



**Clarendon County Special Called Meeting
Tuesday, January 26, 2021, 9:00 am
Council Chambers, 411 Sunset Drive, Manning, SC**

Those in attendance:

Chairman, Dwight L. Stewart, Jr.
Vice Chairman WJ Frierson, Sr.
Councilman, AC English, Jr.
Councilman, Benton Blakely
County Administrator, David W. Epperson
Clerk to Council, Dorothy M. Levy

Absent: Councilman, Billy Richardson

Media: The Item, Kareem Wilson

Others in attendance included:

Lynden Anthony Ted Felder Lori Salley Meesha Witherspoon

Chairman Stewart called the meeting to order at 9:00 am and led the Invocation. The Pledge of Allegiance was recited in unison.

I. Presentation

Ms. Lori Salley, McGregor & Company, presented Council with the Audited Financial Statements for Fiscal Year 2019/2020. She began by giving Council an Unmodified Opinion of the Audit. Ms. Salley stated that an Unmodified Opinion is a clean opinion, which is very good. She continued by stating that Clarendon County's Net Position as of June 30, 2020, was \$403,494.

Ms. Salley stated that the County's governmental fund balance sheet reported a combined ending fund balance of \$16,711,732 million.

Ms. Salley continued by stating that the General Fund reported a fund balance of \$6,228,367 million.

Ms. Salley concluded her presentation by stating that in planning and performing the audit of the financial statements of Clarendon County for the year ended June 30, 2020, we considered the County's internal control to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide assurance on the internal control. During our audit, we determined that there was a material weakness.

Ms. Salley stated that the audit found that the fuel taxes as of June 2020 have not been accrued on an amount totaling \$195,483 which was corrected by management.

Ms. Salley further stated that the Magistrates are to report any overages in the accounts of \$100 on an annual basis to the Court Administration. Overages for the Magistrate totaled \$2,421. We recommend that overages be investigated and reported periodically to the Court Administration.

Ms. Salley continued her report by stating that the Clerk of Court office has some outstanding checks that since been turned over to the State Treasurer. However, \$46,458 remains as a due to unknown.

Ms. Salley continued her report by stating that there were items purchased that did not have a purchase order and other items purchased and the purchase order was dated after the July 2020 invoice date. She recommended that items to be purchased should be planned so that the County can utilize this budgeting tool in the best way possible. Purchase Orders need to be requested timely so that they can be issued on or before June 30, 2020.

On motion by Councilman Blakely and Seconded by Vice Chairman Frierson, Council voted Unanimous Approval to except the Audit as presented.

Chairman Stewart thanked Ms. Salley, Mr. Lynden Anthony, Administrator Epperson and all staff members for an excellent job on the audit.

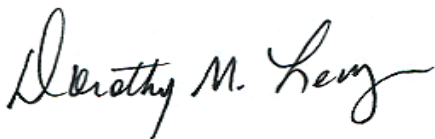
II. Adjourn

Chairman Stewart stated that we have exhausted our agenda and asked for a motion to adjourn the Special Called Council Meeting.

On motion by Vice Chairman Frierson and Seconded by Councilman English, Council voted Unanimous Approval to adjourn the Special Called Council Meeting.

The Special Called Council Meeting adjourned at 9:26 am.

Respectfully Submitted,

A handwritten signature in black ink that reads "Dorothy M. Levy". The signature is written in a cursive, flowing style.

Dorothy M. Levy
Clerk to Clarendon County Council