

Minutes
Justice & Public Safety Committee Meeting
Wednesday, September 14, 2022
3:00pm

The Committee met on the above date for a Justice & Public Safety Committee Meeting at 3:00pm in Council Chambers, 6 South Congress Street, York, SC. The following members were present: Council member Brandon Guffey, Council member William “Bump” Roddey and Council member Robert Winkler. Also present were County Manager, David Hudspeth and County Attorney, Michael Kendree.

Meeting was called to order by Council member Brandon Guffey

Update from the Auditor regarding the Special Fire Tax Districts audit:

Council member Robert Winkler stated that he requested this audit in order to improve our services and to have a better understanding of the money management with the Special Fire Tax Districts.

Tim Grow and Melissa Monahan with Elliott Davis provided an Independent Summary of Findings:

The seven special fire tax districts subject to this engagement are:

Bethel Fire District
Bethesda Fire District
Flint Hill Fire District
Lesslie Fire District
Newport Fire District
Oakdale Fire District
Riverview Fire District

Payroll and Human Resources Review

Overall, the controls and processes over payroll and human resources across the districts are inconsistent. The inconsistencies include differing payroll providers, payroll processing and payment procedures, and funding requests from the County.

Expenses Review

The controls and processes over procurement, purchases, payables and payments across the districts are inconsistent. The inconsistencies include level of oversight and review of bank accounts and transactions, recording transactions to a general ledger, and approval processes.

Revenues Review

Overall, the controls and processes over revenue, receivable, and receipts across the districts are inconsistent. The inconsistencies include segregation of duties, lack of recording to a general ledger and lack of proper reporting to the County.

Budget Review

Of the 7 districts, 6 districts provided evidence supporting the preparation, approval and submission of an annual budget to the County. 1 district did not provide enough evidence to support their preparation and approval of the budget, however correspondence from the County supporting a budget was submitted.

Board Oversight

Of the 7 districts, 5 districts provided meeting minutes supporting meetings are held. None of the districts post meeting minutes to the York County website consistent with the County's practices.

Mr. Grow reported that not enough information has been provided to make a final recommendation at this time.

The Committee requested that a final report be generated and submitted to Management and the Committee members for their review.

The Committee also requested that staff begin doing an internal audit of the tax districts books annually. Mr. Hudseph stated that he would research the best process and get it implemented.

Discussion regarding the Special Tax Districts Procedures for a Bond Referendum

County Attorney, Michael Kendree explained the procedures for creating a bond referendum.

The Special Tax District will call out the maximum level of taxes that the votes can tax themselves, create a petition, present to Council in conjunction with the Registration and Elections Office, then Council can pass a Resolution calling for the referendum on the next election ballot.

Several tax districts requested a list of the registered voters in their district. County Attorney's Office will provide that information.

County Attorney's Office will provide this process to all the tax districts for their reference.

There being no further discussions, a motion was made by Council member William “Bump” Roddey and seconded by Council member Robert Winkler to adjourn the meeting.