

The following will show where the county was on January 1, 2021 and what has been done to correct the issues found.

1. ABM Contract

a. What was found.

- i. The previous administration signed a 15 yr note for \$1,800,000 to replace air conditioning units and lighting as well as seal building envelopes.
- ii. The contract for the work was through ABM, a company known to work with governments to provide an “energy savings plan”. The \$1,800,000 price tag seemed considerably high so we asked a reputable HVAC company to estimate the project based on the project list provided by ABM. The estimate was approximately \$1,000,000.
- iii. There was also a contract, through ABM, for Preventative Maintenance(PM) at a cost of \$38,000/yr, beginning after year one. The PM contract included cleaning HVAC coils, replacing belts, and checking freon levels yearly. Note: there are only two AC units that require belts with only two belts each. Also, if the freon was found to be low, there would be an additional charge for freon or any other repairs needed. The contract also included replacing filters quarterly.
- iv. The units were not functioning properly and the service calls that were not covered under warranty were costly, usually over \$1,000 each.
- v. The \$1,800,000 debt was somehow not reflected on the audit.

b. How did we address this issue?

- i. We investigated suing the company but were told by attorneys that it would be pointless. ABM specializes in these type contracts and by having banks provide the financing, there’s little to no recourse against ABM.
- ii. We canceled the PM contract and opted to use county employees and local vendors at a fraction of the \$38,000 quoted.
- iii. We now have a company out of Albany that maintains the units that can not be maintained by local HVAC companies. The units are functioning better and our service fees have decreased dramatically.
- iv. Unfortunately we are still responsible for the \$1,800,000 note with an annual payment of \$162,000.
- v. The ABM loan is reflected on the audit now which provides an accurate debt figure on the audit.

2. Fire Department

a. What was found.

- i. Irwin Co. has 9 fire stations. Of our nine fire engines, only two would crank.
- ii. Of those two, one required a jump start.
 1. Special thanks to the crew at Waterloo.
 - a. Theirs was the only fire station that was being maintained and that truck was the only engine that would operate aside from the engine at the main station.
- iii. Not a single engine we owned had a valid pump test.
 1. According to ISO(Insurance Services Office, Inc.) who issues the ratings for homeowners insurance, without a valid pump test to prove that the engine operates, you are considered to have **NO** coverage.

- iv. We only had 5 volunteers on our roster, you need a minimum of 4 to open a single station.
 - v. We are required to have a minimum of 36 volunteers to keep the 9 volunteer stations we have open. It takes 4 firefighters per engine to get credit from ISO. Even with a certified engine, if the engine shows up to the fire with less than 4 certified volunteers, you do not receive credit. This is why every station should have at least 6 certified members so there are backups available.
 - vi. Even if citizens would have volunteered, we did not have the equipment to outfit more firefighters.
 - vii. Fire stations were like haunted houses with spider webs between engines and walls from years of no use. It was obvious some engines had not been touched in years.
- b. What has been done to correct those issues.
- i. Purchased and outfitted 6 used, operational fire engines. Most engines have been certified. Those that have not are currently being prepped for pump testing.
 - ii. Purchased 3 vacuum tankers and one vacuum tanker/engine.
 - iii. Serviced all usable equipment
 - iv. Sold or currently selling all surplus equipment
 - v. Received donations from larger departments from as close as Coffee and Tift to as far as New York.
 - vi. Held firefighter training classes to add qualified volunteers. ***There will be more classes offered if you would like to volunteer.***
 - vii. Cleaned all stations and installed new lighting where needed.
 - viii. Treated the Holt station for an active termite infestation.
 - ix. Installed functioning heaters to prevent freeze damage to engines.
 - x. Applied for and received over \$150,000 in grant funds and over \$75,000 worth of equipment through grants and donations.
 - xi. The total tax payer funding spent to perform/purchase all of the above was less than the cost of one new fire engine or tanker.

3. Mystic Water

- a. What was found.
- i. Tank 1
 - 1. Outer paint is thought to be lead based and is cracking and peeling. Needs to be sandblasted and repainted.
 - 2. Air pump to provide pressure and prevent the tank from being waterlogged was not operational causing the well to oscillate on and off every 30 seconds or less.
 - ii. There was no back up electrical supply in the case of a power outage.
 - iii. Meters were worn out and not reading accurately so billing was not correct.
 - iv. Well pumps had not been serviced in decades.
 - v. Pump house mortar joints are degraded to the point that you can see into the building between the blocks
 - vi. Discovered hydrants were not being flushed on a periodic basis as needed.
 - vii. Well 2 was not online and not being used
 - viii. Protective fencing had been damaged by a fallen tree and needs repairing
- b. What is being done to address these issues?

- i. In October of 2021, a federal grant was applied for and later awarded for \$378,000.
- ii. It was discovered that multiple CDBG(Community Development Block Grant) projects had been completed and all underground piping had been replaced with modern, safe materials.
- iii. We are currently bidding portions of the grant project.
- iv. Water test results taken at the wells show that all levels are within the guidelines set by the EPD. Note: Water test provided by individuals which show high levels of toxins were taken from inside the home. The county is not legally allowed to provide services beyond the meter, therefore, if the contaminants are not found in the system but are found in the home, it would lead us to believe the contaminants are originating from the residents side of the meter and therefore outside the county's control.
- v. Hydrants have been flushed twice in the past 4 months and will continue to be flushed periodically to reduce discoloration in the water.

4. LMIG Match

- a. What was found.
 - i. The county receives between \$500,000-600,000 annually from the state to assist in road resurfacing projects. The county is required to contribute a 10% match on all LMIG funds used. The county was approximately \$210,000 behind on matching contributions, meaning over \$2,000,000 had been spent with no match from the county.
 - ii. If audited, the county stood to lose access to future LMIG funds for being out of compliance.
- b. Where we are now.
 - i. Once the match issue was found, we began paying for all LMIG projects out of TIA funds which can be used as matching funds. The county is now in compliance with all LMIG requirements.

5. EMS Ambulance Purchase

- a. What was found.
 - i. An ambulance was purchased for \$186,000 with only one bid submitted, 3 bids are generally required for any purchase of this size.
 - ii. No grant funding was sought in this purchase.
- b. What's been done?
 - i. We applied for and received a \$50,000 grant and \$136,000 USDA loan. The USDA, low interest loan, reduced the rate charged in the lease. The combination of grant funding and lower interest has saved the community approximately \$68,000 on the ambulance.
 - ii. The current price of a new ambulance is approximately \$210,000. We began looking at used equipment. Larger cities will frequently rotate ambulances at set intervals regardless of condition. We recently purchased a used ambulance, in good condition for \$26,000. After service, paint, and relettering, we have less than \$32,000 in that ambulance.

6. Cellular Phone Service

- a. What was discovered.

- i. 10 unused lines were found on the county's phone bill. When researched, a 3 year(max available) report was run and found NO usage for any of the 10 lines for those 3 years.
 - ii. All active lines were on outdated plans with cost ranging around \$100/month each
 - b. Where we are now.
 - i. We terminated those 10 lines and moved the remainder of our lines to a government carrier at discounted governmental rates. The change in plans and disconnected lines have saved the county over \$1,000/month.
7. Landline and Internet
- a. What was discovered.
 - i. There were 7 separate internet connections in the basement of the courthouse alone.
 - ii. The internet and phone system were provided by separate companies and were costing close to double what department heads had been quoted.
 - b. What has been done to correct this?
 - i. We terminated service with Windstream and Mediacom and began working with Clik Broadband.
 - ii. Clik has consolidated those excess internet connections, provided a new phone system, terminated unused phone lines, provided faster internet service speeds and has provided impeccable customer service.
 - iii. The change consolidated our bills and will save the county over \$36,000 annually.
8. Road Department
- a. What we found.
 - i. Two graders and one tractor were leased.
 - 1. While leases have tax benefits for private business, they have an adverse effect on local government. The lease company is not tax exempt and therefore are required to pay taxes. That expense is passed through to the county within the lease amount. On those 3 pieces of equipment, that equates to over \$50,000 in taxes. Once the lease is over, the county turns the equipment in with no equity or has the option to buy the equipment out of the lease.
 - ii. It was found that the county opted to purchase a backhoe at the end of a previous lease. That buyout payment had not been made and was over a year past due. After researching the transaction, it was verified that we owed over \$41,000 to John Deere.
 - iii. Note: Grants are not allowed on lease equipment.
 - iv. Almost all credit accounts were on hold for non payment so the county was on cash terms with most suppliers.
 - v. Grader blades were being purchased in bundles of 10, costing almost double the cost per blade along with the added cost of sending an employee to Albany or Valdosta to pick them up.
 - vi. The road department had no service/fuel truck and no mobile air compressor. The department was averaging over 6 service calls per month at \$150/call.
 - vii. Equipment was driven back to the shop daily for refueling. This was adding hours and wear/tear to equipment as well as wasting man hours.
 - viii. We did not have a mechanic on staff resulting in service calls for minor issues. An average service call from John Deere or CAT is more than \$2,000/call. The county

did not own adequate tools or have a lift available to perform service work in house.

- ix. We did not have a functioning welder leading to service calls for minor welding repairs.
 - x. There were no service records on our equipment. When asked how they knew when to change oil, the current road superintendent stated “we don’t change it, we were told we didn’t have the money”.
 - xi. We had no way for a non CDL driver to haul a backhoe, meaning if one of our two current CDL drivers were not available, emergency road clean up had to be done by hand.
 - xii. The county was buying sand clay mix from Scruggs when we had places to source our own locally.
- b. What changes have been made.
- i. This is our last year on the current grader lease. We currently own two graders and have another one on the way. We’ve received over \$225,000 in grant funds to purchase equipment and have three grants currently applied for. We’ve also used USDA low interest loans for purchases, saving approximately half the previous interest cost. Once the two leased graders are returned, we will own 100% of our equipment.
 - ii. The \$40,000 owed on the backhoe has been paid and all credit accounts are in good standing and reopened.
 - iii. We began purchasing grader blades by the semi truckload. This has saved us approximately \$20,000 annually on the actual blades and an unknown amount on mileage and labor on trips to Albany or Valdosta.
 - iv. We now have two service trucks with two mechanic/equipment operators allowing us to change our own tires, do onsite mechanical repairs and welding, and provide fuel to equipment onsite so equipment spends more time working and less time riding back and forth to the shop. Both trucks purchased were used and both have functioned well saving an unknown but considerable amount in service calls.
 - v. All equipment is now being serviced at proper intervals and service records are now being kept.
 - vi. Shop has been expanded by 1 bay and a drive on lift was added.
 - vii. We now have 4 CDL drivers, a gooseneck that can be pulled by a dually, and a tag along that we can pull with a dump truck only requiring a Class B license.
 - viii. We’ve found places on county property and through private landowners who would donate the soil so we no longer buy dirt.

9. TIA Funding

- a. What was found
 - i. The county was using the majority of the TIA funding to run the road department. While this was legal, it was not in the true spirit of what TIA was intended for. TIA was intended to help our region resurface aging roads that all communities struggle to fund.
- b. What has changed
 - i. With the use of grant funding and proper management, the road department is being run through the general funds of the county.
 - ii. TIA funds are currently used to perform road projects and fund the match required through the LMIG program. This allows more resurfacing projects. Keep in mind

the county has over 190 miles of paved roads and it currently costs over \$165,000/mile to resurface a road.

- c. Future projects.
 - i. In the last commission meeting, Hickory Rd. and Cheifton Circle were approved for resurfacing.
 - ii. The resurfacing of Alapaha River Rd., patching on Whitewater just past the bridge, and new lines painted on Eisenhower will be bid within the following month and those jobs should begin in May or June.
 - iii. Roads included in the next round of TIA projects are Wray Rd., Holt Rd., and Pinetta Rd. with an estimated total cost of \$7,013,000.
 - iv. The state has just announced an additional LMIG payment this year which should be approximately \$600,000. A needs assessment is being performed by Statewide Engineering to determine where that funding will be best spent.

10. Sheriff's Office/Detention Center

- a. What was found
 - i. The sheriff's office employees were the lowest paid in our area and our Sheriff was struggling to provide services to our community due to a lack of personnel.
 - ii. Department vehicles were aging and needed to be replaced for the safety of the officers and due to large repair bills.
 - iii. Body cams were outdated and no longer supported.
 - iv. Body armor(rifle plates) were needed for officers' bullet proof vest.
 - v. Our detention center was struggling from losing the immigration contract with I.C.E. due to a frivolous claim against Dr. Amin. The overall impact of a loss of this facility would be over \$1,000,000/yr on the sheriff's budget.
- b. What's been done.
 - i. A salary survey was done on all county staff that revealed they were the lowest paid in the area. That study and the recommendations within were implemented which provided raises to all county employees with the exception of elected officials who are not allowed by law to participate in such raises.
 - ii. A total of 7 new vehicles have been purchased for the sheriff's department in the past 3 years. Most have been partially funded by grant funding totaling over \$100,000.
 - iii. Usable vehicles are passed down to non-emergency departments when feasible.
 - iv. Body cams and rifle plates were purchased with the assistance of over \$98,000 in grant funding attained by Sheriff Youghn and Major Rogers.
 - v. Contacts with other counties in Georgia have managed to keep the detention center viable, saving Irwin Co. taxpayers over \$1,000,000 annually. Claims against the facility and Dr. Amin has been found to have no merit resulting in a monetary award to Dr. Amin. The detention center is also in a similar suit that has not yet been settled.

11. Finances

- a. What was found
 - i. As stated above, many bills were not paid including our mandatory contribution to the district court system.
 - ii. The financial records were found to be very inaccurate.
 - iii. General fund balance on 1/1/21 was \$1,174,704
 - iv. Previous audits showed that spending was well beyond budgeted projections.

- v. The county had been late on their audit so frequently that the state would no longer grant an extension.
 - vi. The county was cited multiple times for the same issues with no apparent corrective actions taken to remedy those issues.
 - vii. The county was providing health benefits to all employees for free, meaning some were accepting benefits simply because they were free, not because they needed them. We had 5 employees that were either eligible for better benefits through their spouse or were eligible for Medicare which would save them money.
- b. Where we are now
- i. All accounts payable are current
 - ii. We've hired a lady who has over 20 years experience in a governmental auditing office. She has worked hard to correct our financial records.
 - iii. General fund balance on 1/1/24 was \$2,259,963.
 - iv. The impact from the grant funding and or equipment the county has applied for and been granted is over \$1,819,000. This has been instrumental in stabilizing the county's finances.
 - v. According to the most recent audit, the county is currently in a strong financial position with expenditures inline with budget projections.
 - vi. The current audit is expected to be completed on time.
 - vii. All sitings have been addressed.
 - viii. We now have a staff that is trained to handle our finances according to regulations. This helps to prevent mishandling of funds.
 - ix. The county opted to charge employees \$60/month for insurance. This was mainly so people didn't accept the insurance simply because it was "free". We also had the insurance company meet with each employee to see what their best option was. Overall, this saved the county over \$100,000 annually.

12. Insurance Audit

- a. An internal insurance audit was performed which found that we were paying for insurance on items we no longer owned and had vehicles that had not been added to the policy. All those issues were addressed.
- b. It was also found that building values were grossly inaccurate. Offices which were moved out of the courthouse during the remodel were still reflecting the courthouse address with values representative of their footprint in the courthouse. If the tax offices had burned or been destroyed in a storm, we would've likely been without coverage. Those issues have been corrected.

13. Drug Task Force

- a. The grant which funds the South Central Drug Task Force requires it to be multi-jurisdictional. All other participating communities had dropped out. Losing the CJCC grant that funds the task force would cost us over \$140,000 annually in funding.
- b. Sheriff Youghn, Commander Fitzgerald, Agent Bowen, and Chairman Carver worked with Atkinson and Coffee County to gain their support, saving the funding and therefore saving the task force.

14. Hospital

- a. The hospital falls under the county government and therefore all 5 commissioners are required to sit on the hospital authority board. In 2021 the outlook for ICH was bleak at best. ICH was losing over \$3,000,000 annually and as of 2021, was only surviving due to Covid funds.

- b. The board worked to exhaust all efforts to save the hospital but was making little progress. Late in 2022, we were introduced to Quentin Whitwell of Progressive Health Systems. The hospital board, with Whitwell's leadership, made some tough decisions including ending a long term focus on OB services.
- c. In early 2022 the hospital had payables of \$1,700,000 and was in danger of not making payroll. Less than one year later, the hospital is financially stable with less than \$60,000 in payables, all of which is current, and exploring ways to expand services.
- d. The attached nursing home has an impressive 5 star rating according to CMS and is soon to see a full remodel, the first in 60 years. The groundbreaking for the remodel will be on 2/21/24

15. E911 Center

- a. What was found
 - i. In 2021 we were operating on a 911 system that was long overdue for replacement. The equipment was beyond end of life and was being repaired using used parts off ebay and amazon.
 - ii. There were also legal liability issues with the current arrangement.
- b. What has been done to address this issue
 - i. A \$50,000 grant along with a \$281,000 low interest loan from USDA was applied for and received to completely replace the 911 system. The new system will receive annual updates to prevent the above issue being repeated.

16. County Offices

- a. What was the issue
 - i. The county offices were spread all over town.
 - ii. The elections office was in a rented location costing \$9,600 in rent.
 - iii. Each office had their own utilities(electric, phone/internet, water, trash, etc), copying machines, break areas, etc.
- b. What has changed
 - i. The county purchased the old Meeks CPA office which will soon house the commissioners, tax commissioner, tax assessor, planning/zoning, elections, recreation, and public safety director's office.
 - ii. With the purchase of the new building, constituents will have a central location for more services and will save an estimated \$70,000 per year in expenses.

17. Building maintenance

- a. What was found
 - i. Library Roof was included in an insurance claim but had not been replaced.
 - ii. Sheriff's Office roof was leaking and beyond repair. The rear gate was not operational which was noted on our insurance as a risk.
 - iii. Courthouse roof is leaking into the courtroom and causing damage.
 - iv. Extension Office roof is beyond repair.
 - v. Senior citizens roof was leaking.
 - vi. EMS office roof was leaking.
- b. What has been done.
 - i. Library and Sheriff's office roofs have been replaced.
 - ii. EMS and Senior Citizens Center roofs were repaired.
 - iii. We recently voted to replace the roof on the Extension Office.
 - iv. We are currently working on a grant to replace the roof on the Courthouse.

