



## CITY OF STONECREST, GEORGIA

### CITY COUNCIL WORK SESSION – AGENDA

3120 Stonecrest Blvd. Stonecrest, GA 30038

Monday, January 10, 2022 at 6:00 PM

*Council Member Tara Graves – District 1      Council Member Rob Turner – District 2*

*Council Member Jazzmin Cobble – District 3      Council Member George Turner – District 4*

*Council Member Tammy Grimes – District 5*

**Citizen Access:** [Stonecrest YouTube Live Channel](#)

**I. ROLL CALL:** Sonya Isom, Deputy City Clerk

**II. CALL TO ORDER:** George Turner, Mayor Pro-Tem

**III. AGENDA DISCUSSION ITEMS**

**a. Presentation** – Elliot Davis Risk Assessment and Internal Audit Plan Presentation – *Gia Scruggs*

**b. Discussion** – United States Conference of Mayors Participation – *Janice Allen Jackson*

**c. Discussion** – Reconstitution of Committees – *Janice Allen Jackson*

**d. Update** – Parks Facility Closures Update – *Tameika Porter*

**e. Discussion** – 2022 Martin Luther King Jr. Parade Plans & Updates – *Tameika Porter*

**f. Update** – Special Election – *Winston Denmark*

**IV. EXECUTIVE SESSION**

*(When an executive session is required, one will be called for the following issues: 1) Personnel, 2) Litigation, 3) Real Estate)*

**V. ADJOURNMENT**

*Americans with Disabilities Act*

*The City of Stonecrest does not discriminate on the basis of disability in its programs, services, activities and employment practices.*

*If you need auxiliary aids and services for effective communication (such as a sign language interpreter, an assistive listening device or print material in digital format) or reasonable modification to programs, services or activities contact the ADA Coordinator, Sonya Isom, as soon as possible, preferably 2 days before the activity or event.*



## CITY COUNCIL AGENDA ITEM

**SUBJECT: Elliot Davis Risk Assessment and Internal Audit Plan Presentation**

**AGENDA SECTION:** *(check all that apply)*

☒ **PRESENTATION**    ☐ **PUBLIC HEARING**    ☐ **CONSENT AGENDA**    ☐ **OLD BUSINESS**  
☐ **NEW BUSINESS**    ☐ **OTHER, PLEASE STATE:** Click or tap here to enter text.

**CATEGORY:** *(check all that apply)*

☐ **ORDINANCE** ☐ **RESOLUTION** ☐ **CONTRACT** ☐ **POLICY** ☐ **STATUS REPORT**  
☒ **OTHER, PLEASE STATE: Presentation**

**ACTION REQUESTED:** ☐ **DECISION** ☒ **DISCUSSION**, ☐ **REVIEW**, or ☒ **UPDATE ONLY**

**Current Work Session:** Monday, January 10, 2022

**Current Council Meeting:** Click or tap to enter a date.

**SUBMITTED BY:** Gia Scruggs, Finance Director

**PRESENTER:** Gia Scruggs, Austin Miller, Jay Brietz, and Cameisha Hurst

**PURPOSE:** The City of Stonecrest requested proposals from qualified public accountants to perform the internal audit functions. The internal auditor is responsible for auditing financial records, expenditures, internal controls of City operations and to report the results of such audits, in writing to the City Council at least quarterly.

**FACTS:** Elliot Davis completed their risk assessment for the City of Stonecrest and developed an internal audit plan to assist in monitoring risks. Elliot Davis developed an executive summary, risk assessment for key areas, and an internal audit plan and schedule. Elliot Davis identified and evaluated the City's risks. The most significant risks will drive the City's FY2022-2024 Internal Audit Plan. Representatives from Elliott Davis will be presenting their review of internal controls, risk assessment, and proposed internal audit plan and schedule. Elliot Davis will begin their quarterly audit work this month and will present to Mayor and Council at a work session at the conclusion of each audit performed.

**OPTIONS:** Discussion only Click or tap here to enter text.

**RECOMMENDED ACTION:** Discussion only



## CITY COUNCIL AGENDA ITEM

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### **ATTACHMENTS:**

(1) Attachment 1 - City of Stonecrest Risk Assessment and Internal Audit Plan

# The City of Stonecrest, Georgia

## 2021 Risk Assessment and Internal Audit Plan

December 8, 2021

### CONTACTS:

Robert J. Brietz, Jr., CPA, CIA  
Principal  
704.808.5247  
[jay.brietz@elliottdavis.com](mailto:jay.brietz@elliottdavis.com)

Austin Miller, CPA, CISA  
Manager  
980.201.3174  
[austin.miller@elliottdavis.com](mailto:austin.miller@elliottdavis.com)

Ms. Janice Allen Jackson  
Acting City Manager  
The City of Stonecrest  
Stonecrest, Georgia

To Ms. Jackson:

We have completed the 2021 risk assessment for the City of Stonecrest (the "City") and developed an Internal Audit plan to assist the management in monitoring risks. Our engagement was performed in accordance with the consulting standards established by the American Institute of Certified Public Accountants ("AICPA").

Our procedures did not constitute a financial statement audit and therefore we do not express an opinion on the City's financial statements or any elements, accounts or items thereof as a part of this engagement. In addition, our procedures did not constitute an examination of internal control as defined by the AICPA, and accordingly we do not express an opinion on the effectiveness of internal control at the City. Our engagement did not include a detailed examination of all transactions and was not designed, and cannot be relied on, to discover errors, irregularities, or illegal acts, including fraud or defalcations that may exist. If we had performed additional procedures, other matters may have come to our attention that would have been reported to you.

The enclosed report summarizes our risk assessment process, the risk assessment procedures performed, and the results of those procedures. The information contained in our report is intended solely for the use of management and councilmembers of the City and is not intended to be and should not be used by anyone other than these specified parties. The City's regulators and external auditors may be provided a copy of this report in connection with fulfilling their respective responsibilities.



Charlotte, North Carolina  
December 8, 2021

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# Section One

## Executive Summary

## Risk Assessment Process Overview

### Background

Elliott Davis, PLLC (“Elliott Davis”) and the City of Stonecrest (the “City”) management have completed the 2021 risk assessment for the City with the primary objective of identifying and evaluating the City’s risks. The most significant risks will drive the City’s FY 2022 – 2024 Internal Audit Plan.

### Management’s Responsibilities

Management is responsible for establishing and maintaining an effective internal control system and providing important oversight to the internal control system.

The internal audit risk assessment accumulates information provided by and assessments made by management and is intended for the benefit and use of the City. The information and assessments included in the internal audit risk assessment were not completed in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.

Elliott Davis did not perform management functions or make management decisions on behalf of the City. The City was responsible for making all management decisions and performing all management functions, designating a competent employee from senior management to oversee the internal audit risk assessment, evaluating the adequacy and results of the internal audit risk assessment, and accepting responsibility for the results of the internal audit risk assessment.

### Approach

#### Identifying Key Areas of Focus

Through inquiries with the City’s management, review of financial information, review of existing policies and procedures, review of the City’s most recent strategic plan, and review of prior audits, Elliott Davis was able to gain an understanding of the City’s business and current risk profile. Elliott Davis and management identified the following key areas of the City to develop a deeper understanding of the risks associated with each:

#### Audit Area (Major Category or Line of Business)

<b>Finance</b>	<ul style="list-style-type: none"> <li>Accounting and Finance</li> <li>Procurement and Vendor Management</li> <li>Grants and Capital Projects</li> <li>Procurement Cards (P-Cards)</li> </ul>	<b>Operations</b>	<ul style="list-style-type: none"> <li>Information Technology</li> <li>Communications</li> <li>Strategic and Infrastructure Planning</li> </ul>
<b>Departmental Areas</b>	<ul style="list-style-type: none"> <li>Economic Development</li> <li>City Engineering</li> <li>Planning and Zoning</li> <li>Code Enforcement</li> </ul>	<b>Departmental Areas (cont.)</b>	<ul style="list-style-type: none"> <li>Permitting and Inspection</li> <li>Parks and Recreation</li> <li>Clerk’s Office</li> <li>Police Department</li> </ul>

The purpose of evaluating the risks associated with each of these areas was to develop a risk-based Internal Audit Plan for FY 2022 – 2024.

### Identifying and Evaluating Risks

The primary objective of the risk assessment is to identify and evaluate risks. To accomplish this objective, Elliott Davis and the City's management examined inherent risk, control effectiveness, and residual risk for each area. Each of these is described below.

Inherent risk is the risk that a material misstatement could occur without considering internal controls. Inherent risk is intrinsic to a business activity and arises from exposure to, and uncertainty from, possible future events, or changes in business or economic conditions.

Inherent risk is evaluated by making well-considered assumptions about the probability of such events or changes in conditions happening, and the estimated impact on the City's budget, revenues, or fund balances. An assessment of inherent risk is made without considering management processes and controls; rather, these factors are considered in evaluating and determining the City's control effectiveness as discussed in the overview of the risk assessment methodology below. Inherent risk is described as high, moderate high, moderate, moderate low, or low, as outlined below:

Inherent Risk Classification	Definition
<b>High</b>	High inherent risk exists where there is a substantial financial impact, increased likelihood of fraud, or where the nature of the activity is inherently more complex than normal. Thus, the activity potentially could result in a significant and harmful loss to the City.
<b>Moderate High</b>	Moderate high inherent risk exists where there is a moderately-high substantial financial impact, moderate likelihood of fraud, and/or where the activity is not considered typical or traditional. Therefore, while the activity potentially could result in a loss to the City, the loss would not be significant and harmful, yet it would not be readily absorbed by the City in the normal course of business.
<b>Moderate</b>	Moderate inherent risk exists where the financial impact is average, minimal likelihood of fraud, and where the activity is more typical or traditional. Thus, while the activity potentially could result in a loss to the City, the loss could be absorbed by the City in the normal course of business.
<b>Moderate Low</b>	Moderate low inherent risk exists where the volume, size, or nature of the activity is such that in the event internal controls have weaknesses, the risk of loss is not likely, and losses incurred would be absorbed with minimal impact on the City's overall financial condition.
<b>Low</b>	Low inherent risk exists where the volume, size, or nature of the activity is such that even if the internal controls have weaknesses, the risk of loss is remote or, if a loss were to occur, it would have little or no impact on the City's overall financial condition.

Control effectiveness represents the ability of the accounting and internal control systems to prevent or detect and correct a material misstatement that could occur on a timely basis. Strong internal control systems can help mitigate the likelihood of material problems, errors, or misstatements resulting from inherent risks. The assessment of the City's control effectiveness is described as strong, good, adequate, weak, or ineffective, as follows:

Control Effectiveness Classification	Definition
<b>Strong</b>	Strong control effectiveness exists when controls are designed and are operating at or above the level deemed necessary to sufficiently mitigate inherent risk.
<b>Good</b>	Good control effectiveness exists when controls are designed and operating such that inherent risk is mitigated, but errors or misstatements could exist.

Control Effectiveness Classification	Definition
<b>Adequate</b>	Adequate control effectiveness exists when a weakness exists in the design or operating effectiveness of the City's internal control system such that a material error or misstatement could occur and not be detected and corrected in a timely manner.
<b>Weak</b>	Weak control effectiveness exists when a weakness exists in the design or operating effectiveness of the City's internal control system such that a material error or misstatement will likely occur and not be detected and corrected in a timely manner. Additionally, this classification includes areas that have not been previously tested by internal audit.
<b>Ineffective</b>	Ineffective control effectiveness exists when a significant weakness exists in the design or operating effectiveness of the City's internal control system such that a material error or misstatement will likely not be detected and corrected in a timely manner.

Residual Risk is the remaining risk after effectiveness of controls has been considered. For example, consider an area that has high inherent risk, yet is supported by a strong control environment. The high control effectiveness mitigates a portion of high inherent risk and the resulting residual risk could be medium or even low. Like inherent risk, we have evaluated the residual risk as high, moderate high, moderate, moderate low, or low, as defined below:

Residual Risk Classification	Definition
<b>High</b>	Controls are not sufficient to reduce inherent risk.
<b>Moderate High</b>	Controls are in place, which when working properly, will reduce inherent risk. However, management should take additional steps to monitor controls for operating effectiveness in mitigating the inherent risks.
<b>Moderate</b>	Controls are sufficient to reduce inherent risk, however management should continue to monitor controls for operating effectiveness in mitigating the inherent risks.
<b>Moderate Low</b>	Controls are in place and are working at a level which provides assurance that inherent risk has been reduced to a level where unacceptable risk is minimal.
<b>Low</b>	Controls are sufficient to reduce inherent risk to a level where unacceptable risk is eliminated.

This risk assessment model is a tool by which management can evaluate the risks associated with the departments and functions within the City. It is based on models developed for similar entities and provides a more objective view of the risk areas since it ranks all auditable areas on specific criteria. This model will aid in the effective allocation of time and personnel while simultaneously allowing the audit function to fulfill coverage requirements of management.

### Internal Audit Frequency

Audits are scheduled and performed based on the assessed residual risk rating as shown below.

Residual Risk Classification	Internal Audit Frequency
<b>High</b>	At least every 12 months
<b>Moderate High</b>	At least every 12 – 18 months
<b>Moderate</b>	At least every 18 – 24 months
<b>Moderate Low</b>	At least every 24 – 36 months
<b>Low</b>	At least every 36 months

## Risk Assessment Methodology

### Inherent Risk

Inherent risk is evaluated by making well-considered assumptions about the probability of such events or changes in conditions happening, and the estimated impact on the City's funding, budget, revenues, or fund balances. The key elements that Elliott Davis and the City's management review as part of the inherent risk assessment include:

- *Financial* – Assesses the risk of losing funding or cash flow and the associated financial impact.
- *Operational* – Assesses the risk of loss resulting from a breakdown in internal controls, operations, or procedures, complexity of the audit area, and turnover of key personnel and stability in management.
- *Legal/Regulatory/Compliance* – Measures the risk arising from violations of, or noncompliance with, laws, rules, regulations, prescribed practices, policies and procedures, and/or ethical standards.
- *Strategic* – Assesses the risk of not meeting the strategic objectives of the City arising from adverse business decisions, poor execution of a strategic plan, or improper implementation of those decisions.
- *Information Technology/Systems* – Assesses the risk of changes or planned changes to technology, that data is not complete and accurate, and that proprietary or confidential data is not properly restricted.
- *Fraud* – Measures the area's susceptibility to fraudulent activity - both internal and external.
- *Reputation* – Estimates the risk to the City's reputation if a control failure were to occur in this area. This is a subjective factor based on management's knowledge of the area and the amount of public interest in the area.

Our approach to determining the overall inherent risk grade for each audit area involves assigning a risk grade to each of the individual risk factors above within each of the audit areas. These risk grades are based on reviews of existing documentation, results from management questionnaires and interviews, and other industry trends and considerations. The individual risk grades within each audit area are then weighted to more accurately reflect the City's risk profile. The weighted individual risk factors are then summed to determine the overall inherent risk for a given audit area.

The individual risk factor scores and the overall inherent risk grade for each audit area are ranked into the following categories: high, moderate high, moderate, moderate low, or low.

### Control Effectiveness

Control effectiveness represents the ability of the accounting and internal control systems to prevent or detect and correct a material misstatement that could occur on a timely basis. Strong internal control systems can help mitigate the likelihood of material problems, errors, or misstatements resulting from inherent risks. In evaluating control effectiveness, the following elements were considered:

- *Policies and procedures* – Control considerations related to documentation of policies and procedures.
- *Management* – Evaluation of management experience considering subject matter and tenure with the City.
- *Staff* – Evaluation of experience considering subject matter and tenure with the City.
- *Prior audit date* – Time elapsed since the last audit.
- *Prior audit rating* – Rating assigned as a result of the last internal audit.
- *Outstanding issues* – Consideration of significance and age of outstanding issues noted during internal audits performed, external financial audits, and/or regulatory examinations as reported to the audit and finance committee.

Our approach to determining the overall control effectiveness grade for each audit area involves the application of control effectiveness, which is the effectiveness of the internal controls in place, and the assignment of a rating or grade in a manner consistent with the grading of inherent risk as outlined above.

The individual risk factor scores for control effectiveness and the overall control effectiveness grade for each audit area is ranked into the following categories: strong, good, adequate, weak, or ineffective.

## Residual Risk

As noted above, residual risk represents the remaining risk after effectiveness of controls has been considered. Residual risk for each audit area is calculated as the inherent risk offset by the control effectiveness (i.e., inherent risk score minus the control effectiveness score). In the evaluation of the residual risk factors, the residual risk score was allocated as high, moderate high, moderate, moderate low, or low based on the inherent risk and control effectiveness scores.

The table on the following page provides a summary view of the assessed risks for each audit area.

## Summary of Risk Assessment Results and Internal Audit Plan

The table below provides a summary view of the assessed risks for each audit area, the audit plan and the audit frequency. See Appendix A for the Internal Audit Plan and Schedule.

Audit Areas	Inherent Risk	Control Effectiveness	Residual Risk	2022 Audit Plan	Audit Frequency
<b>Finance</b>					
Accounting and Finance	High	Weak	High	✓	Every 12 Months
Procurement and Vendor Management	Moderate High	Good	Moderate		18 - 24 Months
Grants and Capital Projects	High	Weak	High	✓	Every 12 Months
P-Cards	Moderate High	Adequate	Moderate High	✓	12 - 18 Months
<b>Operations</b>					
Information Technology	Moderate	Weak	Moderate		18 - 24 Months
Communications	Moderate Low	Adequate	Moderate Low		24 - 36 Months
Strategic and Infrastructure Planning	Moderate High	Adequate	Moderate High		12 - 18 Months
<b>Departmental Areas</b>					
Economic Development	Moderate High	Good	Moderate		18 - 24 Months
City Engineering	Moderate	Weak	Moderate		18 - 24 Months
Planning and Zoning	Moderate	Adequate	Moderate		18 - 24 Months
Code Enforcement	Moderate	Adequate	Moderate		18 - 24 Months
Permitting and Inspection	Moderate Low	Adequate	Moderate Low	✓	24 - 36 Months
Parks and Recreation	Moderate Low	Adequate	Moderate Low	✓	24 - 36 Months
Clerk's Office	Moderate Low	Ineffective	Moderate Low	✓	24 - 36 Months
Police Department	TBD	TBD	TBD		TBD

During the course of our assessment, we identified five overarching risk categories with potential City-wide impact:

- **Policies and Procedures** – While policies are in place and provide coverage of audit areas, City-wide standards do not exist or are not followed for creating, maintaining, and updating department-specific policies and procedures.
- **Training** – While training programs exist for all departments, current training for some levels of management may not be adequate to ensure roles, responsibilities, and required skillsets are clearly defined, communicated, and understood.
- **Communication** – Standardized and consistent top-down current communication mechanisms may not exist or may not be adequate to ensure consistent application of City policies and procedures and clear delineation of responsibilities.
- **Staffing** – Staff size, compensation, or expertise may not be adequate to support departmental goals.
- **Data Integrity** – Inaccurate data inputs and limited use of ERP and other City information system capabilities could result in process inefficiencies and inaccurate data output.

# Section Two

## Risk Assessments for Key Areas Identified

## Finance

### Accounting and Finance

Accounting and Finance includes the systems and processes that manage, monitor, and report on the financial activities of the City. The accounting department is responsible for the following functions managed within the accounting system: accounts payable, accounts receivable, general ledger accounting, and fixed assets accounting. The Finance department is responsible for creating and maintaining the City budget, as well as managing and monitoring payroll for the City. The accounting and finance function has not yet been audited since the City's inception in 2019. Additionally, the department has experienced a fair amount of staff turnover. The Finance Director, Accounting Manager, and the Accounting Specialist are responsible for the oversight of the accounting and finance function.

#### Business Objectives

- Ensure transaction and financial statement conformity with GAAP in accordance with the GASB
- Provide efficient and accurate tracking of resource inflows and outflows to support the City's strategy and budget process
- Ensure the accurate categorization and valuation of assets and liabilities
- Identify opportunities for expense reduction and improved financial statement position
- Provide efficient and collaborative development of City and department budgets
- Ensure that budgets are accurately tracked and consistently monitored
- Communicate and report ongoing budget statuses to appropriate parties
- Ensure payroll and payroll tax data is recorded, maintained, and distributed accurately and timely
- Ensure terminated employees are promptly deactivated within the payroll system
- Protect the confidentiality of employee personal information

#### Potential Significant Risks

- Policies and procedures are not in place or are not followed to ensure proper recording of transactions and proper financial statement preparation
- Staff turnover in key accounting and finance functions results in process efficiency and data integrity risks due to lack of adequate training/experience
- Internal controls are not sufficient and/or not sufficiently monitored to identify inaccuracies/fraud
- Lack of continuous collaboration with other departments results in inappropriate or impracticable budgets
- Inconsistent enforcement of budget from management results in overspending
- Insufficient procedure documentation results in process inefficiencies or compliance risks
- Lack of interdepartmental communication results in improper salary data for new hires, promotions, and transfers
- Untimely deactivation of terminated employees within the payroll system results in unauthorized payroll distributions to former employees
- Inaccurate data inputs result in inaccurate payroll distributions
- Timekeeping system data is inaccurate due to improper time entry or lack of proper timecard approvals
- Unapproved communication methods result in security breaches of employee confidential information

## Finance

### Accounting and Finance, *continued*

#### Risk Assessment Results

Through inquiries with the City's management, review of financial information, review of existing policies and procedures, review of the City's most recent strategic plan, and experience gained in prior audits, the following scores and ratings were assigned:

Inherent Risk	
Financial	High
Operational	High
Legal/Regulatory/Compliance	Moderate High
Strategic	Moderate
Information Technology / Systems	Moderate High
Fraud	Moderate High
Reputation	Low

Control Effectiveness	
Policies and Procedures	Weak
Management	Adequate
Staff	Adequate
Prior Audit Date	Ineffective
Prior Audit Rating	Ineffective
Outstanding Issues	Strong

Inherent Risk	High
Residual Risk	High

Control Effectiveness	Weak
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## **Finance**

### **Contract and Procurement Services**

Procurement services is responsible for the drafting, issuing, negotiating, and tracking of the City's cost contracts and no-cost contracts. The procurement division is responsible for the acquisition of all City goods and services in accordance with the City procurement code. The department has not been audited since the City's inception in 2019. The City has just updated its purchasing policy that outlines the requirements for solicitations and purchasing thresholds. The Director of Finance and Procurement Manager are responsible for the oversight of contract and procurement services.

#### **Business Objectives**

- Negotiate favorable contract terms and monitor contract commitments for all goods/services procured
- Acquire goods/services in accordance with the City procurement code

#### **Potential Significant Risks**

- Formal policies and procedures are not in place to ensure proper approval thresholds/authorization levels
- Inefficient authorization/procurement processes result in unnecessary delays and additional expense
- Lack of formal disciplinary processes results in continued breach of City policies
- City is not in a position to adhere to latest State model codes for procurement

## Finance

### Contract and Procurement Services, *continued*

#### Risk Assessment Results

Through inquiries with the City's management, review of financial information, review of existing policies and procedures, review of the City's most recent strategic plan, and experience gained in prior audits, the following scores and ratings were assigned:

Inherent Risk	
Financial	High
Operational	High
Legal/Regulatory/Compliance	Moderate High
Strategic	Moderate High
Information Technology / Systems	Moderate High
Fraud	Moderate High
Reputation	Moderate

Control Effectiveness	
Policies and Procedures	Good
Management	Good
Staff	Adequate
Prior Audit Date	Ineffective
Prior Audit Rating	Ineffective
Outstanding Issues	Good

Inherent Risk	Moderate High
Residual Risk	Moderate

Control Effectiveness	Good
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## **Finance**

### **Grants and Capital Projects**

The City receives Grants for certain expenditures and capital improvements. The City also utilizes special purpose local option sales tax ("SPLOST") for certain capital outlay projects proposed by the county government and certain qualified participating municipal governments. This area was last audited within the past the past year due to suspected fraud, and misappropriation of funds was uncovered. The City Manager, Deputy City Manager, Economic Development Director, and finance department are responsible for the oversight of grants and capital projects.

#### **Business Objectives**

- Monitor relevant legislation to ensure City compliance with applicable program regulations
- Ensure funding and grant monies are spent appropriately and efficiently

#### **Potential Significant Risks**

- Insufficient and/or ineffective communication of program requirements results in non-compliance
- Inaccurate tracking of spending results in non-compliance and revocation/reduction of future funding

## Finance

### Grants and Capital Projects, *continued*

#### Risk Assessment Results

Through inquiries with the City's management, review of financial information, review of existing policies and procedures, review of the City's most recent strategic plan, and experience gained in prior audits, the following scores and ratings were assigned:

Inherent Risk	
Financial	High
Operational	High
Legal/Regulatory/Compliance	High
Strategic	High
Information Technology / Systems	High
Fraud	High
Reputation	High

Control Effectiveness	
Policies and Procedures	Weak
Management	Weak
Staff	Ineffective
Prior Audit Date	Strong
Prior Audit Rating	Weak
Outstanding Issues	Adequate

Inherent Risk	High
Residual Risk	High

Control Effectiveness	Weak
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## **Finance**

### **Procurement Cards**

The purchasing policy manual outlines the relevant requirements and purchasing thresholds for employee P-cards. There was an external audit performed in April 2021 and noted several areas of non-compliance with City policy, including missing receipts, alcohol purchases, gasoline purchases, and missing general ledger transactions. The City Manager, Deputy City Manager, and finance department are responsible for the oversight of procurement cards.

#### **Business Objectives**

- Ensure P-card compliance with City purchasing policy manual
- Ensure adequate documentation is retained for all P-card purchases
- Ensure complete and accurate recording of all P-card transactions within the general ledger

#### **Potential Significant Risks**

- Insufficient policies and procedures result in inappropriate or illegal use of P-cards
- Insufficient receipts for P-card purchases result in fraudulent and/or noncompliant P-card usage
- P-card purchases are not completely and/or accurately recorded within the general ledger leading to misstatement of financials

## Finance

### Procurement Cards, *continued*

#### Risk Assessment Results

Through inquiries with the City's management, review of financial information, review of existing policies and procedures, review of the City's most recent strategic plan, and experience gained in prior audits, the following scores and ratings were assigned:

Inherent Risk	
Financial	High
Operational	High
Legal/Regulatory/Compliance	Moderate
Strategic	Moderate
Information Technology / Systems	Moderate High
Fraud	Moderate High
Reputation	Moderate

Control Effectiveness	
Policies and Procedures	Weak
Management	Weak
Staff	Weak
Prior Audit Date	Strong
Prior Audit Rating	Weak
Outstanding Issues	Adequate

Inherent Risk	Moderate High
Residual Risk	Moderate High

Control Effectiveness	Adequate
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Section Two: Risk Assessments for Key Areas Identified, *continued*

## Operations

### Information Technology

The information technology department is responsible for the administration of the various technology systems that are utilized by the City. Additionally, the IT department manages the City's Geographic Information Systems (GIS), which provides access to online maps, applications, and data about the City and its services. The IT department has not been audited and has seen significant turnover since the City's inception in 2019. The IT Manager is responsible for the oversight of the IT department.

#### Business Objectives

- Ensure the security and data integrity of the City's technology systems
- Provide timely fulfillment of report/data analysis requests for other departments
- Manage and maintain the City's GIS application

#### Potential Significant Risks

- Insufficient staff expertise results in improper/inadequate maintenance of the City's technology systems
- Inefficient communication methods result in inaccurate and/or untimely fulfillment of data delivery requests

## Operations

### Information Technology, *continued*

#### Risk Assessment Results

Through inquiries with the City's management, review of financial information, review of existing policies and procedures, review of the City's most recent strategic plan, and experience gained in prior audits, the following scores and ratings were assigned:

Inherent Risk	
Financial	Moderate High
Operational	Moderate High
Legal/Regulatory/Compliance	Low
Strategic	Moderate
Information Technology / Systems	High
Fraud	Low
Reputation	Low

Control Effectiveness	
Policies and Procedures	Adequate
Management	Adequate
Staff	Weak
Prior Audit Date	Ineffective
Prior Audit Rating	Ineffective
Outstanding Issues	Strong

Inherent Risk	Moderate
Residual Risk	Moderate

Control Effectiveness	Weak
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## **Operations**

### **Communications**

The Communications department is responsible for cultivating and managing the City's image and transparency. Through various media, the department promotes and informs the public on City activities, council and board meetings, resolutions, ordinances, the City budget, and other pertinent information. This department also provides strategic counsel on speeches and correspondence delivered by the mayor and provides internal and external communications for the City. Additionally, the department creates marketing material and annual reports so that citizens are informed and educated on the administration's tasks and accomplishments. The communications department's staff is available for media assistance and coverage of City news stories. The department has not been audited and lacks formal policies, procedures, and brand guidelines. The Communications Director is responsible for the oversight of the communications department.

#### **Business Objectives**

- Cultivate and manage the city's image and transparency
- Inform the public on City activities, meetings, reports, and other pertinent information
- Assist the City with news story coverage

#### **Potential Significant Risks**

- Insufficient staff expertise leads to unclear and/or inaccurate communication of City activities/information
- Inconsistent communication procedures/guidelines lead to an unfavorable reputation for the City

## Operations

### Communications, *continued*

#### Risk Assessment Results

Through inquiries with the City's management, review of financial information, review of existing policies and procedures, review of the City's most recent strategic plan, and experience gained in prior audits, the following scores and ratings were assigned:

Inherent Risk	
Financial	Low
Operational	Moderate High
Legal/Regulatory/Compliance	Low
Strategic	Moderate
Information Technology / Systems	Moderate Low
Fraud	Low
Reputation	High

Control Effectiveness	
Policies and Procedures	Weak
Management	Adequate
Staff	Adequate
Prior Audit Date	Ineffective
Prior Audit Rating	Ineffective
Outstanding Issues	Strong

Inherent Risk	Moderate Low
Residual Risk	Moderate Low

Control Effectiveness	Adequate
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## **Operations**

### **Strategic and Infrastructure Planning**

Strategic Planning and Infrastructure Planning is a requirement for local governments called for by the Georgia Planning Act of 1989 and the Charter of the City of Stonecrest. These plans set forth the comprehensive development goals, policies and objectives for both the entire City and for individual geographic areas and communities within the City; and conforms with such development goals, objectives, and policies. The most recent Comprehensive Development Plan was completed in July 2019 and has not been formally audited. All departments within the City are responsible for the oversight of the Strategic and Infrastructure Planning function.

#### **Business Objectives**

- Establish short and long-term goals and objectives for the City
- Establish the baseline for needs and opportunities for the community
- Develop a plan for attracting new residents and improving the quality of life for current residents

#### **Potential Significant Risks**

- The individuals responsible for the creation of the strategic and infrastructure plans do not have the adequate knowledge/experience to develop a realistic strategy
- Insufficient monitoring of the plan results in delays and/or gaps in progress
- A lack of community involvement results in a strategic plan that does not align with the City's needs and desires

## Operations

### Strategic and Infrastructure Planning, *continued*

#### Risk Assessment Results

Through inquiries with the City's management, review of financial information, review of existing policies and procedures, review of the City's most recent strategic plan, and experience gained in prior audits, the following scores and ratings were assigned:

Inherent Risk	
Financial	Moderate Low
Operational	High
Legal/Regulatory/Compliance	Moderate High
Strategic	High
Information Technology / Systems	Moderate Low
Fraud	Low
Reputation	High

Control Effectiveness	
Policies and Procedures	Good
Management	Adequate
Staff	Adequate
Prior Audit Date	Ineffective
Prior Audit Rating	Ineffective
Outstanding Issues	Good

Inherent Risk	Moderate High
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Control Effectiveness	Adequate
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Residual Risk	Moderate High
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## ***Departmental Areas***

### **Economic Development**

The Economic Development department is responsible for facilitating growth and business development within the City. The City has various property options currently available for purchase or lease. The area has not been audited since the City's inception in 2019 and currently has only one employee. The Economic Development Director is responsible for the oversight of the City's Economic Development department.

#### **Business Objectives**

- Identify potential opportunities for economic growth within the City
- Collaborate with potential tenants and business partners to determine appropriate paths forward

#### **Potential Significant Risks**

- The City does not have an accurate inventory of available properties to facilitate economic growth
- The department does not collaborate with the community to determine the appropriate businesses/partnerships that are mutually beneficial to the City and its residents

## Departmental Areas

### Economic Development, *continued*

#### Risk Assessment Results

Through inquiries with the City's management, review of financial information, review of existing policies and procedures, review of the City's most recent strategic plan, and experience gained in prior audits, the following scores and ratings were assigned:

Inherent Risk	
Financial	High
Operational	High
Legal/Regulatory/Compliance	Moderate High
Strategic	High
Information Technology / Systems	Moderate Low
Fraud	Moderate High
Reputation	Moderate High

Control Effectiveness	
Policies and Procedures	Adequate
Management	Strong
Staff	Adequate
Prior Audit Date	Ineffective
Prior Audit Rating	Ineffective
Outstanding Issues	Good

Inherent Risk	Moderate High
Residual Risk	Moderate

Control Effectiveness	Good
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## ***Departmental Areas***

### **City Engineering**

The City Engineering department is responsible for addressing and responding to complaints from the community regarding public works issues (i.e., road damage, drainage issues, potholes, etc.). The department receives certain funding from the Georgia Department of Transportation, which requires detailed monitoring and reporting on the use of these funds. The department has not been audited since the City's inception in 2019 and staffing has remained adequate. The City Engineer is responsible for the oversight of the City's Engineering department.

#### **Business Objectives**

- Ensure a safe and effective public works function for the City
- Facilitate communication and complaints from the community to the County's public works team

#### **Potential Significant Risks**

- Insufficient funding results in inability to address public works issues
- Untimely communication/response from the County results in delayed resolution of public works issues

## Departmental Areas

### City Engineering, *continued*

#### Risk Assessment Results

Through inquiries with the City's management, review of financial information, review of existing policies and procedures, review of the City's most recent strategic plan, and experience gained in prior audits, the following scores and ratings were assigned:

Inherent Risk	
Financial	Moderate High
Operational	Moderate High
Legal/Regulatory/Compliance	Moderate High
Strategic	Moderate High
Information Technology / Systems	Moderate Low
Fraud	Low
Reputation	Low

Control Effectiveness	
Policies and Procedures	Adequate
Management	Good
Staff	Adequate
Prior Audit Date	Ineffective
Prior Audit Rating	Ineffective
Outstanding Issues	Adequate

Inherent Risk	Moderate
Residual Risk	Moderate

Control Effectiveness	Weak
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## **Departmental Areas**

### **Planning and Zoning**

The Planning and Zoning Department implements the Comprehensive Plan and the Zoning Ordinance. The Comprehensive Plan sets the vision, mission, policies, and goals for the City. It is the guide that current and future administrations will use for the future development and growth of Stonecrest. The Zoning Ordinance ensures that building and land development projects are compliant with applicable laws and regulations. The department has not been audited since the City's inception in 2019 and staffing remains sufficient. The Planning and Zoning Director is responsible for the oversight of the City's Engineering department.

#### **Business Objectives**

- Answer inquiries regarding zoning, special uses, buffers and development plans
- Review plans for compliance with zoning, the Zoning Ordinance, and subdivision regulations
- Review and administer zoning and land development variance applications
- Prepare zoning certifications and correspondences
- Review applications for special event permits

#### **Potential Significant Risks**

- Insufficient monitoring of the Comprehensive Plan results in delays and/or gaps in progress
- Inadequate zoning oversight results in noncompliant building and/or land development projects

## Departmental Areas

### Planning and Zoning, *continued*

#### Risk Assessment Results

Through inquiries with the City's management, review of financial information, review of existing policies and procedures, review of the City's most recent strategic plan, and experience gained in prior audits, the following scores and ratings were assigned:

Inherent Risk	
Financial	Moderate Low
Operational	Moderate High
Legal/Regulatory/Compliance	High
Strategic	Moderate
Information Technology / Systems	Moderate Low
Fraud	Low
Reputation	Moderate High

Control Effectiveness	
Policies and Procedures	Good
Management	Good
Staff	Adequate
Prior Audit Date	Ineffective
Prior Audit Rating	Ineffective
Outstanding Issues	Adequate

Inherent Risk	Moderate
Residual Risk	Moderate

Control Effectiveness	Adequate
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## Departmental Areas

### Code Enforcement

Code Enforcement is responsible for enforcing codes which address health and safety issues, including regulations related to rubbish, debris, attractive nuisances, removal of vegetation, zoning and inoperable vehicles on private property. The department utilizes voluntary compliance through various outreach methods, liaison opportunities, clearly defined code standards, and appropriate enforcement actions, both proactively and in response to citizen requests. The department has not been audited since the City's inception in 2019 and requires additional staff to effectively accomplish business objectives. The Code Enforcement Director is responsible for the oversight of the Code Enforcement department.

### Business Objectives

Respond to complaints and violations of the following areas to help to improve and stabilize neighborhoods, protect property values and promote a healthier and safer environment:

- Improperly parked, unlicensed, and inoperable vehicles on private property
- Recreational or specialized vehicles within residential districts
- Zoning issues
- Weed abatement
- Health and safety issues
- Noise complaints on general or landscape contractors
- Property maintenance related to overgrown plants, outside storage, and trash and debris.

### Potential Significant Risks

- The City suffers from reputational damage due to violations of code ordinances, which impacts economic development and resident satisfaction
- Inadequate/untimely response to code violations results in potential health and safety issues

## Departmental Areas

### Code Enforcement, *continued*

#### Risk Assessment Results

Through inquiries with the City's management, review of financial information, review of existing policies and procedures, review of the City's most recent strategic plan, and experience gained in prior audits, the following scores and ratings were assigned:

Inherent Risk	
Financial	Moderate Low
Operational	Moderate High
Legal/Regulatory/Compliance	High
Strategic	Moderate
Information Technology / Systems	Moderate High
Fraud	Moderate
Reputation	Moderate High

Control Effectiveness	
Policies and Procedures	Good
Management	Good
Staff	Good
Prior Audit Date	Ineffective
Prior Audit Rating	Ineffective
Outstanding Issues	Weak

Inherent Risk	Moderate
Residual Risk	Moderate

Control Effectiveness	Adequate
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## ***Departmental Areas***

### **Permitting and Inspection**

The Building and Permitting Division (i.e., Permitting and Inspection) is responsible for the administration and enforcement of the Georgia State minimum standard code and related procedures for permitting and inspections of buildings within the City. Additionally, the Planning Commission reviews and approves site plans such as new development, redevelopment, and final plat to ensure they comply with all federal, state, and local regulations. The department also conducts development inspections, conducts pre-construction meetings, and final site inspections. The department has not been audited since the City's inception in 2019 and policies and procedures require significant update. The Chief Building Official is responsible for the oversight of the Permitting and Inspection Division.

#### **Business Objectives**

- Ensure both residential and commercial buildings adhere to the state's minimum standard code
- Validate that development projects comply with all federal, state, and local regulations

#### **Potential Significant Risks**

- Inadequate staff expertise results in undetected code violations
- Insufficient economic development results in reduced permit revenue for the City
- Insufficient staffing results in delayed permit issuance and/or inspections for development projects

## Departmental Areas

### Permitting and Inspection, *continued*

#### Risk Assessment Results

Through inquiries with the City's management, review of financial information, review of existing policies and procedures, review of the City's most recent strategic plan, and experience gained in prior audits, the following scores and ratings were assigned:

Inherent Risk	
Financial	Moderate Low
Operational	Moderate Low
Legal/Regulatory/Compliance	Moderate High
Strategic	Moderate
Information Technology / Systems	Moderate Low
Fraud	Low
Reputation	Low

Control Effectiveness	
Policies and Procedures	Weak
Management	Good
Staff	Strong
Prior Audit Date	Ineffective
Prior Audit Rating	Ineffective
Outstanding Issues	Adequate

Inherent Risk	Moderate Low
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Control Effectiveness	Adequate
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Residual Risk	Moderate Low
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## Departmental Areas

### Parks and Recreation

Parks and Recreation's mission is to provide the quality parks, programs, services, and experiences that energize visitors and create life-long users and advocates. The City provides and promotes safe, healthy, and enriching recreational and educational opportunities that promote stewardship of Stonecrest's natural and cultural heritage. The City acquired eight parks and more than 300 acres from the County and has two additional properties of 70 acres that will eventually become parks. The department has not been audited since the City's inception in 2019 and requires additional staff to efficiently and effectively achieve its business objectives. The Parks and Recreation Director is responsible for the oversight of the Parks and Recreation department.

#### Business Objectives

- Ensure parks are adequately maintained to ensure safe and enjoyable outdoor activities for residents
- Expand opportunities for community events, recreation programs, and services
- Improve quality, functionality, and accessibility of existing facilities and amenities

#### Potential Significant Risks

- Insufficient funding results in an inability to achieve the department's master plan
- Insufficient staffing leads to delayed projects and/or safety concerns
- Inadequate/inefficient communication mechanisms with residents result in delayed identification of parks and recreation issues and/or improvement opportunities

## Departmental Areas

### Parks and Recreation, *continued*

#### Risk Assessment Results

Through inquiries with the City's management, review of financial information, review of existing policies and procedures, review of the City's most recent strategic plan, and experience gained in prior audits, the following scores and ratings were assigned:

Inherent Risk	
Financial	Moderate High
Operational	Moderate High
Legal/Regulatory/Compliance	Moderate
Strategic	Low
Information Technology / Systems	Moderate Low
Fraud	Low
Reputation	Low

Control Effectiveness	
Policies and Procedures	Strong
Management	Good
Staff	Adequate
Prior Audit Date	Ineffective
Prior Audit Rating	Ineffective
Outstanding Issues	Weak

Inherent Risk	Moderate Low
Residual Risk	Moderate Low

Control Effectiveness	Adequate
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## ***Departmental Areas***

### **Clerk's Office**

The department's primary responsibility is to maintain permanent records for the City of Stonecrest including all minutes of the City Council, ordinances and resolutions adopted by Council and contracts for the City. The Clerk attends Council meetings, transcribes minutes and prepares them for permanent record, as well as providing administrative support to the Mayor, City Council, and the City Manager's Office. In addition, the Clerk is responsible for giving proper notice of Council meetings, assisting with agenda preparation, certifying documents, and codifying the City Code. The Clerk's Office has not been audited since the City's inception in 2019 and has experienced challenges with fulfilling open records requests made by the public. The City Clerk and Deputy City Clerk are responsible for the oversight of the Clerk's Office.

### **Business Objectives**

- Ensure sufficient documentation of critical City meetings and events
- Fulfill open records requests made by the public
- Assist with planning and preparation for City meetings and events

### **Potential Significant Risks**

- Inadequate staff expertise results in untimely and/or insufficient meeting minutes or agendas for critical City meetings/events
- Open records requests are not fulfilled in a timely manner due to inadequate staffing
- Disorganization of City records and documents results in noncompliance with state and local regulations

## Departmental Areas

### Clerk's Office, *continued*

#### Risk Assessment Results

Through inquiries with the City's management, review of financial information, review of existing policies and procedures, review of the City's most recent strategic plan, and experience gained in prior audits, the following scores and ratings were assigned:

Inherent Risk	
Financial	Moderate Low
Operational	Moderate Low
Legal/Regulatory/Compliance	Moderate High
Strategic	Low
Information Technology / Systems	Moderate Low
Fraud	Low
Reputation	Low

Control Effectiveness	
Policies and Procedures	Weak
Management	Good
Staff	Weak
Prior Audit Date	Ineffective
Prior Audit Rating	Ineffective
Outstanding Issues	Good

Inherent Risk	Moderate Low
Residual Risk	Moderate Low

Control Effectiveness	Ineffective
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## ***Departmental Areas***

### **Police Department – TBD**

The City does not currently have a dedicated police department. However, the City Council recently approved the purchase of a building for use as the City's police headquarters and public safety center. The City plans to move forward with a dedicated police force, but currently utilizes the DeKalb County Police Department.

#### **Business Objectives**

- TBD

#### **Potential Significant Risks**

- TBD

#### **Risk Assessment Results**

Risk ratings have not yet been determined due to the in-progress state of the creation of the City's police department.

# Appendix A:

## Internal Audit Plan and Schedule

### Proposed Internal Audit Plan and Schedule (Three-Year)

Audit Areas	Residual Risk	Recommended Audit Frequency	Date of Last Audit	FY 2022 Audit Plan	FY 2023 Audit Plan	FY 2024 Audit Plan
<b>Finance</b>						
Accounting and Finance	High	Every 12 Months	Never	✓	✓	✓
Procurement and Vendor Management	Moderate	18 - 24 Months	Never		✓	
Grants and Capital Projects	High	Every 12 Months	4/11/2021	✓	✓	✓
Procurement Cards	Moderate High	12-18 Months	5/5/2021	✓		✓
<b>Operations</b>						
Information Technology	Moderate	18 - 24 Months	Never			✓
Communications	Moderate Low	24 - 36 Months	Never			✓
Strategic and Infrastructure Planning	Moderate High	12-18 Months	Never		✓	
<b>Departmental Areas</b>						
Economic Development	Moderate	18 - 24 Months	Never		✓	
City Engineering	Moderate	18 - 24 Months	Never			✓
Planning and Zoning	Moderate	18 - 24 Months	Never		✓	
Code Enforcement	Moderate	18 - 24 Months	Never		✓	
Permitting and Inspection	Moderate Low	24 - 36 Months	Never	✓		
Parks and Recreation	Moderate Low	24 - 36 Months	Never	✓		
Clerk's Office	Moderate Low	24 - 36 Months	Never	✓		
Police Department	N/A	TBD	Never			✓



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: United States Conference of Mayors Participation**

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**AGENDA SECTION:** *(check all that apply)*

☒ **PRESENTATION**    ☐ **PUBLIC HEARING**    ☐ **CONSENT AGENDA**    ☐ **OLD BUSINESS**  
☐ **NEW BUSINESS**    ☐ **OTHER, PLEASE STATE:** Click or tap here to enter text.

---

**CATEGORY:** *(check all that apply)*

☐ **ORDINANCE** ☐ **RESOLUTION** ☐ **CONTRACT** ☐ **POLICY** ☐ **STATUS REPORT**  
☒ **OTHER, PLEASE STATE: INVOICE**

---

**ACTION REQUESTED:** ☐ **DECISION** ☒ **DISCUSSION**, ☐ **REVIEW**, or ☐ **UPDATE ONLY**

---

**Current Work Session:** Monday, January 10, 2022

**Current Council Meeting:** Click or tap to enter a date.

---

**SUBMITTED BY:** Janice Allen Jackson, City Manager

**PRESENTER:** Janice Allen Jackson

**PURPOSE:** The City has received an invoice from the US Conference of Mayors for our continued participation with this organization. We are seeking Council feedback on how the City should proceed.

**FACTS:** The US Conference of Mayors is an organization that represents and advocates for cities throughout the US in concert with their elected officials. Stonecrest has previously participated in this organization and we are now seeking Council guidance on whether our participation should continue.

**OPTIONS:** Approve, Deny, Defer Click or tap here to enter text.

**RECOMMENDED ACTION:** Click or tap here to enter text.

**ATTACHMENTS:**

(1) Attachment 1 - Invoice



THE UNITED STATES  
CONFERENCE OF MAYORS

# INVOICE

Item III. b.

INV002146

**United States Conference of Mayors**

1620 I St., NW 4th Floor  
Washington, DC 20006

Bill To:

**City of Stonecrest**

3120 Stonecrest Blvd.  
Stonecrest, GA 30038

Date: Dec 8, 2021

Due Date: Jan 30, 2022

CUSTTYPE\_NAME: Calendar Year Member

**Balance Due: \$5,269.00**

Item	Quantity	Rate	Amount
<b>Billing CY2022</b>	1	\$5,269.00	\$5,269.00
Calendar Year Member Billing for CY2022			

Total: \$5,269.00

Terms:

Remittance Address:

THE UNITED STATES CONFERENCE OF MAYORS  
P.O. BOX 826902  
PHILADELPHIA, PA 19182-6902



## CITY COUNCIL AGENDA ITEM

**SUBJECT: Reconstitution of Committees**

**AGENDA SECTION:** *(check all that apply)*

☒ **PRESENTATION**    ☐ **PUBLIC HEARING**    ☐ **CONSENT AGENDA**    ☐ **OLD BUSINESS**  
☐ **NEW BUSINESS**    ☐ **OTHER, PLEASE STATE:** Click or tap here to enter text.

**CATEGORY:** *(check all that apply)*

☐ **ORDINANCE** ☐ **RESOLUTION** ☐ **CONTRACT** ☐ **POLICY** ☐ **STATUS REPORT**  
☒ **OTHER, PLEASE STATE:** Discussion

**ACTION REQUESTED:** ☐ **DECISION** ☒ **DISCUSSION**, ☐ **REVIEW**, or ☐ **UPDATE ONLY**

**Previously Heard Date(s):** 12/29/21 & 01/4/22

**Current Work Session:** Monday, January 10, 2022

**Current Council Meeting:** Click or tap to enter a date.

**SUBMITTED BY:** Janice Allen Jackson, City Manager

**PRESENTER:** Mayor Pro Tem George Turner

**PURPOSE:** Council to review and offer feedback on the resolutions to reconstitute the following committees: Parks & Recreation Advisory Committee, CID Advisory Committee, Stonecrest Financial Oversight Committee, and SPLOST Advisory Committee.

**FACTS:** Click or tap here to enter text.

**OPTIONS:** Choose an item. Click or tap here to enter text.

**RECOMMENDED ACTION:** Click or tap here to enter text.

**ATTACHMENTS:**

- (1) Attachment 1 - Parks & Recreation Advisory Committee Resolution
- (2) Attachment 2 - CID Advisory Committee Resolution
- (3) Attachment 3 - Stonecrest Financial Oversight Committee Resolution
- (4) Attachment 4 - SPLOST Advisory Committee Resolution

RESOLUTION NO. 2021-06-06

1 A RESOLUTION AUTHORIZING THE ESTABLISHMENT OF THE PARKS AND  
2 RECREATION ADVISORY COMMITTEE OF THE CITY OF STONECREST, GEORGIA  
3 AND APPOINTING THE INITIAL MEMBERS; TO REPEAL CONFLICTING  
4 RESOLUTIONS; TO PROVIDE FOR SEVERABILITY; TO PROVIDE AN EFFECTIVE  
5 DATE AND FOR OTHER LAWFUL PURPOSES.

6  
7 **WHEREAS**, the governing authority of the City is authorized by O.C.G.A. § 36-35-3 to  
8 adopt ordinances and resolutions relating to its property, affairs, and local government; and

9 **WHEREAS**, Mayor and Council for the City of Stonecrest is the governing authority of  
10 the City; and

11 **WHEREAS**, Mayor and City Council are authorized by the City Charter, as amended by  
12 Senate Bill 21, adopted April 1, 2021, to adopt ordinances and resolutions for the administration  
13 of the City and to create and appoint members to Committees, commissions, and committees  
14 concerning the affairs of the City; and

15 **WHEREAS**, the City Charter grants the City the power to exercise and enjoy all other  
16 powers, functions and rights necessary or desirable to promote the general welfare of the City and  
17 its inhabitants; and

18 **WHEREAS**, the city council shall have the power by ordinance or resolution to establish  
19 oversight, policy, and standing committees of the council; and

20 **WHEREAS**, the governing authority of the City has determined that it is in the best interest  
21 of the City and its citizens to establish an advisory committee known as the Parks and Recreation  
22 Advisory Committee of the City of Stonecrest, Georgia; and

23 **WHEREAS**, it is the governing authority's desire that the Parks and Recreation Advisory  
24 Committee provide a forum for discussing best practices and to advise the Parks and Recreation

STATE OF GEORGIA  
COUNTY OF DEKALB  
CITY OF STONECREST

RESOLUTION NO. 2021- 06-06

Director regarding best practices with respect to strategies for sustainable development, environmental conservation, planning, and community longevity as it relates to the City's parks and recreational facilities.

**NOW THEREFORE, BE IT AND IT IS HEREBY RESOLVED BY THE MAYOR  
AND COUNCIL OF THE CITY OF STONECREST, GEORGIA, as follows:**

### **SECTION I**

#### **ESTABLISHMENT OF THE PARKS AND RECREATION ADVISORY COMMITTEE AND AUTHORIZATION**

In response to the City of Stonecrest's community values and changing needs of the City's population, Mayor and Council hereby create a Parks and Recreation Advisory Committee to advise and engage with the City's Parks and Recreation Department for such duration as Mayor and Council may desire (hereinafter referred to as the "Parks Advisory Committee"). Creating this Committee is an opportunity for the City to affect substantive improvements to the City's recreation facilities and to transform our City into one defined by the collective pursuit of a high quality of life for all residents.

### **SECTION II**

#### **MISSION AND DUTIES**

The mission of the Parks and Recreation Advisory Committee is to include the citizens of the City of Stonecrest to address the immediate need of improving City Parks. The purpose of the Parks and Recreation Advisory Committee is to ensure:

1. To provide as necessary and appropriate advice, reviews, reports and recommendations to the public, City Manager, Mayor, Mayor Pro Tempore and

STATE OF GEORGIA  
COUNTY OF DEKALB  
CITY OF STONECREST

RESOLUTION NO. 2021- 06-06

City Council on park and recreation facility conditions and areas of immediate concern;

2. That lists of projects are equitable, appropriately prioritized, and well distributed throughout the City;

3. That each district of the City is represented and has the opportunity to advocate for cleaner and improved facilities.

**SECTION III**

**MEMBERSHIP**

The Parks and Recreation Advisory Committee shall be composed of nine (9) members, two (2) of which shall be Councilmembers appointed by the City. The City Council shall establish qualifications for members of the Parks and Recreation Advisory Committee except that each Parks and Recreation Advisory Committee member must be either a resident of the City or an owner or officer of a business domiciled in the City. Each Committee person shall be nominated and approved by the City Council. Should the Committee member move out of the City or no longer be an owner or an officer of a business domiciled in the City, he/she may remain active until the City Council appoint his/her replacement. Members must attend two-thirds (2/3) of the Parks and Recreation Advisory Committee meetings in a calendar year. Failure to do so warrants removal from the Committee.

**SECTION IV**

**TERMS**

Each member shall serve for a term of one (1) year. Members filling vacancies shall serve the remainder of the term to which they were appointed. A consecutive appointment is permissible. Members whose terms expire shall continue to serve until a replacement is

appointed or a consecutive appointment is made. Any member may be removed with or without cause by the City Council.

#### **SECTION V**

##### **COMPENSATION**

Parks and Recreation Advisory Committee members will serve without compensation. Reasonable expenses for travel and Committee related expenses may be reimbursed pursuant to a policy to be established by the City Manager and approved by the City Council.

#### **SECTION VI**

##### **QUORUM**

A majority of the actual number of Parks and Recreation Advisory Committee members establishes a quorum. Any action taken requires a majority of affirmative votes of the quorum present.

#### **SECTION VII**

##### **GOVERNANCE**

The Parks and Recreation Advisory Committee may adopt bylaws for the governance of the Committee. The Parks and Recreation Advisory Committee shall set its own meeting schedule and establish the meeting agendas. Meetings shall be governed in accordance with the Open Meetings Act found within the Official Code of Georgia Annotated. The Parks and Recreation Advisory Committee shall meet at least four times annually, having one meeting in each quarter of a calendar year.

All meetings shall be open to the public and all records maintained by the Parks and Recreation Advisory Committee shall be public records unless expressly exempted by a provision of the Georgia Open Records Act. The Parks and Recreation Advisory Committee shall keep minutes of its proceedings, showing the vote of each member upon each question,

STATE OF GEORGIA  
COUNTY OF DEKALB  
CITY OF STONECREST

RESOLUTION NO. 2021- 06-06

and shall maintain records of its examinations and other official actions all of which shall be filed in the office of the City Clerk. Copies of the minutes shall be sent to the Mayor and each member of the City Council. At each meeting, the public shall be granted time for public comment.

The Parks and Recreation Advisory Committee shall elect a chairman to conduct meetings and a vice chairman to conduct meetings in the absence of the chairman. Elections shall be held at the first regular meeting of the calendar year. The chairman shall serve for one (1) year or until re-elected or a successor is elected. The vice chairman shall serve for one (1) year or until re-elected or a successor is elected. The Committee shall select one of its members to be the secretary.

### SECTION VIII

#### INITIAL MEMBERS

The initial members of the Parks and Recreation Advisory Committee shall be as follows:

1. Lori Brown (District 1)
2. Linda Lee (District 2)
3. Karyl Clayton (District 3)
4. Vivian Pollard (District 4)
5. Charnessa Grace (District 5)
6. Virginia Hinton (At-large)
7. Arabia Mountain National Heritage Area ("AMNHA") Executive Director (Ex-officio) (At-large)
8. Councilman J. Clanton (District 1)
9. Councilman G. Turner (District 4)

### SECTION IX

## 122 ENFORCEMENT AND SEVERABILITY

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

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

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

143 **SECTION X**

## 144 REPEAL OF CONFLICTING RESOLUTIONS

145 All resolutions and parts of resolutions in conflict herewith are hereby expressly repealed.

STATE OF GEORGIA  
COUNTY OF DEKALB  
CITY OF STONECREST

RESOLUTION NO. 2021-06-06

SECTION XI

EFFECTIVE DATE OF RESOLUTION

This Resolution shall become effective upon the date of approval and execution by the Mayor and Council of the City of Stonecrest, Georgia.

SO RESOLVED, this 28 day of June, 2021.

CITY OF STONECREST, GEORGIA

  
George Turner, Mayor Pro Tempore

ATTEST:

  
Sonya Isom, Acting City Clerk



APPROVED AS TO FORM:

  
City Attorney

**RESOLUTION NO. 2021-08-01**

A RESOLUTION AUTHORIZING THE ESTABLISHMENT OF THE STONECREST COMMUNITY IMPROVEMENT DISTRICT (CID) ADVISORY COMMITTEE OF THE CITY OF STONECREST, GEORGIA AND APPOINTING THE INITIAL MEMBERS; TO REPEAL CONFLICTING RESOLUTIONS; TO PROVIDE FOR SEVERABILITY; TO PROVIDE AN EFFECTIVE DATE AND FOR OTHER LAWFUL PURPOSES.

**WHEREAS**, the governing authority of the City is authorized by O.C.G.A. § 36-35-3 to adopt ordinances and resolutions relating to its property, affairs, and local government; and

**WHEREAS**, Mayor and Council for the City of Stonecrest is the governing authority of the City; and

**WHEREAS**, Mayor and City Council are authorized by the City Charter, as amended by Senate Bill 21, adopted April 1, 2021, to adopt ordinances and resolutions for the administration of the City and to create and appoint members to Committees, commissions, and committees concerning the affairs of the City; and

**WHEREAS**, the City Charter grants the City the power to exercise and enjoy all other powers, functions and rights necessary or desirable to promote the general welfare of the City and its inhabitants; and

**WHEREAS**, the city council shall have the power by ordinance or resolution to establish oversight, policy, and standing committees of the council; and

**WHEREAS**, the governing authority of the City has determined that it is in the best interest of the City and its citizens to establish an advisory committee known as the Stonecrest CID Advisory Committee of the City of Stonecrest, Georgia; and

**WHEREAS**, it is the governing authority's desire that the CID Advisory Committee provide a forum for discussing best practices and to advise the Mayor and City Council regarding best practices with respect to strategies for interaction with the existing East Metro CID jurisdiction and the proposed formation of the Stonecrest Lithonia Industrial Park Community Improvement District (SLIPCID) or other such Districts within the City.

**RESOLUTION NO. 2021-08-01**

**NOW THEREFORE, BE IT AND IT IS HEREBY RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF STONECREST, GEORGIA,** as follows:

**SECTION I**

**ESTABLISHMENT OF THE STONECREST CID ADVISORY COMMITTEE AND AUTHORIZATION**

In response to the City of Stonecrest's community values and changing needs of the City's population, Mayor and Council hereby create a CID Advisory Committee to advise and engage with the business and industrial community for such duration as Mayor and Council may desire (hereinafter referred to as the "CID Committee"). Creating this Committee is an opportunity for the City to affect substantive improvements to the City's commercial areas and to transform our City into one defined by the collective pursuit of a high quality of life for all residents.

**SECTION II**

**MISSION AND DUTIES**

- (a) The mission of the CID Advisory Committee is to include the citizens of the City of Stonecrest to address the need of improving and sustaining the City's commercial areas.
- (b) The CID Advisory Committee is a recommending body whose purpose is to meet on a regular basis to investigate, listen, and contribute ideas from City residents, business owners, conservation groups, and others with an interest in the industrial and commercial facilities within the City.
- (c) It is intended that the meetings of the CID Advisory Committee shall provide a forum for the discussion of the subjects that are pertinent for the time and result in ideas to maintain a well-rounded and established commercial property ecosystem within the City. The CID Advisory Committee members, individually and collectively, are expected to:

**RESOLUTION NO. 2021-08-01**

1. Express the ideas, concerns, and interests of the residents and other entities with an interest in the City's industrial parks and commercial areas regularly to the City Council.
  2. Enhance discussion by researching innovative ideas applicable to revitalization, community longevity and sustainable principals.
  3. Promote an atmosphere of respect and fairness.
  4. Strive to reach consensus within the Committee.
  5. To provide as necessary and appropriate advice, reviews, reports and recommendations to the City Council.
- (d) Further, this committee will assist City Council in identifying an appropriate member to serve on the East Metro CID board, or to engage with the member so named, in order to:
1. Finalize an intergovernmental agreement with the East Metro CID for City Council Consideration.
  2. Maintain and improve quality of life for the community through shared benefits with the East Metro CID.

**SECTION III**

**MEMBERSHIP**

The CID Advisory Committee shall be composed of seven (7) members, two (2) of which shall be Councilmembers appointed by the City Council. The City Council shall establish qualifications for members of the CID Advisory Committee except that each CID Advisory Committee member must be either a resident of the City or an owner or officer of a business domiciled in the City. Each Committee person shall be nominated and approved by the City Council. Should the Committee member move out of the City or no longer be an owner or an officer of a business domiciled in the City, he/she may remain active until the City Council appoint his/her replacement. Members must attend two-thirds (2/3) of the CID Advisory Committee meetings in a calendar year.

Failure to do so warrants removal from the Committee.

**RESOLUTION NO. 2021-08-01**

**SECTION IV**

**TERMS**

Each member shall serve for a term of one (1) year. Members filling vacancies shall serve the remainder of the term to which they were appointed. A consecutive appointment is permissible. Members whose terms expire shall continue to serve until a replacement is appointed or a consecutive appointment is made. Any member may be removed with or without cause by the City Council.

**SECTION V**

**COMPENSATION**

CID Advisory Committee members will serve without compensation. Reasonable expenses for travel and Committee related expenses may be reimbursed pursuant to a policy to be established by the City Manager and approved by the City Council.

**SECTION VI**

**QUORUM**

A majority of the actual number of CID Advisory Committee members establishes a quorum. Any action taken requires a majority of affirmative votes of the quorum present.

**SECTION VII**

**GOVERNANCE**

The CID Advisory Committee may create bylaws for the governance of the Committee. The CID Advisory Committee shall set its own meeting schedule and establish the meeting agendas. Meetings shall be governed in accordance with the Open Meetings Act found within the Official Code of Georgia Annotated. The CID Advisory Committee shall meet at least four times annually, having one meeting in each quarter of a calendar year.

All meetings shall be open to the public and all records maintained by the CID Advisory Committee shall be public records unless expressly exempted by a provision of the Georgia Open Records Act. The CID Advisory Committee shall keep minutes of its proceedings, showing the vote of each member upon each question, and shall maintain records of its examinations and other official actions all of which shall be filed in the office of the City Clerk. Copies of the minutes shall be

**RESOLUTION NO. 2021-08-01**

sent to the Mayor and each member of the City Council. At each meeting, the public shall be granted time for public comment.

The CID Advisory Committee shall elect a chairman to conduct meetings and a vice chairman to conduct meetings in the absence of the chairman. Elections shall be held at the first regular meeting of the calendar year. The chairman shall serve for one (1) year or until re-elected or a successor is elected. The vice chairman shall serve for one (1) year or until re-elected or a successor is elected. The Committee shall select one of its members to be the secretary.

**SECTION VIII**

**INITIAL MEMBERS**

The initial members of the CID Advisory Committee shall be as follows:

1. Jim Kelly
2. Cornell McBride
3. Michael McClinton
4. Matthew Hampton
5. Bernard Night
6. Councilman Jimmy Clanton D1
7. Councilman Rob Turner D2

Ex Officio (non-voting) Members:

1. City of Stonecrest Economic Development Director
2. Executive Director of the East Metro Dekalb CID

**SECTION IX**

**ENFORCEMENT AND SEVERABILITY**

(a) It is hereby declared to be the intention of the Mayor and Council that all sections, paragraphs, sentences, clauses and phrases of this Resolution 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 Resolution is severable from every other section, paragraph, sentence, clause or phrase of this Resolution. It is

**RESOLUTION NO. 2021-08-01**

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 Resolution is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Resolution.

(c) In the event that any phrase, clause, sentence, paragraph or section of this Resolution 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 Resolution and that, to the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs and sections of the Resolution shall remain valid, constitutional, enforceable, and of full force and effect.

**SECTION X**

**REPEAL OF CONFLICTING RESOLUTIONS**

All resolutions and parts of resolutions in conflict herewith are hereby expressly repealed.

**SECTION XI**

**EFFECTIVE DATE OF RESOLUTION**

This Resolution shall become effective upon the date of approval and execution by the Mayor and Council of the City of Stonecrest, Georgia.

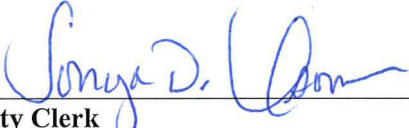
RESOLUTION NO. 2021-08-01

SO RESOLVED, this 09 day of August, 2021.

CITY OF STONECREST, GEORGIA

\_\_\_\_\_  
Jason Lary, Sr., Mayor

ATTEST:

  
City Clerk

APPROVED AS TO FORM:

 City  
Attorney



STATE OF GEORGIA  
COUNTY OF DEKALB  
CITY OF STONECREST

**RESOLUTION NO. 2021-06-03**

A RESOLUTION TO ESTABLISH THE STANDING FINANCE COMMITTEE OF THE CITY OF STONECREST, GEORGIA.

**WHEREAS**, the City of Stonecrest was created by Senate Bill 208, passed in the Georgia General Assembly during the 2016 Session and subsequently confirmed by referendum; and

**WHEREAS**, Senate Bill 208 provided a charter for the City of Stonecrest (the “City Charter”); and

**WHEREAS**, Senate Bill 21, passed in the Georgia General Assembly during the 2021 Session and subsequently signed into law on April 2, 2021; and

**WHEREAS**, Section 1.03(b)(42) of the City Charter grants the City the power to exercise and enjoy all other powers, functions and rights necessary or desirable to promote the general welfare of the City and its inhabitants; and

**WHEREAS**, the City Council finds that the public health, safety, and welfare of the citizens of Stonecrest, as well as the City’s financial interests and its stakeholders will best be served by appointing a Stonecrest Finance Oversight Committee, which will be comprised of public and private stakeholders in the City of Stonecrest, who will evaluate and submit to the City Council recommendations on financial and budgeting matters.

**NOW THEREFORE, BE IT AND IT IS HEREBY RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF STONECREST, GEORGIA**, as follows:

**SECTION I**

**ESTABLISHMENT AND AUTHORIZATION OF THE STONECREST FINANCE OVERSIGHT COMMITTEE**

There is hereby established the Stonecrest Finance Oversight Committee of the City of Stonecrest, Georgia (the “Stonecrest Finance Oversight Committee”). Two or more councilmembers may be a member of the Stonecrest Finance Oversight Committee. The City Manager or designee, the City Finance Director, and the Internal Auditor shall be ex-officio members of the Stonecrest Finance Oversight Committee.

## **SECTION II**

### **DUTIES**

The Stonecrest Finance Oversight Committee shall study and research City matters related to finances and budget, and shall make recommendations to the City Council regarding financial reports and budget performance on all funds, services, strategies, departments, and organizational units of the City on a regular basis. Additional tasks shall include review of the budget structure, review of the purchasing policy, creating a detailed budget calendar, and outlining rules for passing the budget.

Members must attend two-thirds of the Stonecrest Finance Oversight Committee meetings in a calendar year. Failure to do so warrants removal from the Stonecrest Finance Oversight Committee.

## **SECTION III**

### **MEMBERSHIP**

The City Council shall establish qualifications for members of the Stonecrest Finance Oversight Committee, except that each Stonecrest Finance Oversight Committee member must be either a resident of the City; or a member of the City Council. Each committee member shall be nominated and approved by the City Council. Should the Stonecrest Finance Oversight Committee member move out of the corporate limits of the City, he/she may remain active until the City Council appoint his/her replacement.

## **SECTION IV**

### **TERMS**

Each Stonecrest Finance Oversight Committee member shall serve until the succeeding end of the City's fiscal year. Consecutive terms are permissible. Members filling vacancies shall serve the remainder of the term to which they were appointed. A consecutive appointment is permissible. Members whose terms expire shall continue to serve until a replacement is appointed or a consecutive appointment is made. Any Committee member may be removed with or without cause by the City Council.

## **SECTION V**

### **COMPENSATION**

Stonecrest Finance Oversight Committee members will serve without compensation.

## **SECTION VI**

## QUORUM

A majority of the actual number of Stonecrest Finance Oversight Committee members shall establish a quorum at the initial meeting. The number of members to establish a quorum may thereafter be specified by that Committee's rules of procedure. Any action taken requires the affirmative votes of a majority of the quorum present.

## SECTION VII

### GOVERNANCE

The Stonecrest Finance Oversight Committee shall determine its time of meeting and adopt its rules of procedure, which shall be substantially similar to the rules of procedure of the City Council. The date and time of each meeting, as well as agenda items to be considered, shall be publicized in the same manner as meetings of the Mayor and City Council.

All meetings at which official action is taken shall be open to the public, and all records maintained by the Stonecrest Finance Oversight Committee shall be public records, unless expressly exempted by a provision of the Georgia Open Records Act. The Stonecrest Finance Oversight Committee shall keep minutes of its proceedings, showing the vote of each member upon each question, and shall maintain records of its examinations and other official actions, all of which shall be filed in the office of the City Clerk. Copies of the minutes shall be sent to the Mayor and each member of the City Council. The minutes of the proceedings shall be a public record. This section shall not be construed as prohibiting closed sessions when permitted by the Georgia Open Meetings and Open Records Acts.

Expenditures of the Stonecrest Finance Oversight Committee, if any, shall be within the amounts appropriated for the purposes intended by the Mayor and City Council during the annual budgeting process.

## SECTION VIII

### INITIAL MEMBERS

The initial members of the Stonecrest Finance Oversight Committee shall be as follows:

1. Member - Jennifer Moore
2. Member - Angela Ash
3. Member - Lakesha Swanson
4. Member - Dave Marcus

5. Member - NA
6. Councilmember - Jazzmin Cobble
7. Councilmember - George Turner
8. City Manager or Designee- ex-officio
9. City Finance Director- ex-officio
10. Internal Auditor- ex-officio

## **SECTION IX**

### **ENFORCEMENT AND SEVERABILITY**

(a) It is hereby declared to be the intention of the Mayor and Council that all sections, paragraphs, sentences, clauses and phrases of this Resolution 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 Resolution is severable from every other section, paragraph, sentence, clause or phrase of this Resolution. 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 Resolution is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Resolution.

(c) In the event that any phrase, clause, sentence, paragraph or section of this Resolution 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 Resolution and that, to the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs and sections of the Resolution shall remain valid, constitutional, enforceable, and of full force and effect.

**SECTION X****REPEAL OF CONFLICTING RESOLUTIONS**

All resolutions and parts of resolutions in conflict herewith are hereby expressly repealed.

**SECTION XI****EFFECTIVE DATE OF RESOLUTION**

This Resolution shall become effective upon the date of approval and execution by the Mayor and Council of the City of Stonecrest, Georgia.

SO RESOLVED, this 28 day of June, 2021.

**CITY OF STONECREST, GEORGIA**

  
George Turner, Mayor Pro Tempore

**ATTEST:**

  
Sonya Isom, Deputy City Clerk



**APPROVED AS TO FORM:**

  
City Attorney

STATE OF GEORGIA  
COUNTY OF DEKALB  
CITY OF STONECREST

**RESOLUTION NO. 2021-06-07**

A RESOLUTION TO ESTABLISH THE STANDING SPLOST OVERSIGHT COMMITTEE OF THE CITY OF STONECREST, GEORGIA.

**WHEREAS**, the City of Stonecrest was created by Senate Bill 208, passed in the Georgia General Assembly during the 2016 Session and subsequently confirmed by referendum; and

**WHEREAS**, Senate Bill 208 provided a charter for the City of Stonecrest (the “City Charter”); and

**WHEREAS**, Senate Bill 21, passed in the Georgia General Assembly during the 2021 Session and subsequently signed into law on April 2, 2021; and

**WHEREAS**, Section 1.03(b)(42) of the City Charter grants the City the power to exercise and enjoy all other powers, functions and rights necessary or desirable to promote the general welfare of the City and its inhabitants; and

**WHEREAS**, Section 7 of Senate Bill 21 amended Section 2.11 to read as follows: \*(c)(1) The city council shall have the power by ordinance or resolution to establish oversight, policy, and standing committees of the council; and

**WHEREAS**, the citizens of DeKalb County voted on November 7, 2017, to impose a Special Purpose Local Option Sales Tax (SPLOST) to be spent on capital improvements for the use and benefit of DeKalb County and qualified municipalities within DeKalb County; and

**WHEREAS**, the City Council of the City of Stonecrest has determined that it is in the best interest of the City and its citizens to establish an oversight committee known as the SPLOST Oversight Committee of the City of Stonecrest, Georgia, for the purpose of providing transparency and accountability to the citizens of the City of Stonecrest concerning the use of SPLOST funds.

**NOW THEREFORE, BE IT AND IT IS HEREBY RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF STONECREST, GEORGIA**, as follows:

**SECTION I**

ESTABLISHMENT OF THE SPLOST OVERSIGHT COMMITTEE AND AUTHORIZATION

The Mayor and City Council of the City of Stonecrest affirm that the Special Purpose Local Option Sales Tax is the City's opportunity to affect substantive improvements that connect our citizens and starts to form our City into one defined by the collective pursuit of a high quality of life for all residents. To further help accomplish this vision, there is hereby established the SPLOST Oversight Committee of the City of Stonecrest, Georgia (hereinafter referred to as the "SPLOST Committee").

## **SECTION II**

### **MISSION AND DUTIES**

The mission of the SPLOST Committee is to provide transparency and accountability to the citizens of the City of Stonecrest from the 2017 SPLOST. The purpose of the SPLOST Committee is to: provide as necessary and appropriate advice, reviews, reports, and recommendations to City Council on SPLOST projects. Members must attend two-thirds of the SPLOST Committee meetings in a calendar year. Failure to do so warrants removal from the SPLOST Committee.

## **SECTION III**

### **MEMBERSHIP**

Each committee person shall be nominated and approved by the City Council. The City Council shall establish all other qualifications for members of the SPLOST Committee except that each SPLOST Committee member must be either a resident of the City, or a member of the City Council. Should the SPLOST Oversight Committee member move out of the City, he/she may remain active until the City Council appoint his/her replacement.

## **SECTION IV**

### **TERMS**

Each SPLOST Committee member shall serve until the succeeding end of the City's fiscal year. Consecutive terms are permissible. Members filling vacancies shall serve the remainder of the term to which they were appointed. A consecutive appointment is permissible. Members whose terms expire shall continue to serve until a replacement is appointed or a consecutive appointment is made. Any member may be removed with or without cause by the City Council.

## **SECTION V**

## COMPENSATION

Stonecrest SPLOST Committee members will serve without compensation.

### SECTION VI

#### QUORUM

A majority of the actual number of SPLOST Committee members shall establish a quorum at the initial meeting. The number of members to establish a quorum may thereafter be specified by that Committee's rules of procedure. Any action taken requires a majority of affirmative votes of the quorum present.

### SECTION VII

#### GOVERNANCE

The SPLOST Committee shall determine its time of meeting and adopt its rules of procedure, which shall be substantially similar to the rules of procedure of the City Council. The date and time of each meeting as well as agenda items to be considered shall be publicized in the same manner as meetings of the Mayor and Council.

All meetings at which official action is taken shall be open to the public and all records maintained by the SPLOST Committee shall be public records unless expressly exempted by a provision of the Georgia Open Records Act. The SPLOST Committee shall keep minutes of its proceedings, showing the vote of each member upon each question, and shall maintain records of its examinations and other official actions, all of which shall be filed in the office of the City Clerk. Copies of the minutes shall be sent to the Mayor and each member of the City Council. The minutes of the proceedings shall be a public record. This section shall not be construed as prohibiting closed sessions when permitted by the Georgia Open Meetings and Open Records Acts.

Expenditures of the SPLOST Committee, if any, shall be within the amounts appropriated for the purposes intended by the Mayor and City Council during the annual budgeting process.

### SECTION VIII

#### INITIAL MEMBERS

The initial members of the SPLOST Committee shall be as follows:

1. Member - Darrell Taylor
2. Member - Elijah Ajaey
3. Member - Stephanie Shine
4. Member - Pat Smith
5. Member - Avena Louie
6. Member - Donna Priest-Brown
7. Member - Jeff Martin
8. Councilmember - Tammy Grimes
9. Councilmember - Rob Turner

## **SECTION IX**

### **ENFORCEMENT AND SEVERABILITY**

(a) It is hereby declared to be the intention of the Mayor and Council that all sections, paragraphs, sentences, clauses and phrases of this Resolution 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 Resolution is severable from every other section, paragraph, sentence, clause or phrase of this Resolution. 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 Resolution is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Resolution.

(c) In the event that any phrase, clause, sentence, paragraph or section of this Resolution 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 Resolution and that, to the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs and sections of the Resolution shall remain valid, constitutional, enforceable, and of full force and effect.

**SECTION X****REPEAL OF CONFLICTING RESOLUTIONS**

All resolutions and parts of resolutions in conflict herewith are hereby expressly repealed.

**SECTION XI****EFFECTIVE DATE OF RESOLUTION**

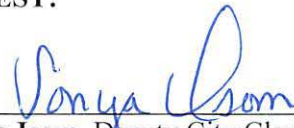
This Resolution shall become effective upon the date of approval and execution by the Mayor and Council of the City of Stonecrest, Georgia.

SO RESOLVED, this 28 day of June, 2021.

**CITY OF STONECREST, GEORGIA**

  
George Turner, Mayor Pro Tempore

**ATTEST:**

  
Sonya Isom, Deputy City Clerk



**APPROVED AS TO FORM:**

  
City Attorney



## CITY COUNCIL AGENDA ITEM

### SUBJECT: Parks Facility Closures Update

#### AGENDA SECTION: *(check all that apply)*

☒ PRESENTATION   ☐ PUBLIC HEARING   ☐ CONSENT AGENDA   ☐ OLD BUSINESS  
☐ NEW BUSINESS   ☐ OTHER, PLEASE STATE: Click or tap here to enter text.

#### CATEGORY: *(check all that apply)*

☐ ORDINANCE   ☐ RESOLUTION   ☐ CONTRACT   ☐ POLICY   ☒ STATUS REPORT  
☐ OTHER, PLEASE STATE: Click or tap here to enter text.

ACTION REQUESTED: ☐ DECISION   ☐ DISCUSSION,   ☐ REVIEW, or ☒ UPDATE ONLY

Current Work Session: Monday, January 10, 2022

Current Council Meeting: Click or tap to enter a date.

SUBMITTED BY: Tameika Porter, Acting Parks & Recreation Director

PRESENTER: Tameika Porter

**PURPOSE:** The Parks Department is providing an update of the park facility closures necessitated by the recent spike in COVID-19 cases throughout our region.

**FACTS:** We intend to close all park facilities to the public in concert with the current City Hall closure initiated by the Acting City Manager. These closures are due to the recent spike in COVID cases throughout our area. Our park open spaces will remain open to the public though we will not be accepting any reservations for events or activities until COVID cases return to a more acceptable level. Our Parks staff will remain accessible by email and phone at [parksinfo@stonecrestga.gov](mailto:parksinfo@stonecrestga.gov), 470-552-7275.

**OPTIONS:** Update Only Click or tap here to enter text.

**RECOMMENDED ACTION:** No action required

#### ATTACHMENTS:

(1) Attachment 1 - Click or tap here to enter text.



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: 2022 Martin Luther King Jr. Parade Plans & Updates**

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**AGENDA SECTION:** *(check all that apply)*

☒ **PRESENTATION**    ☐ **PUBLIC HEARING**    ☐ **CONSENT AGENDA**    ☐ **OLD BUSINESS**  
☐ **NEW BUSINESS**    ☐ **OTHER, PLEASE STATE:** Click or tap here to enter text.

---

**CATEGORY:** *(check all that apply)*

☐ **ORDINANCE** ☐ **RESOLUTION** ☐ **CONTRACT** ☐ **POLICY** ☒ **STATUS REPORT**  
☐ **OTHER, PLEASE STATE:** Click or tap here to enter text.

---

**ACTION REQUESTED:** ☐ **DECISION** ☐ **DISCUSSION,** ☐ **REVIEW,** or ☒ **UPDATE ONLY**

---

**Current Work Session:** Monday, January 10, 2022

**Current Council Meeting:** Click or tap to enter a date.

---

**SUBMITTED BY:** Tameika Porter, Acting Parks and Recreation Director

**PRESENTER:** Tameika Porter

**PURPOSE:** To further discuss the upcoming Martin Luther King Jr. Parade plans for the Council and City.

**FACTS:** Council has previously expressed interest in participating in the upcoming Martin Luther King Jr. Parade. We would like to begin the planning process for our participation and are seeking Council's guidance on this matter. Specifically, we would appreciate your thoughts on how many cars we wish to include, who would be driving those cars, and whether the Council wishes to involve any of our boards or committees in the parade. Your sentiments and preferences on this upcoming event will be appreciated.

**OPTIONS:** Update Only Click or tap here to enter text.

**RECOMMENDED ACTION:** Click or tap here to enter text.

**ATTACHMENTS:**

(1) Attachment 1 - Click or tap here to enter text.



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: Special Election**

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**AGENDA SECTION:** *(check all that apply)*

☒ **PRESENTATION**    ☐ **PUBLIC HEARING**    ☐ **CONSENT AGENDA**    ☐ **OLD BUSINESS**  
☐ **NEW BUSINESS**    ☐ **OTHER, PLEASE STATE:** Click or tap here to enter text.

---

**CATEGORY:** *(check all that apply)*

☐ **ORDINANCE** ☐ **RESOLUTION** ☐ **CONTRACT** ☐ **POLICY** ☐ **STATUS REPORT**  
☒ **OTHER, PLEASE STATE: UPDATE**

---

**ACTION REQUESTED:** ☐ **DECISION** ☐ **DISCUSSION,** ☐ **REVIEW,** or ☒ **UPDATE ONLY**

---

**Current Work Session:** Monday, January 10, 2022

**Current Council Meeting:** Click or tap to enter a date.

---

**SUBMITTED BY:** Jim Nichols, Deputy City Manager

**PRESENTER:** Winston Denmark, City Attorney

**PURPOSE:** With the recent resignation of Mayor Jason Lary, the City is left with a void at the position of Mayor. A special election will be required to fill this role.

**FACTS:** Staff in concert with the City Attorney's office will be making the necessary arrangements for a special election later this year to address the current opening in the City's Mayoral position. We are offering the Council an update on this process.

**OPTIONS:** Discussion only Click or tap here to enter text.

**RECOMMENDED ACTION:** No action required

**ATTACHMENTS:**

- (1) Attachment 1 - Click or tap here to enter text.
- (2) Attachment 2 - Click or tap here to enter text.
- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.



## CITY COUNCIL AGENDA ITEM

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(5) Attachment 5 - Click or tap here to enter text.