



DeKalb County Government

Manuel J. Maloof Center
1300 Commerce Drive
Decatur, Georgia 30030

Minutes

FAB-Finance, Audit & Budget Committee

Tuesday, October 26, 2021

3:30 PM

This meeting will be conducted via teleconference (Zoom). Simultaneous public access to the meeting will be available

(1) via live stream on DCTV's webpage,

(2) on DCTVChannel23.TV

Meeting Started At: 3:31PM

Attendees: Commissioners Rader, Johnson, Cochran-Johnson, Bradshaw, Terry, Davis Johnson

Present 3 - Commissioner Larry Johnson, Commissioner Jeff Rader, and
Commissioner Lorraine Cochran-Johnson

I. MINUTES

2021-3242 Commission District(s): ALL
Minutes for the October 12, 2021 Finance, Audit, and Budget
Committee

MOTION was made by Larry Johnson, seconded by Lorraine Cochran-Johnson, that this agenda item be approved. The motion carried by the following vote:

**Yes: 3 - Commissioner Johnson, Commissioner Rader, and
Commissioner Cochran-Johnson**

II. STATUS UPDATE

Outside Audit Annual Report

-information provided by Doug Moses, Engagement Partner - Mauldin & Jenkins

-Question JR: Could you provide implications of needing to meet the expenditures you're discussing for financial statements? D Moses: If you're looking at your actuals, then you would need transfers from other departments to cover that budget. What the state is looking for is to ensure that management is reviewing this and has put in place an action plan to cover it. They will be looking at how things are budgeted and where the available fund balance is.

-JR: after you're finished I'll ask management to discuss how they plan to resolve this particular impact in financial statements.

-Question JR: there is not a necessity to budget those resources on a departmental level as we would with the tax funds budget. Is that normal to you or do we have the responsibility to allocate those grant funds to departments?

D Moses: this is also a footnote provided in the presentation; it would need to be consistent in how you are adopting your budgets for other governmental funds.

-JR: I'd like staff to follow up on footnotes like this.

-Question LJ: who determines GASB's law?

D Moses: it is determined by the Federal government. This is an organization providing oversight for auditors and set the auditing standards that governments have to follow

-Question LJ: these are auditors that sit on this board?

D Moses: They could be from a hodgepodge of different professions

-Question JR: Ms. Lockett do you have commentary that you'd like to give on these audit findings and where OIIA is particularly focused on those findings?

Y Lockett: there are 3 things that I'll focus on. First, our office should be working with Mr. Moses office regarding providing assurance to the County in the financial and other realms. The offices will work closely together to address the issues found in the audit. We discussed taking courses for our staff to become aware of new GASB's laws. Also looking at decentralized areas and risks involved in that environment. Secondly, Mauldin & Jenkins presented proposals to the Finance Dept to work in an advisory capacity regarding some of the challenges they've seen this year. I recommended that these offices work together on this. Thirdly, our office completes an annual risk assessment for the county and place into an annual plan. OIIA should use this information along with other tools to determine if any of these items rise to a higher level.

-JR: as you re-engage during the budget process, please report to us on the position OIIA would like to be in as being an integral part of the procedures. I look forward to seeing those priorities implemented in the coming months

-LJ: I look forward to this successful collaboration

-Z Williams: Commissioner Rader thank you for having Mr. Moses and Ms. Lockett present. This gives the opportunity to see how far the County has come, as these conversations are not antagonistic. In a pandemic, and grants going to over \$200M a year instantly, overall I'm pleased; however we will not rest of these findings. Our goal is to get to 0 findings by addressing what has been raised; we like the idea of taking the opportunity to evaluate how we are doing business and how we can do better. I have the written responses by the Administration and can circulate them. We did not take sustenance to any issues or reject any findings.

-LJ: regarding the new Senate bill 3011, Counties will be allowed to use up to 30% of ARPA money for other purposes. The standard is now fluid in the process and can now be used towards projects that were not included in the old ARPA.

Financial Statements

-information provided by CFO McNabb

-Question LJ: are we where we need to be regarding debt service? Is this the same number as last year?

D McNabb: we are where we need to be

-Question LJ: regarding Fire and Police, have you taken out the ARPA funds?

D McNabb: the expenditures from ARPA are not here; this is general fund and for things that ARPA did not cover; the funds have been used primarily for hazard pay

-Question LJ: You can't pay for these line items out of ARPA money?

Z Williams: we have the normal day to day operations, in addition the response to the pandemic activities; those activities were paid out of ARP or CARES funds, as well as hazard pay, are in addition to the regular business operations

-LJ: a lot of these seems like you should have more COVID coverage; the budget should be a bit less because of dealing with the pandemic

Z Williams: The funds weren't really allocated to supplement or replace the general fund budget

LJ: right, but for those who are out in the public it doesn't affect that

Z Williams: they receive hazard pay for every day

-Question JR: it seems the fund balance has dropped lower than it did last year. Is this something we're seeing across the board but is this peculiar to the Fire Fund? Our tax anticipation notes that we took out this year, have we fully exhausted those?

D McNabb: right; I will have to follow up on that; regarding the tax anticipation notes, we have almost fully exhausted those notes.

-Question JR: are we still laboring under a shortage of officers to fill funded positions?

Z Williams: yes there is a shortfall in officers

-Question JR: how many more academies do we have this year? We would like to get those numbers up.

Z Williams: there is one going on now, and Director Lumpkin and I can get you that information

Director Lumpkin: one additional academy will begin in November; there is one active at this point.

-Question JR: are those revenues not restricted to the purposes of the bond programs the debt was collected for?

D McNabb: They would be if they were not being used for debt service.

-Question JR: Using it for other debt service is a permissible use regardless?

D McNabb: Yes. Once we've paid off those bonds we are permitted to use that money for other general obligations and that's primarily because that's what the tax was levied for.

Question JR: The only acceptable uses for that money are either uses that are permissible under the bond or debt services? D McNabb: That is a legal question, bond proceeds we used for either uses under the referendum and if we finish all the projects before we use all the bond proceeds, the remainder can be used for the same kind of projects or debt service.

-Question JR: ultimately, we will end up retiring our 2006 debt and if we don't have another debt issue, what will we do with the money?

D McNabb: that's a good question; we will follow up on that

-Question JR: What debt service do we have in Sanitation?

D McNabb: We borrowed against our cars, and we have some debt with the Georgia Environmental Finance Authority. It does not yet include the \$10M loan

Z Williams: Over the next 30 days would you like a conversation with the tax commissioner's office?

JR: maybe that would be interesting to know of our appeals experience, his forecast of the digest, and what did the first deadline yield in terms of expectations and any anomalies in collections. A necessity for a presentation is not needed but a report could do. COO Williams you can work with staff on that.

III. AGENDA ITEM

New Agenda Items:

2021-3231

Commission District(s): all
Acceptance of \$80,660 Victims of Crimes Act (VOCA)
Grant-Compensation Advocate to District Attorney's Office; no match
MOTION was made by Lorraine Cochran-Johnson, seconded by Larry Johnson, that this agenda item be recommended for approval. to the Board of Commissioners, due back on 11/9/2021. The motion carried by the following vote:

Yes: 3 - Commissioner Johnson, Commissioner Rader, and Commissioner Cochran-Johnson

-information provided by D.A. Sherry Boston providing overview of victim advocacy in District Attorney's office

-Question JR: with the state experiencing record surpluses in state funds but diminishing support, are there state programs that can fill this gap or is there statutory burden that would prevent them from closing the gap?

S Boston: This would be a reduction at the Federal level; as a part of our District Attorney's meeting, we have this discussion on making part of the State appropriations budget items that identify how we victim fund services. Too much of victim services are funded with fines and fees within the court system and that is not sustainable, nor should victim services be funded by whatever is collected by local coffers. We are asking the State to start looking at ways to fill those funding gaps for victim advocate services, right now my victim advocacy program is fully funded by federal and county funds. There is a push to get state funds but how long it will take and when we will see it is unknown but those conversations are happening. JR: Could you provide language that could form the core of a legislative agenda position the BOC could consider as it relates to the State stepping in? Fines and burdens are insurmountable for folks who have made mistakes, plus quality of services should not be depended on what can be collected with resources. If you in the District Attorney's office could think about how the County could ask the State for more resources, that we could include in our legislative agenda.

S Boston: I can certainly work on that

-Question LJ: I'm amazed at what you've shared. Has there been an increase in clients in the time of COVID?

S Boston: We have seen about double of what we've seen in the past. What we have seen, particularly with our victims services program is during COVID, when we were not closing any cases; victims that normally would have gotten through the criminal justice system process and received help are still in the queue. At the same time we've had an influx of continued cases, on top of the surge of domestic violence cases we saw during quarantine. I have victim advocates who are extremely overworked, advocates in our domestic violence sexual assault unit are carrying upwards of 1,000 victims on their dockets and it is unsustainable. When you cannot close cases those victims stay with us until their case is complete, we have had some unfortunate instances as a result. We've had two instances of domestic violence homicide where the alleged perpetrators had other pending instances in our office.

-Question LJ: regarding future legislation, do you have a list of rural counties that have a program in this nature? When look at this as an urban issue it usually doesn't get much support in the legislature. Do you have the data on how this impacts smaller counties?

S Boston: absolutely; you won't hear a circuit in the state who says they don't need a more robust victims advocate program; we could easily obtain that information as it relates to the number of advocates in the State.

-LCJ: it's important to gather the data; what you've seen across the State is no different than what we're seeing here; there will be a reduction in the CJCC. I think it is very important we start the preparation now in particularly with development of State legislation so this does not strictly fall on the Counties to fill this gap. In terms of staff and caseload, DA Boston we certainly want to support you there as well.

Motion: Commissioner Rader requests Staff to work with DA's office to work on a legislative item for adequate state and federal funding for victims' advocates and other related services

Second: Commissioner Johnson

Vote: yes unanimous

[2021-3234](#)

Commission District(s): all
Acceptance of \$648,006 Victims of Crimes Act (VOCA) Grant to
District Attorney's Office

**MOTION was made by Lorraine Cochran-Johnson, seconded by
Larry Johnson, that this agenda item be recommended for
approval. to the Board of Commissioners, due back on 11/9/2021.
The motion carried by the following vote:**

**Yes: 3 - Commissioner Johnson, Commissioner Rader, and Commissioner
Cochran-Johnson**

-information provided by D.A. Sherry Boston providing overview of victim advocacy in District Attorney's office

Meeting Ended At: 5:09PM

**MOTION was made by Larry Johnson, seconded by Jeff Rader,
that this agenda item be adjourned meeting. The motion carried
by the following vote:**

Yes: 2 - Commissioner Johnson, and Commissioner Rader

Absent: 1 - Commissioner Cochran-Johnson

Barbara H. Sanders-Norwood CCC, CMC