



**MINUTES  
REGULAR MEETING  
FAIRFIELD COUNTY COUNCIL  
JANUARY 11, 2016**

**Present:** Carolyn B. Robinson, Mary Lynn Kinley, Kamau Marcharia, Marion B. Robinson, Billy Smith, Walter Larry Stewart, Council Members; J. Milton Pope, County Administrator; Davis Anderson, Deputy County Administrator; Shryll M. Brown, Clerk to Council; Jack James, County Attorney

**Absent:** Dan W. Ruff

In accordance with the South Carolina Code of Laws, 1976, Section 30-4-80 (e), as amended, the following persons and/or organizations have been notified of the time, date, and location of this meeting: The Herald-Independent, The State, and Winnsboro Cablevision, and one hundred twelve other individuals.

**1. CALL TO ORDER**

Chairman Robinson called the meeting to order at 6:01 P.M.

**2. APPROVAL OF AGENDA**

*It was moved by Council Member Kinley; seconded by Council Member Smith to approve the agenda. **The motion carried unanimously.***

**3. INVOCATION**

Council Member Stewart led in the Invocation.

**4. APPROVAL OF MINUTES**

*It was moved by Vice Chairman Marcharia; seconded by Council Member Smith to approve the minutes of the Regular Meeting of December 15, 2015. **The motion carried unanimously.***

**5. PUBLIC PRESENTATIONS**

None.

**6. 1<sup>ST</sup> PUBLIC COMMENT (3 MINUTES): INPUT MUST PERTAIN TO ITEMS ON THE AGENDA, FOR WHICH NO PUBLIC HEARING IS REQUIRED OR HAS BEEN SCHEDULED. THE TOTAL TIME ALLOCATED TO THIS PUBLIC COMMENT SEGMENT IS 30 MINUTES.**

None.

**7. PUBLIC HEARING**

None.

**8. ORDINANCES, RESOLUTIONS AND ORDERS**

**A. Third And Final Reading: Ordinance No. 658** - Authorizing An Amendment To The Master Agreement Governing The I-77 Corridor Regional Industrial Park By And Between Richland County, South Carolina, And Fairfield County, South Carolina, To Expand The Boundaries Of The Park To Include Certain Real Property Located In Richland County By Dominion Carolinas Gas Transmission, LLC; And Other Related Matters. *It was moved by Council Member Smith; seconded by Vice Chairman Marcharia to approve Third and Final Reading of Ordinance No. 658. **The motion carried unanimously.***

**B. Third And Final Reading: Ordinance No. 659** - Authorizing An Amendment To The Master Agreement Governing The I-77 Corridor Regional Industrial Park By And Between Richland County, South Carolina, And Fairfield County, South Carolina, To Expand The Boundaries Of The Park To Include Certain Real Property Located In Richland County (CD/Park7 Columbia SC High Rise Owner LLC); And Other Related Matters. *It was moved by Council Member Kinley; seconded by Council Member Smith to approve Third and Final Reading of Ordinance No. 659. **The motion carried unanimously.***

**9. BOARD AND COMMISSION MINUTES**

Provided as information.

**10. BOARD AND COMMISSION APPOINTMENTS**

None.

**11. OLD BUSINESS**

None.

**12. NEW BUSINESS**

**A. Approval Of 2016 Calendar Year Meeting Dates.** *It was moved by Council Member Kinley; seconded by Vice Chairman Marcharia that Council accept the 2016 Calendar Year Meeting Dates as presented. **The motion carried unanimously.***

**B. Presentation Of FY 2014-2015 Audit.** Mr. Brian D'Amico of Elliot Davis Decosimo gave the following report:

- Pg. 1-3. Auditor's Report. This year, as in the past, auditing firm issued an unmodified opinion, which means that, based on the audit procedures, the auditing firm believes that the County's financial statements are materially correct.
- General summary of what has transpired from 2014 to 2015 can be found in the MD&A section. Two good recap schedules can be found on page 7, which recaps the balance sheets. The net position went way down. From a budget perspective or from a cash perspective, the County has done pretty good this year. That is mainly driven based on the new accounting standard, GASB 68, which required that the County report their proportionate share of the State Retirement Systems unfunded liability and Police Officers' Retirement System unfunded liability. That number will show up in the long term liability line item, which went from \$31 million dollars the previous year to \$50 million this year. On page 11, near the bottom, the County's portion, called Net Pension Liability, is reflected.
- Pg. 7. Deferred Outflows of Resources and Deferred Inflows of Resources were both zero at the end of last year, which is tied to this new accounting standard.
- Pg. 8. Overall financial impact of the County of what the operations did increased by \$3.1 million dollars. When a new accounting standard comes into place, the prior year balances are restated, which is why the \$19 million dollars went away from the opening fund balance that came into this year.
- Council Member Stewart inquired if there were any major irregularities or exceptions that were noted that the Council needs to know about?
- Mr. D'Amico stated there were two findings that will be covered in the report.
- Mr. Pope addressed the restatement of some of the numbers from the State Retirement System.
- Pg. 14. Balance Sheet for all major funds for the County. On last year's financial statements, the EMS funds were separately shown. Because the EMS millage went away for this past year and those mills went under the general fund, the EMS fund was

consolidated into the general fund column. A footnote on page 51, note 17, describes where the prior year fund balance was rolled up for 2015 and going forward.

- Sale of Cedar Creek Property. Netted over \$1 million dollars for the County. From an accounting perspective, Finance came to the auditors and reported this piece of property was not previously recorded in the financial statements. Prior to the auditors auditing it, Finance went back and evaluated other pieces of land that might not have been recorded in the financial statements. A restatement was calculated related to these pieces of property, totaling \$923,000. This is actually one of the findings, and this restatement is laid out on page 82. The Finance Department identified this issue; fully addressed it prior to the auditors coming on site and gave the auditors the list. The auditors took the list; evaluated it to make sure it was a complete list as well as tested the values for these properties. Prior to 2003, when the properties were purchased, the financial statements were recorded based on cash basis, so when a land purchase was done, it did not have to be recorded on the balance sheet. GASB 34 came along and required that cash basis financial statements be put to full accrual. In 2003, the County hired a third party to perform that evaluation.
- There was a finding last year related to journal entry approval. That finding was recognized and resolved in this current year. This year, during the procedures at the Treasurer's Office, it was noticed that a third party is completing the bank reconciliations on behalf of the Treasurer. That would be okay, except someone else is needed to review the reconciliations to make sure they are taken place appropriately and accurately. That was not happening, as when the auditors went on site and asked to review the reconciliations, they were not on site in the office. This spanned several months.
- The overall summary is that Finance did a great job; they have been great to work with and they were very responsive to all the auditors' questions. The County is in pretty good shape. Findings, while they might be negative in nature, as long as they are being addressed and are not repeat findings, that is what the County should expect its auditor to come to them with. Mr. Pope pointed out that, on the County's findings with the property situation, that was addressed by the County's Finance Department and the number was to the positive, and was, in essence, an understatement of the County assets.

*It was moved by Council Member Smith; seconded by Council Member Robinson to accept the FY 2014-2015 audit as presented by Elliott Davis Decosimo audit firm. **The motion carried unanimously.***

- The audit will be placed on the County website this week.

### **13. COUNTY ADMINISTRATOR'S REPORT AND CORRESPONDENCE**

**A. Request From Fairfield Career And Technology Center For Surplus Vehicles.** Mr. Pope reported that the Fairfield Career and Technology Center is desirous of obtaining surplus vehicles from the County that the students could repair and work on. The County does have vehicles; specifically, 2 Crown Victoria's that it could forward to them; however, it is the Administrator's recommendation that Council have in the documentation that once they are complete with their work on the vehicles that they forward them back to the County so that the County could place them back in auction to be sold. *It was moved by Vice Chairman Marcharia; seconded by Council Member Smith and Council Member Stewart to accept the Administrator's recommendation regarding the Request from Fairfield Career and Technology Center for Surplus Vehicles as outlined. **The motion carried unanimously.***

**14. CLERK TO COUNCIL'S REPORT**

None.

**15. 2<sup>ND</sup> PUBLIC COMMENT (3 MINUTES): INPUT CAN BE TO INTRODUCE AN ITEM NOT CURRENTLY UNDER COUNCIL'S CONSIDERATION OR BRING A CONCERN TO COUNCIL'S ATTENTION. THE TOTAL TIME ALLOCATED TO THIS PUBLIC COMMENT SEGMENT IS 30 MINUTES.**

Mrs. Shirley Greene - Fairfield United

**16. COUNTY COUNCIL TIME**

None.

**17. EXECUTIVE SESSION**

None.

**18. ADJOURN**

The meeting was adjourned at 6:31 P.M., upon the unanimous approval of Council.

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SHRYLL M. BROWN  
CLERK TO COUNCIL

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CAROLYN B. ROBINSON  
CHAIRMAN