



Clarendon County Special Called Meeting
Tuesday, January 18, 2022, 9:30 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, Billy Richardson
Councilman, Benton Blakely
County Administrator, David W. Epperson
Clerk to Council, Dorothy M. Levy

Absent:

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 9:30 am and Vice Chairman 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 2020/2021. She began by giving Council an Unmodified Opinion of the Audit. Ms. Salley stated that an Unmodified Opinion is a clean opinion, which is a good summary. She continued by stating that Clarendon County's Net Position as of June 30, 2021, was \$2,483,826.

Ms. Salley stated that the Income Statement shows an increase in net position of \$2,558,197.

Ms. Salley stated that the County's governmental fund balance sheet reported a combined ending fund balance of \$18,922,531, which is very healthy.

Ms. Salley continued by stating that the General Fund reported a fund balance of \$8,218,428 which had a next change of \$2,407,015.

Ms. Salley continued her presentation by stating that in planning and performing the audit of the financial statements of Clarendon County for the year ended June 30, 2021, 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 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 \$610, which much lower than the prior year. We recommend that overages be investigated and reported periodically to the Court Administration.

Ms. Salley concluded her presentation by stating that Emergency Medical Services (EMS) billing should take money directly to the Treasurer Office instead of giving it to the Chief Financial Officer (CFO).

On motion by Councilman Richardson and Seconded by Councilman English, Council voted Unanimous Approval to except the Audit as presented.

Chairman Stewart thanked Ms. Salley, Administrator Epperson, Mr. Lynden Anthony, and all staff members for the work that was done on the audit.

Administrator Epperson thanked Ms. Salley, Mr. Lynden Anthony, and his staff for compiling all of the information for the audit. He stated that we had a couple of hiccups but overall, we had a very good Audit and a healthy Fund Balance.

Councilman English stated that this was a trying year for the Administrator and the Staff, and they need to be commended.

II. Executive Session

Chairman Stewart asked for a motion to go into Executive Session to receive information on two items:

1. Legal Briefing- Re-districting
2. Legal Briefing – Litigation

On motion by Councilman Blakely and Seconded by Vice Chairman Frierson, Council voted Unanimous Approval to go into Executive Session to receive information two Legal Briefings: Re-Districting and a Litigation.

The Executive Session began at 9:57 am.

III. Open Session

Chairman Stewart asked for a motion to come out of Executive Session and back into Open Session.

On motion by Councilman Blakely and Seconded by Vice Chairman Frierson, Council voted Unanimous Approval to come out of Executive Session and back into Open Session. The Executive Session ended at 11:05 am.

Chairman Stewart stated that in the Executive Session, Council received information on two Legal Briefings, Re-districting and a Litigation about an employee and it was information only and no action would be taken at this time.

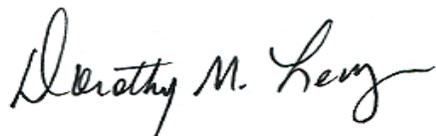
IV. Adjourn

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

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

The Special Called Council Meeting adjourned at 11:06 am.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Dorothy M. Levy".

Dorothy M. Levy
Clerk to Clarendon County Council