

**CITY OF GRANTVILLE, GEORGIA**  
**CITY COUNCIL WORK SESSION MEETING AGENDA**  
**MONDAY, OCTOBER 9, 2023 AT 6:30 P.M.**

**Glanton Municipal Complex, City Council Chambers, 123 Lagrange Street, Grantville, GA 30220**

**Call to Order, Invocation, and Pledge of Allegiance**

**Citizen Comment Regarding Agenda Items**

**Approval of Agenda**

Discussion on Second Reading Ordinance No. 2023-19 to Prohibit ATV operation on Public ROW

Discussion on Second Reading Ordinance No. 2023-20 to Amend Chapter 26, Article VII - Vegetation

Discussion on Resolution 2023-24 to Adopt FY2023 Budget Amendments

Discussion on Letter of Engagement with Gerald G. Pentecost to conduct the FY2023 Audit

Discussion on Appointment of Susan Seaman to the Parks and Recreation Advisory Board

Discussion on Rescheduling the City Council Meeting on November 27, 2023, to November 20, 2023, due to the Thanksgiving Holidays.

Discussion on Rescheduling the City Council Meeting on December 25, 2023, to December 18, 2023, due to the Christmas Holidays.

Discussion on Christmas Bonuses for Full Time and Part Time Employees: \$500 for employees with over 1 year of service; \$250 for employees with less than 1 year of service (money has been budgeted).

**CITY OF GRANTVILLE, GEORGIA**  
**CITY COUNCIL WORK SESSION MEETING AGENDA**  
**MONDAY, OCTOBER 9, 2023 AT 6:30 P.M.**

Discussion on City Manager's Salary Increase and COLA retroactive to October 4, 2023.

Discussion on Intergovernmental Agreement Between the City of Grantville and the Tax Commissioner of Coweta County regarding Property Tax Collections

Announcement of the Holiday Schedule: City Hall will be closed on Thursday, November 23, 2023, for the Thanksgiving Holiday; Monday, December 25, 2023, and Tuesday, December 26, 2023 for the Christmas Holidays.

City Hall will be closed on Monday, January 1, 2024 (New Year's Holiday).

**Citizen Comments**

**Adjournment**

ORDINANCE NO. 2023-19

AN ORDINANCE BY THE CITY OF GRANTVILLE, GEORGIA  
TO AMEND CHAPTER 41 ARTICLE V OF THE CODE OF ORDINANCES TO  
AMEND THE DEFINITION OF ALL TERRAIN VEHICLES AND PROHIBIT THEIR  
USE IN THE CITY OF GRANTVILLE AND FOR OTHER PURPOSES

WHEREAS, the Mayor and City Council of the City of Grantville are charged with safeguarding the safety, health and welfare of the citizens of the City, and

WHEREAS, the Mayor and City Council have determined that the safety, health and welfare of the citizens of the City is better safeguarded by prohibiting the use of all-terrain vehicles in the City;

NOW THEREFORE, be it ordained by the Mayor and City Council of the City of Grantville, Georgia, and it is hereby ordained by the authority of the same that the following ordinance is hereby adopted:

**Section 1:**

- Section 41-90(b). Findings; Definitions is amended by deleting the definition of "All-terrain vehicle in its entirety and replacing it as follows:

All-terrain vehicle means any motorized vehicle designed for off-road use which is equipped with three or more low pressure tires and with a seat to be straddled by the operator and with handlebars for steering control; to include dirt bikes, four-wheelers and/or three-wheelers with the ability to travel cross-country.

- Section 41-92. Operation Regulations is amended by deleting subsection (i) in its entirety and replacing it as follows:

(i) No all-terrain vehicle described in this article shall be permitted to operate on any city streets, county roads or state highways located within the limits of the City of Grantville. No all-terrain vehicle described in this article shall be permitted to operate on any trail, multi-use path, recreation facility, public rights or way or other city owned property within the limits of the City of Grantville. Violations will be charged under O.C.G.A. tit. 40, ch. 7 pertaining to the operation of all-terrain vehicles.

- Section 41-94. Same--Prohibited uses is amended by adding the following:

(12) All-terrain vehicles.

**Section 2:** This amendment shall become effective immediately upon its adoption by the City Council, and incorporated into the Code of the City of Grantville, Georgia. This amendment hereby repeals any and all conflicting ordinances and amendments.

**First Reading:** \_\_\_\_\_

SO ORDAINED in lawfully assembled open session this \_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
MAYOR

Attest: \_\_\_\_\_  
Clerk

ORDINANCE NO. 2023-20

**AN ORDINANCE BY THE CITY OF GRANTVILLE, GEORGIA  
TO AMEND CHAPTER 26 OF THE CODE OF ORDINANCES TO ADD AN ARTICLE  
VII- VEGETATION; TO ADDRESS INVASIVE VEGETATION; ESTABLISH A  
MAXIMUM HEIGHT FOR WEEDS AND GRASS; ESTABLISH A PROCESS FOR  
NOTICE AND HEARING TO ADDRESS THE ABATEMENT OF THE NUISANCE AND  
PROVIDE FOR PENALTIES FOR VIOLATION THEREOF AND FOR OTHER  
PURPOSES**

WHEREAS, the Mayor and City Council of the City of Grantville are charged with safeguarding the safety, health and welfare of the citizens of the City, and

WHEREAS, the Mayor and City Council have determined that the safety, health and welfare of the citizens of the City is better safeguarded by declaring that certain conditions relating to vegetation and invasive vegetation constitute a nuisance with the City of Grantville, which condition should be abated;

NOW THEREFORE, be it ordained by the Mayor and City Council of the City of Grantville, Georgia, and it is hereby ordained by the authority of the same that the following ordinance is hereby adopted:

**ARTICLE VII. VEGETATION**

Sec. 26-165. Vegetation and Invasive Vegetation

(a) There shall be no dead or hazardous trees, shrubs, ground cover or weeds likely to harbor vermin or insects, restrict or impede access to or public use of adjacent sidewalks, paths, trails and streets, obstruct traffic-control signs and devices and fire hydrants, or pose a risk of physical injury to the public.

(b) Invasive plant species on premises and exterior property shall be maintained whereby damage to existing trees and encroachment onto adjacent properties is prevented. Invasive plant species within the City are defined by the Georgia Exotic Pest Plant Council (EPPC) Invasive Plant List, which is maintained by the Center for Invasive Species and Ecosystem Health, University of Georgia: <https://www.gaepcc.org/list/>. The list includes, but is not limited to, English Ivy (*Hederahelix*), Chinese Wisteria (*Wisteria sinensis*), Kudzu (*Pueraria montana* var. *lobata*), *Elaeagnusumbellata*, Tree of Heaven (*Ailanthus altissima*), all Privet species (*Ligustrum* spp.), and all Bamboo species other than the native species River Cane, Switch Cane.

(c) Invasive species is defined as any species that is not native to that ecosystem; and whose introduction does or is likely to cause economic or environmental harm or harm to human health. For the purposes of the city code, the guiding document will be the Georgia Exotic Pest Plant Council (EPPC) Invasive Plant List, which is maintained by the Center for Invasive Species and Ecosystem Health, University of Georgia. <https://www.gaepcc.org/list/At> this time



an amendment to the nuisance vegetation section of the city code to explicitly require the removal invasive vegetation that is encroaching from one property to another

Sec. 26-166. - Maximum height of weeds, grass, etc.

It shall be unlawful for the owner of improved property or previously improved property in the city, whether zoned residential, commercial, industrial or other, to have, place or allow grass, weeds and/or other undergrowth to exceed the height of ten inches or more on such property, including but not limited to, the front, side or rear yard, or right-of-way. Notwithstanding the above, grass, weeds and/or other undergrowth of a height of ten inches or more are declared to be a public nuisance and abatable as such.

Sec. 26-167. - Notice to abate; violation of section 26-166

(a) In the event of a violation of section 26-166, the record owner of said property shall be given notice to abate said nuisance within ten business days. Said notice shall be served by: (1) certified mail, return receipt requested forwarded to the record owner(s) of said property; and (2) physical posting of the subject property. The mailed notice shall provide a description of the location of the property, identification of this Code section and nature of the violation, and contact information of the enforcing agency. Said notices shall also state that unless corrective action is taken within ten business days from the date of the notices, the city will begin abatement proceeding against the property in accordance with section 26-168.

(b) If, in a calendar year, a property owner who has received the notice provided for in subsection (a) on a property and the subject property is determined by the City of Grantville Code Enforcement Division to be in violation of section 26-166 for a second or subsequent time, the city may forgo the notice provisions specified in subsection (a) and proceed immediately to the hearing and abatement proceeding as provided for in section 26-168.

Sec. 26-168. - Hearing and abatement.

(a) Upon the second or subsequent violation of section 26-166 or the failure to comply with a notice of abatement pursuant to subsection 26-167(a), a citation shall be filed in the Municipal Court of the City of Grantville and hearing scheduled to determine whether a violation of section 26-166 has occurred and/or whether said nuisance shall be abated. The property owner shall be served with the citation in the following manner: (1) certified mail, return receipt requested forwarded to the record owner(s) of said property; (2) first class mail to the persons in possession of the subject property; and (3) physical posting of the subject property. The citation shall provide a description of the location of the property, identification of the Code section and nature of the violation, and contact information of the enforcing agency. The citation shall specify the time and date of the hearing which shall be no less than 15 days prior to the date of certified mailing advising of the hearing date. Abating the nuisance after the filing of the citation shall not relieve the property owner from appearing at said hearing.(b)If the property owner is found in violation of section 26-166, he/she may be fined in accordance with section 26-170, ordered to abate the violation within a reasonable time or a combination of both. If the property owner fails to abate said violation as ordered by the court, the city shall be allowed to enter said property to abate same. If the property owner fails to appear at said hearing

after proper notice, and if the violation is proven by competent evidence, in addition to fines, the city may ask to immediately abate such nuisance.(c)Costs of abatement incurred by the city shall be recorded and billed to the property owner. Failure to pay the costs within 30 days shall result in a lien being placed upon the real property. Such lien shall attach to the real property upon the filing of an itemized statement of the total sum of costs in the real estate records maintained by the Clerk of Superior Court of Coweta County, Georgia.

Sec. 26-169. - Award of contracts for clearing of lots by city.

Prior to the commencement of each fiscal year, the city will contract with 3 vendors/contractors or other qualified persons for clearing lots of weeds, grass and other vegetation not in excess of two inches in diameter, and for clearing lots of weeds, grass and other vegetation in excess of two inches but not in excess of four inches in diameter; and the mayor and council shall award a contract to the best three qualified vendors, such contract to remain in effect during the ensuing fiscal year. The vendors will be given work orders in a rotation between the three for the whole year.

Sec. 26-170. - Violations and contempt of abatement order.

(a) If the property owner is found to be in violation of section 26-166 the property owner shall be fined \$150.00 for the first offense. If a property owner has had other violations of section 26-166 the subject property or other properties within the calendar year, he/she shall be fined as follows: 2 nd offense: \$300.00; 3 rd and subsequent offenses: \$500.00. The date of offenses shall be measured from the date of the citations issued to the property owner.

(b) In addition to the fines referenced in subsection (a), nothing contained herein shall prevent or prohibit the municipal court from punishing by its contempt powers any owner that willfully fails or refuses to comply with an abatement or other order of the court.

**THE CITY OF GRANTVILLE, GEORGIA**

**RESOLUTION NO. 2023-24  
BEFORE THE CITY COUNCIL**

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**A RESOLUTION TO AMEND THE FISCAL YEAR 2023  
BUDGET FOR THE CITY OF GRANTVILLE**

**WHEREAS**, Section 4.04(c) of the Charter of the City of Grantville provides that nothing shall preclude the Council from amending its budget so as to adapt to changing governmental needs during the budget period; and

**WHEREAS**, Section 4.04(c)(i) provides that “Such amendments shall be adopted by ordinance or resolution,” and

**WHEREAS**, the Ordinance adopted by the City Council on August 22, 2022, adopting the Fiscal Year 2023 budget provides that “revisions to the Budget may be made by majority vote of the Mayor and City Council at any business meeting.”

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Grantville, Georgia, and it is hereby resolved as follows:

The Fiscal Year 2023 budget for the City of Grantville is amended as shown on Exhibit A incorporated herein as set forth verbatim.

**IT IS SO RESOLVED** this 23<sup>rd</sup> day of October, 2023 by the City Council of the City of Grantville.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk



## **EXHIBIT A**

### **FISCAL YEAR 2023 BUDGET AMENDMENTS**

#### **GENERAL FUND (FUND 100):**

##### **Contingency (1052):**

Reduce Line Item 100-1052-579000 (Contingency): \$48,000.  
Should be \$130,150 vice \$178,150.

##### **Council (1110):**

Add to Line Item 100-1110-521200 (Professional): \$5,000  
Should be \$17,000 vice \$12,000.

Add to Line Item 100-1110-521210 (Legal, Accounting & Audit): \$43,000  
Should be \$63,000 vice \$20,000.

##### **Contingency (1052):**

Reduce Line Item 100-1052-579000 (Contingency): \$5,000.  
Should be \$125,150 vice \$130,150.

##### **Police Department (3210):**

Add to Line Item 100-3210-531100 (Supplies): \$5,000.  
Should be \$10,000 vice \$5,000.

##### **Contingency (1052):**

Reduce Line Item 100-1052-579000 (Contingency): \$10,000.  
Should be \$115,150 vice \$125,150.

##### **Streets (4210)**

Add to Line Item 100-4210-522320 (Rental of Equipment and Vehicles): \$10,000.  
Should be \$47,500 vice \$37,500.

**Contingency (1052):**

Reduce Line Item 100-1052-579000 (Contingency): \$15,000.  
Should be \$100,150 vice \$115,150.

**Senior Center (5500):**

Add to Line Item 100-5500-521300 (Technical): \$5,000.  
Should be \$9,500 vice \$4,500.

**Senior Center (5500):**

Add to Line Item 100-5500-531100 (Supplies): \$5,000.  
Should be \$26,000 vice \$21,000.

**Senior Center (5500):**

Add to Line Item 100-5500-531300 (Food): \$5,000.  
Should be \$85,000 vice \$80,000.

**Contingency (1052):**

Reduce Line Item 100-1052-579000 (Contingency): \$20,000.  
Should be \$80,150 vice \$100,150.

**Recreation (6120):**

Add to Line Item 100-5500-521200 (Professional): \$10,000.  
Should be \$17,000 vice \$7,000.

**Recreation (6120):**

Add to Line Item 100-5500-531100 (Supplies): \$10,000.  
Should be \$22,000 vice \$12,000.

**Other Financing Sources (9000):**

Add to Line Item 100-9000-393500 (Proceeds from Debt - Capital Leases): \$560,448.43  
Should be \$560,448.43 vice \$0.

**Police Department (3210):**

Add to Line Item 100-3210-542200 (Vehicles): \$242,277.01.  
Should be \$242,277.01 vice \$0.

**Streets (4210):**

Add to Line Item 100-4210-542200 (Vehicles): \$242,277.01.  
Should be \$242,277.01 vice \$0.

Note:

The three entries above are required by GASB Pronouncement # 87 to recognize the purchase price value of thirteen (13) vehicles leased by City of Grantville during FY 2023.

# GGPCPA

Gerald G. Pentecost, Jr., CPA

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Gadsden, Alabama 35901

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Fax (866)268-3816

September 22, 2023

To the City Council and Management

City of Grantville, Georgia

123 Lagrange Street

Grantville, GA 30220

We are pleased to confirm our understanding of the services we are to provide for City of Grantville, Georgia for the year ended September 30, 2023.

## **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of City of Grantville, Georgia as of and for the year ended September 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Grantville, Georgia's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to City of Grantville, Georgia's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of Revenue, Expenditure, and Changes in Fund Balances- Budget and Actual- Governmental Funds

We have also been engaged to report on supplementary information other than RSI that accompanies City of Grantville, Georgia's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Schedule of Expenditures of Federal Awards.
- 2) Schedule of Expenditures of Special Purpose Local Option Sales Tax

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that



an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.



We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Risk of improper revenue recognition due to errors or irregularities
- Management override of controls

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Grantville, Georgia's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of City of Grantville, Georgia's major programs. For federal programs that are included in the Compliance Supplement, our compliance and

internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on City of Grantville, Georgia's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of City of Grantville, Georgia in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.



Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on December 29, 2023.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the

objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to State of Georgia or its designee; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Gerald G. Pentecost, Jr., CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to State of Georgia or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gerald G. Pentecost Jr., CPA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of Georgia. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Gerald G. Pentecost Jr., CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately September 28, 2023.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$27,950. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

**Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the City Council and Management of City of Grantville, Georgia. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to City of Grantville, Georgia and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Gerald G. Pentecost Jr., CPA

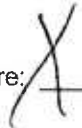
**RESPONSE:**

This letter correctly sets forth the understanding of City of Grantville, Georgia.

Management signature:  \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature:  \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_





RECEIVED  
9/25/23 TK

## City of Grantville Application for Commissions & Boards

I am interested in being considered for appointment to the following commissions and boards:

- Historic Preservation Commission
- Planning and Zoning Commission
- Downtown Development Authority
- Parks and Recreation Advisory Board

Name of Applicant:

Susan Seaman

Home Address:

74 Canterbury Drive

City: Grantville State: GA Zip Code: GA 30220

Home Phone: 770-583-3247 Email: Susanj.seaman@yahoo.com

Number of Years as Grantville Resident? 22

Nominated by (if not by self): David Clark

Occupation: Application Support Business/Company Name: ILL

Work Address: 200 E. Randolph St. City: Chicago Zip Code: 60601

Work Phone: 678-378-2926 Fax Number: \_\_\_\_\_

Preferred Mailing Address  Home  Work

Do you currently serve on any Grantville Commissions/Boards? \_\_\_ Yes  No

If so, which one(s)? NA

Degrees earned and schools attended: Some college - LaGrange College

Professional experience (include professional memberships and previous employment):

Administrative, IT

Community Activities (include civic clubs, volunteer activities, service organizations, etc.):

Meals on Wheels, Sisters For Society, Silver Bells, Bowling

Comments/special qualifications: I have volunteered with

several non-profit organizations and would love

to help serve our community with the Grantville

Parks and Recreation Advisory Board

Why do you want to serve on this commission/board? To assist with

Parks and Recreation activities and events

Signature: Susan Seaman

Date: 9-25-23

Thank you for your interest in volunteering to serve on a City of Grantville commission or board! The duties and responsibilities vary, however members are expected to attend all regularly scheduled meetings (most commissions/boards meet once monthly). Additional responsibilities will often include conducting independent research outside of these regular meetings in furtherance of the goals and objectives of the commission or board.

**Please note: This application and all information contained herein is a Public Record**

## Memorandum

**To:** Mayor and Council Members

**From:** City Manager

**Subject:** Salary Increase and COLA retroactive to October 4, 2023

The City Council, by majority vote, approved and adopted Resolution Number 2023-19 which approved and adopted the Fiscal Year 2024 Budget. Exhibit A attached to and incorporated within Resolution Number 2023-19 provided for salary increases of \$1.00 per hour and a 5% COLA for all employees commencing October 4, 2023.

Section 7: Benefits of the Employment Agreement of the City Manager in Subsection B. provides that "Except as otherwise provided herein, the Manager shall accrue all other benefits at the same level as other employees of the City.

However, Section 6: Compensation in Subsection B. provides that "The Manager may be provided with such additional or further compensation above the base salary as may be voted by the City Council from time to time based upon its annual performance evaluation and review of the Manager, but such additional or further annual compensation shall not be less than the average across the board increase granted to other City employees."

Therefore, although Resolution No. 2023-19 with Exhibit A was adopted and approved by a majority vote of the City Council, the City Manager, with an abundance of caution, requests that a vote be taken on his salary increase of \$1.00 per hour and 5% COLA increase retroactive to October 4, 2023.

**STATE OF GEORGIA  
COUNTY OF COWETA**

**INTERGOVERNMENTAL AGREEMENT BETWEEN  
THE CITY OF GRANTVILLE, GEORGIA, COWETA COUNTY, GEORGIA,  
AND THE TAX COMMISSIONER OF COWETA COUNTY REGARDING  
PROPERTY TAX COLLECTIONS**

THIS AGREEMENT made and entered into on this the 19<sup>TH</sup> day of SEPTEMBER, 2023, between the City of Grantville, Georgia, hereinafter referred to as "City", Coweta County, Georgia, hereinafter referred to as "County", and Justin T. McMichael, the duly elected Tax Commissioner of Coweta County, hereinafter referred to as "Tax Commissioner", hereinafter collectively referred to as the "Parties."

WITNESSETH:

**WHEREAS**, the Parties by this Agreement desire to provide efficient tax collection procedures in order to insure fair and accurate taxation for all citizens and property in the City; and

**WHEREAS**, in furtherance thereof, the Parties feel that it would be in the best interest of all citizens and taxpayers of the City for this Agreement to be made providing for collection of City taxes by and through the Tax Commissioner.

**NOW THEREFORE**, in consideration of the foregoing recitals and the mutual covenants and agreements of the Parties, the sufficiency whereof is hereby acknowledged, the Parties do hereby contract, each with the other, as follows:

1. TERM. The Agreement shall begin on the first (1<sup>st</sup>) day of October, 2023, and terminate on the thirtieth (30<sup>th</sup>) day of September, 2024. Thereafter, this Agreement shall be automatically renewed annually on the first (1<sup>st</sup>) day of October of each

succeeding year unless terminated by the City or the Tax Commissioner with 120 days written notice given to the other Parties.

2. POWERS AND DUTIES. During the term of this Agreement, the Tax Commissioner is empowered to and shall perform the following duties:

- (a) prepare the tax digest totals for the City for the tax year which such taxes are to be collected;
- (b) based upon the millage rate as fixed and determined by the governing body of the City, levy, assess, and collect all City taxes for the year which taxes are to be collected in the same manner as taxes for the County are levied, assessed, and collected;
- (c) apply and invoke any remedies, methods, and procedures within the time period as allowed by law including levy and sale, and waiver of penalties and interest in the case of reasonable cause as provided by O.C.G.A. §48-3-3 et seq. and 48-5-242 et seq.
- (d) remit to the City its portion of the taxes levied on property located within the City every two weeks beginning on October 1<sup>st</sup> of each month through February 28<sup>th</sup> of the following year and then monthly until October 1<sup>st</sup> of that same year, along with collection and/or delinquent reports as warranted or requested by the City. Uncollected parcels shall be placed for collection/levy and sale in the same manner as unpaid state, county, and school taxes. This process may be amended from time-to-time upon written agreement




between the City Manager, County Administrator, and the Tax Commissioner.

3. HOMESTEAD TAX RELIEF GRANT. On March 13, 2023, the Governor signed law enacting the Homestead Tax Relief Grant (“HTRG”) to provide eligible homeowners in Georgia a tax relief grant in the form of an \$18,000 reduction of the assessed value of their homestead property (Ga. Const. Art. VII, §IIA, Para. I). The Department of Revenue (“DOR”) will reimburse the City for the total amount of taxes credited on homesteaded property tax bills. As tax collector, the Tax Commissioner will submit all the required documents to the DOR to receive the reimbursement.

4. COMPENSATION. The City shall pay the County a sum of money equal to one dollar and fifty cents (\$1.50) for each billable parcel of City real and personal property on the tax digest within thirty (30) days of the date of the approval of the tax digest for such tax year by the State Revenue Department of Georgia, as compensation for such additional duties and responsibilities required on the part of the Tax Commissioner for the levy, assessment, collection, and for the accounting for and payment of the City taxes pursuant to the provisions hereof. The County shall pay all monies paid to it by the City under this Agreement to the Tax Commissioner for such additional duties and responsibilities in addition to that compensation provided by law to be paid to the Tax Commissioner by the County.

5. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement of the Parties and shall not be altered or amended except in writing signed by the Parties.

IN WITNESS WHEREOF, the Parties have hereunto affixed their signatures on the date hereinabove written.

By:   
Justin T. McMichael, Tax Commissioner

*Signatures continued on the following page*

City of Grantville, Georgia

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Mayor

Attest:

---

Clerk

*Signatures continued on the following page*

Coweta County, Georgia

*[Handwritten Signature]*

Chairman

Attest:

*[Handwritten Signature]*

Clerk

