AGENDA ITEM SUMMARY
July 1, 2021

Item # 6A

ITEM SUMMARY:

Approval to employ/sanction James l. Whitaker, P.C., Certified Public Accountant to provide financial services to the City of McDonough for the year ending on June 30, 2022, in the form of the year end audit and internal control related report, and other necessary reports to be in compliance; authorization for the Mayor and City Administrator to sign the engagement letter.

SPECIAL CONSIDERATIONS OR CONCERNS:

Mr. Whitaker will provide the annual audit and the internal control report and other reports in accordance with Government Auditing Standards.
A Single Audit will be required since the City received more than $750,000.00 in federal financial aid.

STAFF RECOMMENDATION:

Staff recommends Mr. Whitaker to provide these financial services.

FINANCIAL IMPACT: (Funding Source)

The standard estimated fee for these services is expected to range between $45,000.00 to $50,000.00 and will be paid from the General Fund.

ATTACHMENTS:

Copy of the Engagement Letter

Submitted by:

Janis Price, City Clerk

JAMES L. WHITAKER, P.C.
Certified Public Accountant
2295 Henry Clower Blvd., Suite 205
Snellville, Georgia 30078
Telephone: 678-205-4438
Fax: 678-205-4449

Member of
The American Institute of
Certified Public Accountants

Member of
Georgia Society of
Certified Public Accountants

June 7, 2021

To the Mayor, City Council and Management
City of McDonough, Georgia
136 Keys Ferry Street
McDonough, GA 30253

We are pleased to confirm our understanding of the services we are to prove City of McDonough, Georgia for the year ended June 30, 2021. 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 related notes to the financial statements, which collectively comprise the basic financial statements of the City of McDonough, Georgia as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of McDonough'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 McDonough's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information of 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 evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. GASB Required Pension Information
3. GASB Required OPEB information

We have also been engaged to report on supplementary information other than RSI that accompanies City of McDonough'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 auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements.

1. Schedule of Expenditures of Federal Awards

2. Combining Financial Statement

3. Individual Fund Financial Statements and Budgetary Schedules

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to 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. The objective also includes reporting –

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 Regulation (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states 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 include a paragraph that states 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.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; 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 the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our single audit. Our reports will be addressed to management and the Mayor and City Council of City of McDonough, Georgia. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. 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.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. 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 limitation of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S generally accepted auditing standards 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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 that 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 McDonough'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 McDonough'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 McDonough'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 McDonough, Georgia. In conformity with U.S. generally accepted accounting principles 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.

Management Responsibilities

Management is responsible 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 objective 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 U.S. generally accepted accounting principles; and for compliance with applicable laws and regulation (including federal statutes) 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.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are 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, including identification of all related parties and all related-party relationships and transactions, (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.

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 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. Management is 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 August 1, 2021.

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) in conformity with the Uniform Guidance. You agree to include in 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. 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); (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 Objectives section in 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.

You agree to assume all management responsibilities relating to 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, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, 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.

Engagement Administration, Fees, and Other

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.

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 section 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 City of McDonough, Georgia; 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 James L. Whitaker, P.C. 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 Georgia Department of Budget 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 James L. Whitaker, P.C. 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 a Federal or State Agency. 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.

We expect to begin our audit on approximately June 30, 2021 and to issue our reports no later than December 31, 2021. James L. Whitaker is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs and is expected to range between $45,000 and $50,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoice 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 audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to City of McDonough, 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 enclosed copy and return it to us.

Very truly yours,

James L. Whitaker

James L. Whitaker, Managing Owner
James L. Whitaker, P.C.

RESPONSE:

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

Management signature: ______________________________

Title: ______________________________

Date: ______________________________

Governance signature: ______________________________

Title: ______________________________

Date: ______________________________

Clausell & Associates, P.C.
Certified Public Accountants • Management Consultants
Certified Forensic Accountants

Report on the Firm's System of Quality Control

October 23, 2019

To the Partners of James L. Whitaker, P.C.
and the Peer Review Committee of the Georgia Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of James L. Whitaker, P.C. (the firm), in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James L. Whitaker, P.C. in effect for the year ended June 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail*. James L. Whitaker, P.C. has received a peer review rating of *pass*.

Clausell & Associates, P.C.

Clausell & Associates, P.C.

4260 Clausell Court • Suite 200 • Decatur, Georgia 30035 • Office (404) 288-5117 Fax [illegible]
Member of Georgia Society, American Institute of Certified Public Accountants and Division for Certified Public Accountant Firms

CITY OF MCDONOUGH, GEORGIA
NONATTEST SERVICES DISCLOSURE

FOR THE YEAR ENDING JUNE 30, 2021

In connection with our audit of the financial statements of the above referenced client, we have discussed with the client's management the importance of their acknowledgement of their responsibilities regarding any nonattest services we may perform during the audit. Nonattest services that we may perform during the audit include the following:

1. Preparation of the draft financial statements and related notes.
2. Preparation of the general ledger trial balance for use during the audit. Our preparation of the trial balance will be limited to formatting information in the organization's general ledger into a working trial balance.
3. Preparation of proposed journal entries necessary to convert your cash basis records or modified accrual records to the accrual basis of accounting. The journal entries will be prepared from information that you provide to us.
4. Preparation of the organizations depreciation schedule from the information you furnish to us such as additions, deletions, depreciation methods and asset lives.
5. Preparation of the organization state and federal information returns (form 990) or income tax returns, if applicable.
6. Preparation of the organization's "Report of Local Government Finances" as required by the Department of Community Affairs.
7. Preparation of the organization's "Solid Waste Report" as required by the State of Georgia, Environmental Protection Division.
8. Preparation of the annual impact fee report required by the State of Georgia.
9. Assistance with the preparation of the Data Collection Form and Schedule of Federal Expenditures as required with Single Audit Reports.
10. Assistance with the Introductory and Statistical Sections of the City's Comprehensive Annual Financial Reports.
11. Assistance with bank reconciliations.

Your responsibilities as they pertain to the above mentioned nonattest services that we may perform are as follow:

A. To make all management decisions and perform all management functions.
B. Designate an individual with suitable skill, knowledge, or experience to oversee any nonattest services, tax services, or other services we may provide.
C. To evaluate the adequacy and results of the services performed.
D. To take responsibility for the results of the services.
E. Establish and maintain internal controls, including monitoring ongoing activities.

We, in our sole professional judgment, reserve the right to refuse to do any procedure or take any action that could be construed as making management decisions or performing management functions. We will adviso management with regard to positions taken in the performance of or preparation of any of the above services, but management must make all decisions with regard to those matters.

AGENDA ITEM SUMMARY
Date: July 01, 2021

Item # 6D

ITEM SUMMARY:

Approval and required signature(s) for Loudoun Communications to provide and complete installation of four (4) poles and four (4) ES-5000DX Weather Warning Sirens including diagnostics battery back-up, RTU activation and voice. This will be a turnkey project and will be monitored and activated by Henry County 911 Authority as all other weather sirens within Henry County.

SPECIAL CONSIDERATIONS OR CONCERNS:

These poles and sirens will be strategically placed throughout the city on currently owned city property and will alert city residents of imminent weather situations.

STAFF RECOMMENDATION:

This project is important for the safety and security of our citizens, and staff recommends approval.

FINANCIAL IMPACT: (Funding Source)

The equipment and installation cost is $23,600.00 for each, for a total project cost of $94,400.00. It will be paid with funds from SPLOST V

ATTACHMENTS:

Copy of Invoice attached

Submitted by: **Dave Williams,** Deputy Fire Chief

Loudoun Communications, Inc.

Sales Proposal

5680 Stitcher Court
Douglasville GA 30134
Phone: (770) 948-9566
Fax: (770) 948-9532

*Two-Way Radios * Data Communications * 911 Consoles * Sirens*

By: Lynne Poorman   Email: *Lynne@Loudouncomm.net*   Date: 2021-06-23   No: LC-10119

Qty	Model	Description	Price ea.	Total
4	ES-5000DX	Weather Warning Siren with Diagnostics	$19,750.00	$79,000.00
		Battery Back-up, RTU Activation, Voice		
4	INSTALLATION	Siren installation including Pole Placement	$3,850.00	$15,400.00

Quotation To:
Company: McDonough Fire Department
Address: Attn: Accounts Payable
88 Keys Ferry
McDonough GA 30253
Attn: Chief Steve Morgan
Email: smorgan@mcdonoughga.org
Phone: (770) 957-1333
Fax: (678) 432-0400

Equipment	$94,400.00
Sales Tax	$0.00
Installation	$0.00
Deposit	$0.00
Total Sale	$94,400.00

(Pricing valid for 30 days from proposal date)
(Shipping may be additional if not included in Proposal)

OPERATING MODES

Conventional
VHF/UHF
700/800 MHz
P25
Nexedge

ES-5000DC

Emergency Weather Warning Siren

ES-5000DC Emergency Weather Warning Sirens are 100% electronic with no mechanical moving parts for the highest dependability rate. Each siren is standard with:

- 4 Extra large fixed horns which provide 360 degree omni-directional continuous coverage
- 130dbc at each horn for powerful penetrating notification
- Battery back-up and radio control
- Weatherproof housing for all electronics and electronic devices

Options Available:

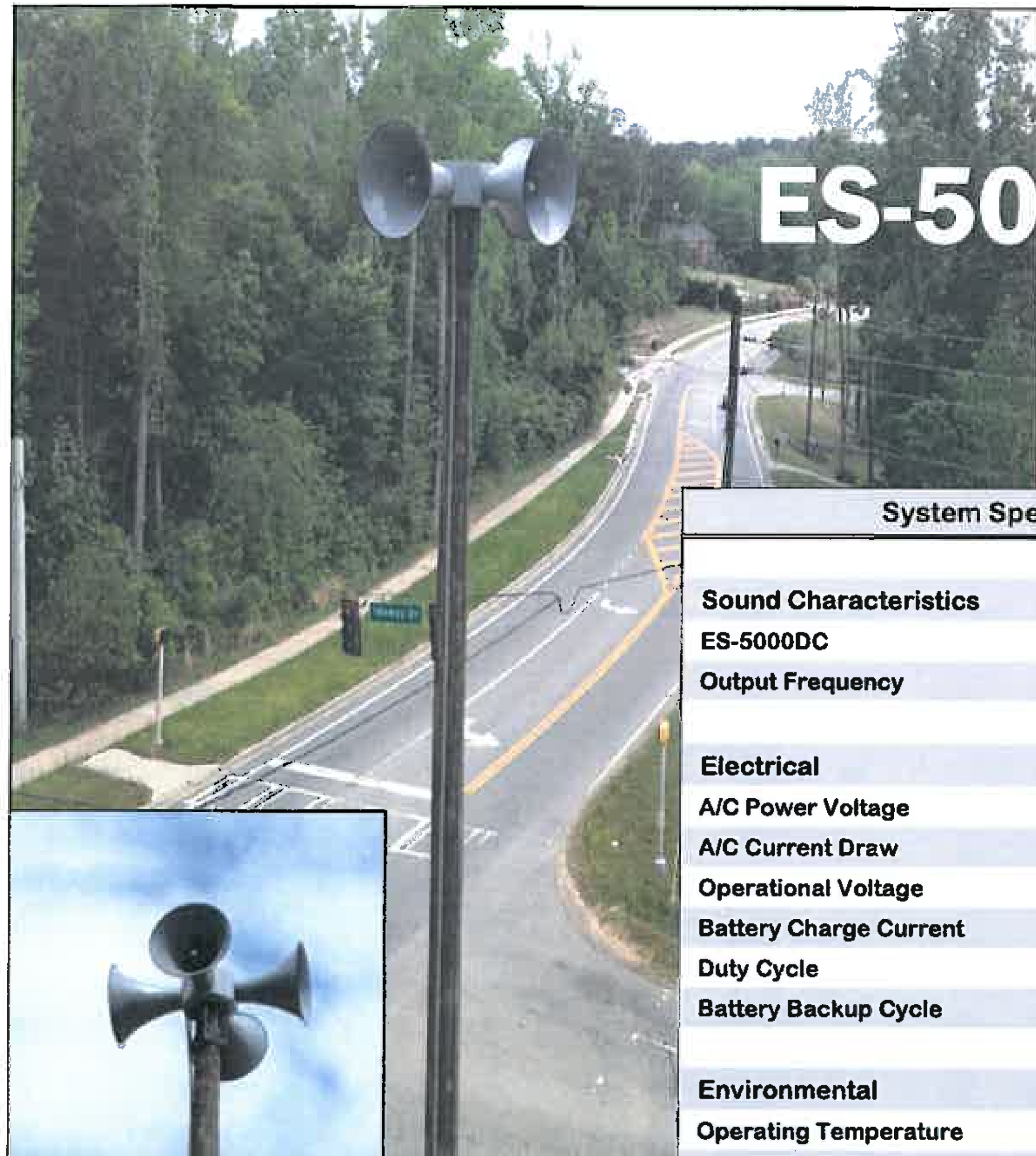
- Voice message capability
- PC Graphical Interface with radio system interoperability and system diagnostics

Standard Functions

- Up/Down
- Steady
- Cancel

Loudoun Communications, Inc.
5680 Stitcher Court Douglasville, GA 30134
Voice: 770-948-9566 Fax: 770-948-9532

ES-5000DC



System Specifications	
Sound Characteristics	**Rating**
ES-5000DC	130dB
Output Frequency	400-800Hz
Electrical	
A/C Power Voltage	120 Vac
A/C Current Draw	7.5 amps
Operational Voltage	12 V DC
Battery Charge Current	15 Amps (max)
Duty Cycle	30 minutes
Battery Backup Cycle	14 Days (Standby)
Environmental	
Operating Temperature	-40c to 60c
Wind Speed	115 MPH
Size and Weight	
Control Cabinet (HxWxD)	40" x 27" x 17"
Control Cabinet Weight	185 lbs

Sample Diagnostics Screen

Loudoun Communications, Inc.
5680 Stitcher Court Douglasville, GA 30134
Voice: 770-948-9566 Fax: 770-948-9532

CONSENT AGENDA ITEM
JULY 1, 2021

ITEM NUMBER: 11

ITEM SUMMARY:

Resolution to amend the SPLOST V Project List to reallocate the uses of SPLOST V Funds from *Fire Station and Equipment, McDonough Pkwy* to *Other Public Safety Facilities and Equipment.*

SPECIAL CONSIDERATIONS OR CONCERNS:

None.

STAFF RECOMMENDATION:

Approve the Resolution to amend the SPLOST V Project List.

FINANCIAL IMPACT: (Funding Source)

Reallocates $2,600,000 to Other Public Safety Facilities and Equipment Projects.

ATTACHMENTS:

See Attached.

Submitted by:
Mike Clark, Finance Director

STATE OF GEORGIA
CITY OF McDONOUGH

No.:___________________

RESOLUTION

WHEREAS, on August 19, 2019, the Mayor and Council of the City of McDonough approved a list of City projects to be included in the Henry County SPLOST V;

WHEREAS, included on the list was project no. 9 - $2.6M for "Fire Station and Equipment, McDonough Pkwy" in the category of *Public Safety Facilities and Equipment;*

WHEREAS, in light of a recent 10-year automatic aid fire service agreement between the City and Henry County, there is no current need to construct the proposed new fire station, and it is in the best interest of the City that the funds so designated be designated for other *Public Safety Facilities and Equipment* uses, as approved by the voters of Henry County in the SPLOST referendum on November 3, 2020.

NOW, THEREFORE, BE IT RESOLVED that the Mayor and Council of the City of McDonough authorize the use of Henry County SPLOST V funds approved by the Mayor and County for the construction of a fire station on McDonough Parkway to other uses within the category of *Public Safety Facilities and Equipment.*

This 1st day of July, 2021.

CITY OF McDONOUGH, GEORGIA

By:___________________________
Billy Copeland, Mayor

Attest:

____
Janis Price, City Clerk

Transportation Facilities	18	Bridges Rd and Simpson St Alignment	1,500,000	-	1,500,000
	19	Travis Rd Improvements	300,000		300,000
	20	City Entrance Signs	300,000	-	300,000
	21	Sidewalk Art Circles	600,000		600,000
	22	Intersection Improvements	300,000	-	300,000
		55%	10,100,000	-	10,100,000
					-
Public Works Facilities and Equipment	23	Additional Storage Keys and Security System Upgrades	250,000	-	250,000
		1%	250,000	-	250,000
					-
TOTAL		99%	$ 18,480,000	$ -	$ 18,480,000

2.

Presented at the August 19, 2019 City Council Meeting

	Project NO.	Project	Suggested Appropriation	Bonded Projects	Pay Go Projects
Community Development Facilities	1	Cultural, Recreational, or Historical Facilities	$ 600,000		$ 600,000
	2	Community Center	$ 1,500,000	$ -	$ 1,500,000
	3	Acquisition and Improvements of Public Properties	350,000	-	350,000
		17%	2,450,000	-	2,450,000
					-
Parks and Recreation	4	Big Spring Parking Lot Improvements	150,000		150,000
	5	Replace Playground Equipment	150,000		150,000
	6	Replace 4 Tennis Courts	260,000		260,000
	7	Redo 6 Tennis Courts	120,000	-	120,000
	8	PickleBall Courts	150,000		150,000
		4%	830,000	-	830,000
					-
Public Safety Facilities and Equipment	9	Fire Station and Equipment McDonough Pkwy	2,600,000	-	2,600,000
	10	Fire Trucks	800,000	-	800,000
	11	IT Infrastructure	700,000	-	700,000
	12	Police Cars	750,000	-	750,000
		26%	4,850,000	-	4,850,000
					-
Roads, Bridges, Sidewalks and	13	Sidewalks	1,100,000	-	1,100,000
	14	Road Improvements	4,000,000	-	4,000,000
	15	Racetrack RD and Iris Lake Intersection	800,000		800,000
	16	McDonough Parkway North	-		-
	17	Bridges RD and McDonough Pkwy Intersection	1,200,000		1,200,000

#9

Intersections / Utility Relocations						
Council Member/ District	Council At-Large	Name	Extent	Description	Estimated Let Date	Total
S. Vincent / 2 C. Elrod / 3	Roger Pruitt Ben Pruett	State Route 42/ GDOT 0007855	Hwy 42 North to SR 138	Widening/Relocation of Utility Lines	7/15/2022	1,100.000.00
R. Stewart / 1 C. Elrod / 3	Roger Pruitt Ben Pruett	State Route 81/ GDOT 0015089	Postmaster Drive to North Bethany Road (Shared Project with Henry County)	Widening/Relocation of Utility Lines	2/15/2024	$7,740,000.00
C. Elrod / 3	Roger Pruitt Ben Pruett	State Route 20 GDOT 0015916	CS992/McGarity Road. & CS608/Lawrenceville Street	Intersection Improvement/Dual Roundabout/ Relocation of Utility Lines	11/15/2021	$1,100,000.00
C. Elrod / 3	Roger Pruitt Ben Pruett	Turner Church Road	Turner Church Road @ Hwy 20	Intersection Improvements/Roundabout Relocation of Utility Lines		$250,000.00
C. Elrod / 3	Roger Pruitt Ben Pruett	Racetrack Road	Racetrack Road @ Travis Road. (Shared Project with Henry County)	Intersection Improvements/Roundabout Relocation of Utility Lines		$1,125,000.00
K. Varner / 4	Roger Pruitt Ben Pruett	Hwy 155 -GDOT 0007856	Interstate 75 North to Hwy 42	Widening of Hwy 155/Relocation of Utility Lines	8/15/2023	$155,000.00
S. Vincent / 2	Roger Pruitt Ben Pruett	McDonough Parkway	McDonough Parkway @ Bridges Road. (Shared Project with Henry County)	Intersection Improvements/Roundabout Relocation of Utility Lines		$1,125,000.00
					TOTAL	$11,495,000.00

Intersections / Utility Relocations						
Council Member/ District	Council At-Large	Name	Extent	Description	Estimated Let Date	Total
C. Elrod / 3	Roger Pruitt Ben Pruett	Racetrack Road	Racetrack Road @ Iris Drive (Shared Project with Henry County)	Intersection Improvements/Roundabout Relocation of Utility Lines		$800,000.00
C. Elrod / 3	Roger Pruitt Ben Pruett	McDonough Parkway	Hwy 155 & Turner Church Road	Overpass at Turner Church & Hwy 155 /City's Contribution		$750,000.00
R. Stewart / 1	Roger Pruitt Ben Pruett	Bridges Road	Bridges Road /Simpson Street	Bridges Road and Simpson Street Alignment		$1,500,000.00
					TOTAL	$3,050,000.00

Storm Water/Utility Relocation						
Council Member/ District	Council At-Large	Name	Extent	Description		Total
C. Elrod / 3	Roger Pruitt Ben Pruett	Geranium Park	Hwy 155/Judy Drive	Relocation of Utility Lines/Construction of Storm Water Dam/Walking Trail		$510,000.00
C. Elrod / 3	Roger Pruitt Ben Pruett	Veterans Drive (North)	Veterans Drive to Oak Park	Streambank Restoration to include Storm Water Project		$375,000.00
					TOTAL	$885,000.00

Sidewalk Connectivity's/Multipurpose Trails						
Council Member/ District	Council At-Large	Name	Extent	Description		Total
S. Vincent / 2	Roger Pruitt Ben Pruett	Alexander Park West Trails	Alexander Park	Walking & Bike Multipurpose Trails		$812,600.00
S. Vincent / 2	Roger Pruitt Ben Pruett	Jonesboro Road Park	Jonesboro Park	Walking & Bike Multipurpose Trails		$203,150.00
K. Varner / 4	Roger Pruitt Ben Pruett	Avalon Park	Avalon Park	Walking & Bike Multipurpose Trails		$225,000.00
S. Vincent / 2	Roger Pruitt Ben Pruett	West Alexander Park	Alexander Park & McDonough Parkway(Land owned by the City)	Overlook Deck @ Trussell/Pre-Fab Bridge/Walking Trail/Construction		$725,000.00
C. Elrod / 3	Roger Pruitt Ben Pruett	Hwy 20	Turner Church Road to Dual Roundabout	Side Walk Connectivity		$510,000.00
C. Elrod / 3	Roger Pruitt Ben Pruett	Hwy 155 North	Lawrenceville Street to Turner Church Road.	Side Walk Connectivity		$654,500.00
R. Stewart / 1	Roger Pruitt Ben Pruett	South Zack Hinton Parkway	Commerce Street to Bryan Street	Side Walk Connectivity		$210,000.00
K. Varner / 4	Roger Pruitt Ben Pruett	Old Griffin Road	Old Griffin Road	Side Walk Connectivity		$115,000.00
					TOTAL	$3,455,250.00

Resurfacing						
Council Member/ District	Council At-Large	Name	Extent	Description		Total
C. Elrod / 3	Roger Pruitt Ben Pruett	Turner Church Road.	Hwy 155 to City Limits	Full Depth Reclamation - Turner Church Road.		$450,000.00
R. Stewart / 1 K. Varner / 4	Roger Pruitt Ben Pruett	Blacksville Community / City Streets	1. Lemon Place 2. James Street 3. Head Lane 4. Payne Drive 5. Greenway Court 6. Holly Smith Drive 7. Church Street 8. Tillman Court 9. Talbot Court 10. King Boulevard 11. Lewis Street 12. Washington Road 13. Cherry Street 14. Fairview Road 15. Hinton Drive 16. Chappel Street 17. Head Street	Street Paving Project (Targeted but not limited) 3.5 Miles		$1,050,000.00
					TOTAL	$1,500,000.00

Resurfacing						
Council Member/ District	Council At-Large	Name	Extent	Description		Total
Misc. Streets Within the City Limits Of McDonough (Per State Scoring Review)	Roger Pruitt Ben Pruett	City of McDonough Streets	1. Gracious Way 2. Yardsley Drive 3. Running Brook Court 4. Kingston Lane 5. Oakpark Drive 6. Harkins Street 7. Trail Spring Court 8. Oakpark Court 9. Ethan's Way 10. Hollow Springs Court 11. Sparkling Springs Trail 12. Village Drive 13. Brush Arbor Circle 14. Grandiose Terrace 15. Highland Ave	Street Paving Project (Targeted but not limited) 3.5 Miles		$1,050,000.00
					TOTAL	$1,050,000.00

Resurfacing						
Council Member/ District	Council At-Large	Name	Extent	Description		Total
Misc. Streets Within the City Limits Of McDonough (**Per State Scoring Review**)	Roger Pruitt Ben Pruett	City of McDonough Streets	1. Keaton Court 2. Bellington Drive 3. Claven Court 4. Lincoln Road 5. Somerset Drive 6. Creek Crossing Drive 7. Foxchase Drive 8. Marian's Way 9. Carson's Cove 10. Lingo Port Drive 11. Vaness Drive 12. Heartwood Avenue 13. Cameron Road 14. Huntington Drive 15. Laurel Springs Drive	City Street Paving Project (Targeted but not limited) 4.0 Miles		$1,200,000.00
					TOTAL	$1,200,000.00

Resurfacing						
Council Member/ District	Council At-Large	Name	Extent	Description		Total
Misc. Streets Within the City Limits Of McDonough (Per State Scoring Review)	Roger Pruitt Ben Pruett	City of McDonough Streets	1. Copeland Street 2. Harborview Lane 3. Livingston Court 4. Oakpark Terrace 5. Doris Street 6. Fieldcrest Drive 7. Rainer Road 8. Somerset Ridge 9. Uptown Square 10. Village Overlook 11. Yellow Pine Drive 12. Chalmette Court 13. Concord Terrace	City Street Paving Project (Targeted but not limited) 3.5 Miles		$1,050,000.00
S. Vincent / 2	Roger Pruitt Ben Pruett	Overlook Community	1. Concord Terrace 2. Gardinia Drive 3. Ivey Lane 4. Labrea Boulevard 5. Compton Lane 6. Cannoli Court	Street Paving Project (Targeted but not limited) 1.5 Miles		$450,000.00
					TOTAL	$1,500,000.00
				Total for T-SPLOST	**$24,135,250.00**	