it to appropriate parties, including the issuer.
7. Ensure all card accounts are being utilized properly as set forth by state law and this policy.
8. Define the city's policy and procedures for proper documentation and storage of receipts, logs, and approvals required under this policy.
9. Identify any changes to named persons authorized to use a government purchasing card or government credit card.
10. Any other duties assigned by the municipal governing authority.

J. Accounting and Auditing

The Administrator, in an effort to ensure compliance with city policy and state law, will conduct quarterly reviews and audits of all government purchasing card or government credit card transactions. The review is designed to ensure compliance, identify non-compliance issues and misuse, and through corrective measures assist the city with improving compliance. The quarterly review and audit should happen within 30 (thirty) days of the start of a new quarter. After completing the quarterly audit the Administrator shall notify cardholders of any violations or questions the Administrator has that occurred within that previous quarter. Depending on the severity of the violation, the Administrator may suspend or revoke the use of the government purchasing card or government credit card after notification to the cardholder and to the municipal governing authority, but only after consultation with the city attorney. Any unresolved violations should be reported to the municipal governing authority and the city attorney in writing within 10 (ten) business days.

K. Violations

The use of a government purchasing card or government credit card may be suspended or revoked when the Administrator, after consultation with the city attorney, determines that the cardholder has violated the approved policies or state law regarding the use of the government purchasing card or government credit card. The government purchasing card or government credit card shall be revoked whenever a cardholder is removed from office with the city and shall be suspended if such elected official has been suspended from office.

L. Agreement

Before being issued a government purchasing card or government credit card under this policy and state law, all authorized users of government purchasing cards or government credit cards shall sign and accept below indicating that such user will use such cards only in accordance with the policies of the city and with the requirements of state law.

As an elected official for the City of Camilla I hereby acknowledge receipt of the Credit Card/Purchasing Card and Travel Expense Reimbursement Policy.

Name Printed

Signature

Title:_____

Date:_____

TRAVEL ADVANCE REQUEST

Instructions:

1. Any travel resulting in advancement or reimbursement must be submitted on this form.
2. This form must be submitted to the City Clerk at least fifteen (15) days prior to date of travel.
3. Advance payment shall be made only to Mayor, Council Members, and vendors providing services such as registration, lodging and other customary incidentals.
4. Supporting documentation and registration requirements must be presented at the time of request for travel.

INFORMATION

NAME: _____

DEPARTMENT: _____

CONFERENCE, MEETING, SEMINAR, ETC. INFORMATION:

NAME OF CONFERENCE: _____

ADDRESS: _____

CITY: _____

DEPARTURE DATE: _____ TIME: _____ DAM ☐ PM

RETURN DATE: _____ TIME: _____ ☐ AM ☐ PM

WILL YOU USE YOUR PERSONAL VEHICLE FOR TRAVEL? ☐ YES ☐ NO

WILL YOU INCUR DESTINATION CHARGES? ☐ YES ☐ NO

I hereby certify the travel expenses requested above will be incurred by me while on official City of Camilla business.

Signed: _____ Date: _____

Title: _____

CITY OF CAMILLA, GEORGIA
ORDINANCE NO. 2023-02-13-1

2ND READING
MARCH 13
2023

AN ORDINANCE TO AMEND TITLE 2 OF THE CODE OF ORDINANCES OF THE CITY OF CAMILLA, GEORGIA BY ADDING CHAPTER 9 DEFENSE OF OFFICERS AND EMPLOYEES AND PAYMENT OF CLAIMS AND JUDGMENTS TO PROVIDE INDEMNIFICATION FOR CITY OFFICIALS; TO PROVIDE SEVERABILITY; TO PROVIDE PENALTIES; TO PROVIDE FOR REPEAL OF CONFLICTING ORDINANCES; TO PROVIDE AN ADOPTION AND EFFECTIVE DATE; AND TO PROVIDE FOR OTHER LAWFUL PURPOSES.

WHEREAS, the duly elected governing authority of the City of Camilla, Georgia ("City") is the Mayor and Council ("City Council") thereof; and

WHEREAS, the City desires to codify its policy regarding the indemnification of certain officers and employees of the city pursuant to O.C.G.A. §45-9-22 et seq.; and

WHEREAS, the amendments contained herein would benefit the health, safety, morals and welfare of the citizens of the City of Camilla.

BE IT AND IT IS HEREBY ORDAINED by the Mayor and Council of the City of Camilla, Georgia, and by the authority thereof:

Section 1. That Title 2 of the Code of Ordinances, City of Camilla, Georgia is hereby amended to read as follows:

Title 2 - GOVERNMENT AND ADMINISTRATION

Chapter 9. DEFENSE OF OFFICERS AND EMPLOYEES AND PAYMENT OF CLAIMS AND JUDGMENTS.

Section 2-9-1 - *Definitions*.

Unless the context otherwise requires, the definitions contained in this section govern the construction of this Article:

Arises after or pending on February 13, 2023 means that this Article is intended to apply to all claims and Proceedings arising after or pending on February 13, 2023, which includes suits where, (1) the city Attorney, his/her staff or his/her designee have entered an appearance of counsel of record for the employee in a proceeding, or (2) the employee requested a defense in writing and had been advised by the Council of the city attorney in writing that he/she will be provided with a defense in a particular claim and/or proceeding.

City means the city of Camilla, Georgia

Council means the City Council of Camilla, Georgia

Claim includes all claims presented against an employee prior to institution of a Proceeding.

Employee means the City Council of Camilla, Georgia, supervisors, employees, and other elected or appointed officers, officials and their appointees and employees.

"No sum" is intended to exclude payment of any sum whatsoever including but not limited to compensatory damages, punitive damages, attorney's fees and costs.

Proceeding means any matter of a civil nature in or before any court or agency of this state or of any other state or of the United States.

Sec 2-9-2 Defense of employees

(1) Whenever any claim is made or proceeding is brought against an employee either against him asserting personal liability for damages or expenses arising out of the performance of his duties or in any way connected therewith. Whether based on negligence, violation of contract rights, or violation of civil, constitutional, common law, or other statutory rights and including, professional disciplinary proceedings, whether federal, state, or local, the City shall, upon his timely written request provide for his defense unless otherwise limited by the terms of this Article.

(2) As a prerequisite to any indemnification written notice shall be provided to the City Manager within thirty (30) days of initiation of any action, suit or proceeding that might involve indemnification by the City or within thirty (30) days of the adoption of this ordinance for any pending action, suit or proceeding and any request indemnification shall be made in writing to the City Manager within thirty (30) days (at the latest) of the final disposition of the action, suit or proceeding.

(3) The City Manager shall be provided copies of pleadings and motions to dismiss or for summary judgment and supporting briefs or similar documents filed in the action suit or proceeding at the time such documents are filed.

(4) To the extent authorized by law, expenses incurred in defending any action, suit or proceeding may be paid by the City in advance of the final disposition of such action, suit or proceeding, as may be authorized in the absolute and unfettered discretion of the Council in the specific case upon the City Manager receipt of a written document signed by the person requesting the advance payment and evidencing an understanding by or on behalf of the employee to repay such account unless it shall ultimately be determined that he/she shall be indemnified by the City as herein provided. The City may, in its sole discretion assume the defense of any employee seeking indemnification pursuant to this Article and O.C.G.A. §45-9-21.

(5) Nothing contained in this Article is to be construed to be exclusive of other rights to which the person referred to herein, or their heirs, executors, administrators or representatives, may be entitled as a matter of law, and, furthermore, nothing in this Article shall be construed to create in any person any right or entitlement to indemnification.

(6) The Council shall, in their absolute and unfettered discretion, make the final determination as to any amount to be indemnified, and the City shall disburse any such amount within thirty (30) days of the Council's final determination;

Sec 2-9-3 Grounds for refusal of defense.

(1) The City shall refuse to provide for the defense of a claim or proceeding brought against any employee if it determines that:

- a. The act or omission did not arise out of and in the course of his employment;
- b. The employee acted or failed to act because of actual fraud, corruption, or actual malice on his part;
- c. Provision of a defense against the claim or proceeding would not be in the best interests of the City;
- d. The proceeding is a criminal prosecution provided, however, that a defense shall not be refused

where the criminal prosecution is one for an alleged violation of the Georgia Open Records Act or Georgia Open Meetings Act and it is determined that the charged employee, officer, or elected official has acted in good faith to comply with the subject Act and has substantially complied with all city policies relating to the subject Act, which determination shall be made by the Council.

e. The request was not timely made;

f. The claim arises out of an act or omission at a time when the employee was under the influence of drugs or intoxicants; or

g. The act or omission giving rise to the claims was in direct disobedience of an order or instructions of a superior or in contravention of established city policy.

h. The employee fails to cooperate in the defense of a claim or proceeding which arises after or pending on February 13, 2023.

(2) The determinations required by this section shall be made by the Council. For any claim or proceeding that arises after or pending on February 13, 2023, the Council may refuse, at any time, prior to or after the approval or assumption of the defense, to provide for the indemnification and/or defense of an employee if it is determined that any of the grounds for refusal set forth in this section exist.

(3) Upon approval of the defense of a claim or proceeding against an employee, the Council shall refer the matter to the city attorney for disposition. In the event two or more employees or groups of employees are involved, and the interests of one employee or group of employees conflicts with the interests of another employee or group of employees, the Council shall specify which employee or group of employees, shall be represented by the city attorney and shall authorize other employees or groups of employees to employ counsel at the expense of the City. However, the selection and compensation of such other counsel shall be subject to the prior approval by the Council.

Sec 2-9-4 Payment of judgements, compromise and settlement of claims.

(1) Where defense of a claim proceeding against an employee is provided by this Article all final judgments awarded to courts of competent jurisdiction against the employee in proceedings to which this Article applies or any amount payable under any settlement of such proceeding or of claims in accordance with this Article shall be paid by the City as hereinafter provided. All compromises of claims or proceedings governed by this Article shall be submitted to the Council for its prior approval.

(2) Notwithstanding the foregoing payment of settlements, compromises, judgments and claims shall be limited as follows for any claim or proceeding which arises after or pending on February 13, 2023.

a. No sum shall be paid on behalf of any employee who admits, in any sworn statement, administrative, judicial or other legal proceedings, to knowingly and intentionally violated state or federal law and/or the City's policies and procedures.

b. Whenever there is a final determination by a court of competent jurisdiction that the officer or employee, with respect to the act or failure to act giving rise to the subject claim, acted or failed to act because of actual fraud, corruption or actual malice, the officer or employee shall be required to reimburse the City any amounts paid in defense of the claim, and any amounts paid as a judgment, compromise, or settlement of such claim.

Sec 2-9-5 Exclusions.

There is excluded further from the operation of this article any claim or proceeding as to which insurance is provided by city, unless any insurance carrier providing such insurance has notified the City of its intention to limit coverage.

Sec 2-9-6 Construction of section.

Nothing herein contained shall be deemed to constitute a waiver of any type of immunity afforded by law. Nothing herein contained shall be deemed to constitute the elected or appointed officials and their appointees and employees as employees of the City except for purposes of this article.

Section 2. The preamble of this Ordinance shall be considered to be and is hereby incorporated by reference as if fully set out herein.

Section 3. This Ordinance shall be codified in a manner consistent with the laws of the State of Georgia and the City of Camilla.

Section 4.

(a) It is hereby declared to be the intention of the Mayor and Council that all sections, paragraphs, sentences, clauses and phrases of this Ordinance are or were upon their enactment believed by the Mayor and Council to be fully valid, enforceable, and constitutional,

(b) It is hereby declared to be the intention of the Mayor and Council that to the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is severable from every other section, paragraph, sentence, clause or phrase of this Ordinance. It is hereby further declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, no section, paragraph, sentence, clause or phrase of this Ordinance is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Ordinance.

(c) In the event that any phrase, clause, sentence, paragraph or section of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the Mayor and Council that such invalidity, unconstitutionality or unenforceability shall to the greatest extent allowed by law not render invalid unconstitutional or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinance and that, to the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs and sections of the Ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

Section 5. All ordinances and parts of ordinances in conflict herewith are hereby expressly repealed.

Section 6. Penalties in effect for violations of the Code of Ordinances. City of Camilla, Georgia at the time of the effective date of this Ordinance shall be and are hereby made applicable to this Ordinance and shall remain in full force and effect.

Section 7. The effective date of this Ordinance shall be the date of adoption unless otherwise state herein.

ADOPTED THIS ____ DAY OF _____, 2023.

CITY OF CAMILLA

ATTEST

By: _____
Mayor, Kelvin Owens

Clerk, Cheryl Ford

First Reading: FEB. 13 2023
Second Reading: _____

CITY
SEAL

CITY OF CAMILLA, GEORGIA
RESOLUTION NO. 2023-02-13-4

A RESOLUTION by the Mayor and Council Members of the City of Camilla, Georgia, to authorize submission of a FY 2023 Community Development Block Grant (CDBG) application to the Georgia Department of Community Affairs (DCA) for funding under Title I of the Housing and Community Development Act of 1974, as amended.

WHEREAS, the Mayor and Council Members of the City of Camilla, Georgia, find that the program is necessary and desirable in order to improve the living conditions of low and moderate income persons living in the City of Camilla, Georgia; and

WHEREAS, the Mayor and Council Members of the City of Camilla, Georgia desire that a FY 2023 CDBG application be submitted to the Georgia DCA for funding under Title I of the Housing and Community Development Act of 1974, as amended;

NOW, THEREFORE, be it resolved by the Mayor and Council Members of the City of Camilla, Georgia, that:

The Mayor of the City of Camilla, or his/her successor, is hereby authorized to submit to the Georgia Department of Community Affairs a FY 2023 Community Development Block Grant application and such supporting and collateral material as shall be necessary.

READ, APPROVED AND ADOPTED by the Mayor and Council Members of the City of Camilla, Georgia on a motion made by Councilmember POLLARD, seconded by Councilmember MORGAN, and adopted on this 13th day of February, 2023.

CITY OF CAMILLA



Kelvin Owens, Mayor



ATTEST:



Cheryl Ford, Clerk

City of Camilla, Georgia
FAIR HOUSING RESOLUTION
RESOLUTION NO. 2023-02-13-5

LET IT BE KNOWN TO ALL PERSONS OF the CITY OF CAMILLA that discrimination on the basis of race, color, religion, gender or national origin in the sale, rental, leasing or financing of housing or land to be used for construction of housing or in the provision of brokerage services is prohibited by Title VIII of the 1968 Civil Rights Act (Federal Fair Housing Law).

It is the policy of the **CITY OF CAMILLA** to encourage equal opportunity in housing for all persons regardless of race, color, religion, gender or national origin. The Fair Housing Amendments Act of 1988 expands coverage to include disabled persons and families with children. Therefore, the **CITY** does hereby pass the following Resolution.

BE IT RESOLVED that within available resources the **CITY** will assist all persons who feel they have been discriminated against because of race, color, religion, gender, national origin, disability or familial status to seek equity under Federal and State laws by referring them to the U.S. Department of Housing and Urban Development, Office of Fair Housing and Equal Opportunity, Compliance Division.

BE IT FURTHER RESOLVED that the **CITY** shall publicize this Resolution and through this publicity shall encourage owners of real estate, developers, and builders to become aware of their respective responsibilities and rights under the Federal Fair Housing Law and amendments and any applicable state or local laws or ordinances.

SAID **CITY** will, at a minimum: 1. Adopt and publicize the Fair Housing Resolution; 2. Post Fair Housing Posters in prominent public areas; 3. Provide Fair Housing Information Brochures to the public; 4. Declare April as Fair Housing Month by Proclamation or Resolution; and 5. Conduct at least one (1) Fair Housing activity and document said activity.

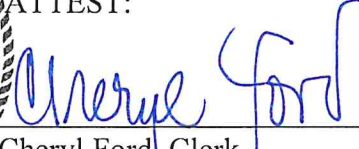
EFFECTIVE DATE: This Resolution shall take effect February 13, 2023.

CITY OF CAMILLA


Kelvin Owens, Mayor



ATTEST:


Cheryl Ford, Clerk



February 2, 2023

To the Mayor, City Council, and Management
City of Camilla
Camilla, Georgia

We are pleased to confirm our understanding of the services we are to provide to the City of Camilla ("the City") for the year ended September 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, if any, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City as of and for the year ended September 30, 2022. 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 City's 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 City's 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 U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis, if presented
- 2) Budgetary comparison schedules
- 3) Pension Related Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the City's 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 a whole, in a report combined with our auditor's report on the financial statements:

- 1) Schedule of Expenditures of Federal Awards
- 2) Combining and individual funds statements and schedule, if any
- 3) Supplemental financial schedules as required by the State of Georgia
- 4) Special Purpose Local Option Sales Tax Project Cost
- 5) Transportation Special Purpose Local Option Sales Tax Project Cost

The objectives of our audit are to obtain 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 judgment of a reasonable user made based on the financial statements. The objectives 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.

Our planning will include the identification of potential significant risks of material misstatement of the financial statements, and these risks may include, among others, risks due to management override of controls, risk of improper revenue recognition, and the risk of the occurrence of fraudulent disbursements or charges to grants/contracts.

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 of material misstatement, we will perform tests of the City's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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 City's 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 City's 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 City in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These non-audit 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 non-audit 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 non-audit 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), rules, 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. 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 (GAAP). 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. 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 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 City; 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 Valenti, Rackley & Associates, LLC 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 Valenti, Rackley & Associates, LLC 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 Cognizant Agency, an Oversight Agency for Audit, or a Pass-through Entity. 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.

Nicholas J. Valenti, Jr. CPA CFP is the engagement partner and is responsible for supervising the engagement and signing the

reports or authorizing another individual to sign them.

Our fee for these services will be at \$50,500. For budget purposes, we provide the following estimates of the breakdown of audit fees.

General Fund	\$24,500
Gas Fund	\$4,000
Water & Sewer Fund	\$12,000
Electric Fund	\$4,000
CNS Cable Fund	\$500
Solid Waste Fund	\$500
Airport Fund	\$1,500
Development Authority of City of Camilla	\$3,500

The single audit fee and any other state or federal compliance audit required will be billed at a rate of \$55 - \$140 per hour. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. 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 Mayor, City Council, and Management of the City. 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 City 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 and return it to us.

Very truly yours,

Valenti, Rackley & Assoc, LLC

Valenti, Rackley & Associates, LLC
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the City of Camilla.

Signed:  _____

City Management

Name: KELVIN OWENS, Mayor