

1. Agenda

Documents:

[BOMC-1-28-19-RM-AGENDA.PDF](#)

2. Meeting Called To Order

3. Invocation/Pledge To The Flag

4. Adoption Of Agenda

5. Approval Of Minutes

6. Commissioner Updates

7. City Manager Report

8. Citizens' Comments

9. Old Business

9.I. Third And Final Reading Of Noise Ordinance Amendment

Documents:

[AE FINAL NOISE ORDINANCE.PDF](#)

10. New Business

10.I. Resolution To Set Qualifying Fees For The November Election

Documents:

[2019 QUALIFYING FEES RESOLUTION.PDF](#)

10.II. Resolution Authorizing City Manager To Contract With Pyrotecnico For July 4th Fireworks At Lake Avondale

Documents:

[2019 FIREWORKS RES.PDF](#)

10.III. Resolution Of Support For Design Guideline Grant Application

10.IV. Resolution Authorizing City Manager To Enter Into Contract To Audit City Finances

Documents:

[AUDIT LETTER.PDF](#)

10.V. Arbor Day Proclamation

Documents:

[2019 ARBOR DAY PROCLAMATION.PDF](#)

11. Adjournment



**BOARD OF MAYOR AND COMMISSIONERS  
REGULAR MEETING  
January 28, 2019  
Immediately following the Public Hearing**

**AGENDA**

- Item No. 1 Meeting Called to Order
- Item No. 2 Invocation (Commissioner Laratte)
- Item No. 3 Pledge to the Flag
- Item No. 4 Adoption of Agenda
- Item No. 5 Approval of Minutes:  
December 5<sup>th</sup> work session  
December 10<sup>th</sup> public hearing  
December 10<sup>th</sup> regular meeting  
December 13<sup>th</sup> special called meeting  
December 20<sup>th</sup> special called meeting
- Item No. 6 Commissioner Updates – Subject of General Interest and Concern
- Item No. 7 Monthly Report by the City Manager Concerning the Status of Matters in Progress and Upcoming Issues and Events
- Item No. 8 Citizens' Comments:  
"It's another beautiful day in Avondale Estates" – Thomas P. Samford
- Item No. 9 Old Business:  
  
**Third and Final Reading of Noise Ordinance Amendment**  
The existing noise ordinance does not address the unique conditions in the City's Central Business District (CBD). The proposed ordinance will address the CBD.
- Item No. 10 New Business:  
  
**Resolution to Set Qualifying Fees for the November Election**  
Per state law, the fee paid by candidates running for Commissioner or Mayor must be set by February 1<sup>st</sup>, 2019. The same law also requires the fee be 3% of the annual pay for that position.

**Resolution Authorizing City Manager to Contract with Pyrotecnico for July 4<sup>th</sup> Fireworks at Lake Avondale**

The City has received a quote in the amount of \$15,500 from Pyrotecnico for the 4<sup>th</sup> of July fireworks. This is an increase of \$500 from the 2018 amount.

**Resolution of Support for Design Guideline Grant Application**

Georgia’s Historic Preservation Division has funds available to update design guidelines through their Historic Preservation Fund Grant Program. The City would be required to cover 40% of the project cost which could include some cash and some in-kind services. The grant application is due on February 1<sup>st</sup>, 2019. The City estimates \$17,000, which is the high end for this type of service based on recent projects, leaving a match of \$6,800 (cash or in-kind).

**Resolution Authorizing City Manager to Enter Into Contract to Audit City Finances**

The City has received a quote in the amount of \$17,000 from Clifton, Lipford, Hardison & Parker, LLC for the required 2018 Audit.

**Arbor Day Proclamation**

The City of Avondale Estates is a Tree City USA. Each year, the City celebrates Arbor Day with a proclamation and planting event in February. This year in Georgia, Arbor Day falls on Friday, February 15<sup>th</sup>.

Item No. 11

Adjournment

**ORDINANCE NO. 19-\_\_\_\_**

**AN ORDINANCE TO AMEND CHAPTER 12 OF THE CITY'S CODE TO PROHIBIT DISTURBING THE PEACE BY THE MAKING OF DISTURBING NOISE WITHIN THE CITY; TO ESTABLISH SEPARATE CRITERIA FOR DISTURBING THE PEACE IN RESIDENTIAL AREAS AND IN COMMERCIAL AREAS; TO REPEAL CONFLICTING ORDINANCES; AND FOR OTHER PURPOSES.**

**WHEREAS**, the making of excessive noise tends to negatively impact the health, safety and welfare of the citizens of Avondale Estates; and

**WHEREAS**, excessive noise tends to interfere with the use and enjoyment of private property by property owners and residents of the City of Avondale Estates; and

**WHEREAS**, the Board of Mayor and Commissioners is empowered by City Charter Section 1.12(a)(11) to regulate and prohibit any act, practice, conduct, or use of property which is detrimental to the health, welfare, or safety of the inhabitants of the City and to provide for the enforcement of such standards; and

**WHEREAS**, the City's existing noise ordinance does not distinguish between the City's commercial and residential property; and

**WHEREAS**, the Board of Mayor and Commissioners finds that it is in the public interest to establish separate standards for disturbing the peace for the residential areas of the City and the commercial areas so that the quiet repose of residential areas may be protected while allowing activity in the commercial areas to generate a level of sound that might be inappropriate in the residential areas.

**NOW THEREFORE, BE IT ORDAINED BY** the City of Avondale Estates Board of Mayor and Commissioners as follows:

**SECTION 1.** City Code Section 12-4 is hereby deleted in its entirety.

**SECTION 2.** The attached document, entitled "CITY OF AVONDALE ESTATES NOISE ORDINANCE" and consisting of 5 pages is hereby adopted, to be codified as new City Code Sections 12-4, 12-4.1, 12-4.2 and 12-4.3.

**SECTION 3.** The individual provisions, subsections, paragraphs, subdivisions and clauses of the Avondale Estates Noise Ordinance are intended to be severable. Should any portion of the Ordinance be judged invalid by a Court of competent jurisdiction, such order or judgment shall not affect or invalidate the remainder of the Ordinance.

**SECTION 4.** The Avondale Estates Noise Ordinance shall become effective upon its adoption by the Board of Mayor and Commissioners and shall be a public record available for inspection at City Hall during regular business hours.

**BE IT FURTHER ORDAINED** by the Board of Mayor and Commissioners that nothing in the Avondale Estates Noise Ordinance is intended to prevent the lawful exercise of the individual right to freedom of speech or any other freedom guaranteed under the Constitutions of the United States of America or the State of Georgia and said Ordinance shall not be construed to infringe upon said freedoms.

**SO ORDAINED, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2019.**

**BOARD OF MAYOR AND COMMISSIONERS  
CITY OF AVONDALE ESTATES, GEORGIA**

\_\_\_\_\_  
**Jonathan Elmore, Mayor**

**ATTEST:**

\_\_\_\_\_  
Gina Hill, City Clerk

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Stephen G. Quinn  
Assistant City Attorney

## CITY OF AVONDALE ESTATES NOISE ORDINANCE

### **Sec. 12-4 – Disturbing the Peace; Definitions.**

*"A" weighted sound level* means the sound level reported in units of dB(A) approximating the response of human hearing when measuring sounds of low to moderate intensity as measured using the "A" weighting network with a sound level meter meeting the standards set forth in ANSI S1.4-1983 or its successors.

*ANSI* means the American National Standards Institute.

*Commercial Area* means any parcel of land which is not zoned for single-family residential use only.

*Decibel (dB)* means the unit for the measurement of sound pressure based upon a reference pressure of twenty (20) micropascals (zero (0) decibels), i.e., the average threshold of hearing for a person with very good hearing.

*Single-Family Residential Area* means any parcel of land which is zoned exclusively for single-family residential use. Under the present zoning classification system of the city, Single-Family Residential Areas are zoned R-24 and R-12.

*Sound* means any oscillation in pressure, particle displacement, particle velocity or other physical parameter, in a medium with internal forces that causes compression and rarefaction of that medium. The description of sound may include any characteristic of such sound, including duration, intensity and frequency. Bass reverberations constitute sound.

*Sound level meter* means an instrument that conforms to ANSI S1.4-1983 or its successors.

### **Sec. 12-4.1 - Disturbing the Peace; Public Streets and Single Family Residential Areas.**

(a) *Applicability.* This section shall apply to sound originating on any public street or Single-Family Residential Area of the city.

(b) *Prohibition.* It shall be unlawful for any person to make, continue or cause to be made or continued any loud, unnecessary or unusual sound or noise which either annoys, disturbs, injures or endangers the comfort, repose, health, peace or safety of others in the city, and which is audible to a person of normal hearing ability more than fifty (50) feet from the point of origin of the sound or noise.

(c) The following acts among others are declared to be loud, disturbing and unnecessary sound or noises in violation of this section, but this enumeration shall not be deemed to be exclusive:

(1) *Horns, signaling devices.* The sounding of any horn or signaling device on any automobile, motorcycle or other vehicle on any street or public place in the city, except as a

danger warning, the creation of any unreasonably loud or harsh sound by means of such signaling device and the sounding of such device for an unnecessary and unreasonable period of time. The use of any signaling device except one operated by hand or electricity, the use of any horn, whistle or other device operated by engine exhaust and the use of such signaling device when traffic is held up for any reason.

(2) *Radios, phonographs, similar devices.* The using, operating or permitting to be played, used or operated any radio receiving set, musical instrument, phonograph or other machine or device for the producing or reproducing of sound in such manner as to disturb the peace, quiet and comfort of the neighboring inhabitants or at any time with louder volume than is necessary for convenient hearing for the person who is in the room, vehicle or chamber in which such machine or device is operated and who is a voluntary listener thereto. The operation of this set, instrument, phonograph, machine or device between the hours of 11:00 p.m. and 7:00 a.m. in such a manner as to be plainly audible at a distance of fifty (50) feet from the room, building, structure or vehicle in which it is located shall be prima facie evidence of a violation of this section.

(3) *Loudspeakers, amplifiers for advertising.* The using, operating or permitting to be played, used or operated of any radio receiving set, musical instrument, phonograph, loudspeaker, sound amplifier or other machine or device for the producing or reproducing of sound which is cast upon the public streets for the purpose of commercial advertising or attracting the attention of the public to any building or structure. Announcements over loudspeakers can only be made by the announcer in person and without the aid of any mechanical device.

(4) *Yelling, shouting, etc.* Yelling, shouting, hooting, whistling or singing on the public streets, particularly between the hours of 11:00 p.m. and 7:00 a.m., or at any time or place so as to annoy or disturb the quiet, comfort or repose of persons in any office, dwelling, hotel or other type of residence or of any persons in the vicinity.

(5) *Animals, birds.* Anyone who keeps or maintains an animal or bird that disturbs the comfort or repose of any person because the animal or bird is emitting frequent or long-continued sound or noise, and who continues to keep, maintain or allow any animal or bird to disturb the comfort or repose of any person shall be deemed in violation of this section; provided, the person keeping or maintaining such animal or bird has been first notified in writing by certified mail, return receipt requested, by the complaining party that the animal or bird being kept by the addressee is disturbing such person's comfort or repose. This section shall be liberally construed to accomplish the objectives thereof and the person making the written notification need not use the exact words of this section to the addressee so long as the notification sufficiently informs the addressee of the nature of the disturbing noise emitted by any animal or bird.

(6) Reserved.

(7) *Exhausts.* The discharge into the open air of the exhaust of any steam engine, stationary internal combustion engine, motor vehicle or motorboat except through a muffler or



other device which will effectively prevent loud or explosive noises therefrom. The use of special or modified standard equipment exhaust devices on automotive vehicles to increase or modify the sound emitted by the exhaust is prohibited.

(8) *Defect in vehicle or load.* The use of any automobile, motorcycle or vehicle so out of repair, so loaded, or in such manner as to create loud and unnecessary grating, grinding, rattling or other noise.

(9) *Loading, unloading, opening boxes.* The creation of a loud and excessive noise in connection with loading or unloading any vehicle or the opening and destruction of bales, boxes, crates and containers.

(10) *Construction or repair of buildings.* The erection (including excavating), demolition, alteration or repair of any building other than between the hours of 7:00 a.m. and 10:00 p.m., Monday through Saturday, except that the city may determine when the loss or inconvenience that would result to any party in interest is of such nature as to warrant special consideration, then the city may grant a permit for a period not to exceed ten (10) days or less for this work to be done within the hours of 10:00 p.m. and 7:00 a.m.

(11) *Schools, courts, churches, hospitals.* The creation of any excessive noise on any street adjacent to any school, institution of learning, church or court while it is in use, or adjacent to any hospital, which unreasonably interferes with the working of the institution, or which disturbs or unduly annoys patients in the hospital, provided that conspicuous signs are displayed in these streets indicating that it is a school, hospital or court street.

(12) *Hawkers, peddlers, vendors.* The shouting and crying of peddlers, hawkers and vendors which disturbs the peace and quiet of the neighborhood.

(13) *Noises to attract attention.* The use of any drum or other instrument or device for the purpose of attracting attention by creation of noise to any performance, show or sale.

(14) *Transportation of metal rails, similar materials.* The transportation of rails, pillars or columns of iron, steel or other material over and along streets and other public places upon carts, drays, cars, trucks or in any other manner so loaded as to cause loud noises or as to disturb the peace and quiet of the streets or other public places.

(15) *Pile drivers, hammers, similar equipment.* The operation, between the hours of 10:00 p.m. and 7:00 a.m. of any pile driver, steam shovel, pneumatic hammer, derrick, steam or electric hoist or other appliance, the use of which is attended by loud or unusual sounds or noises.

(16) *Blowers.* The operation of any noise-creating blower or power fan or any internal combustion engine, the operation of which causes noise due to the explosion of operating gases or fluids, unless the noise from such blower or fan is muffled and the engine is equipped with a muffler device sufficient to deaden this noise.

(17) *Sound trucks.* The use of mechanical loudspeakers or amplifiers on trucks or other moving or standing vehicles for advertising or other commercial purposes; the use of sound

trucks for noncommercial purposes during such hours and in such places and with such volume as would constitute this use as a public nuisance.

(d) *Exemptions.* The provisions of this section shall not apply to or be enforced against the following:

- (1) Any vehicle of the city or county while engaged in necessary public business.
- (2) Excavations or repairs of streets by or on behalf of the city, county, or state at night when public welfare and convenience renders it impossible to perform this work during the day.
- (3) The reasonable use of amplifiers or loudspeakers in the course of public addresses which are noncommercial in character.
- (4) Any event that is permitted by the city and specifically exempted from this ordinance in advance by the city manager.

#### **Sec. 12-4.2. Disturbing the Peace; Commercial Areas.**

(a) *Applicability.* This section shall apply to sound originating on any property within the Commercial Areas of the City, excluding public streets.

(b) *Prohibited sound levels during designated hours.* No person shall cause, suffer, allow, or permit the operation of any source of sound on any property within any Commercial Area of the city that is measured in accordance with this section to be in excess of the stated limitations during the stated periods of time:

(1) eighty (80) dB(A) between 7:01 a.m. and 10:59 p.m. every day, and between 11:00 p.m. and 11:59 p.m. on Friday and Saturday.

(2) seventy three (73) dB(A) between Midnight and 7:00 a.m. every day, and between 11:00 p.m. and 11:59 p.m. on Sunday, Monday, Tuesday, Wednesday and Thursday.

(c) *Procedures for the determination of sound levels.* All sound measurements made pursuant to the enforcement of this section shall comply with the following regulations:

(1) All sound measurements shall be made upon the affected property, at a distance of twenty (20) feet from the property line of the property upon which the noise under investigation emanates. When instrumentation cannot be placed at twenty feet from the property line, the measurement shall be made as close thereto as possible and the location of the measurement noted on any citation issued pursuant to this section.

(2) For the purposes of this ordinance, sound measurements are measured on the A-weighted sound scale of a sound level meter of standard design and quality having characteristics established by ANSI and having been properly calibrated according to accepted practice established by ANSI.

(3) The sound level meter and calibrator must be recertified annually at an accredited laboratory certified to meet the requirements of ANSI Z540-1-1994, ANSI Z540-3-2006 and

ANSI R205. A field check of meter calibration and batteries must be conducted before and after every set of measurements and shall be noted on any citation issued pursuant to this section.

(4) Whenever a citation is issued pursuant to this section, the officer issuing the citation shall measure the residual sound level at the same location which the offending sound was measured as soon as possible after the offending noise is silenced. The officer issuing the citation shall record such residual sound level and include this information on the citation issued.

(d) *Exemptions.* The provisions of this section shall not apply to or be enforced against the following:

(1) Any activity carried out by the state, city or county government while engaged in necessary public business;

(2) The erection (including excavating), demolition, alteration or repair of any building between the hours of 7:00 a.m. and 10:00 p.m., Monday through Saturday;

(3) Any event that is permitted by the city and specifically exempted from this ordinance in advance by the city manager.

#### **Sec. 12-4.3. Disturbing the Peace; Violations and Penalties.**

(a) The provisions of this ordinance may be enforced by police officers and/or code enforcement officers of the city.

(b) Any person found to be disturbing the peace in violation of this ordinance for the first time within a given calendar year shall be issued a written warning by the police or code enforcement officer rather than a citation. Such warning shall be filed and indexed appropriately by such officer to facilitate the enforcement of this ordinance.

(c) Any person that does anything prohibited or fails to do anything required by this ordinance, whom has already received a written warning for disturbing the peace during the current calendar year, shall be issued a citation by a police officer or a code enforcement officer.

(d) Where a citation is issued for disturbing the peace in violation of this ordinance and the person so cited is convicted in municipal court for violation of this ordinance, the municipal court shall impose the following penalties:

(1) upon a first conviction for disturbing the peace within a given calendar year, the court shall impose a fine of one hundred dollars (\$100.00);

(2) upon a second conviction for disturbing the peace within a given calendar year, the court shall impose a fine of two hundred and fifty dollars (\$250.00);

(3) upon a third conviction for disturbing the peace within a given calendar year, the court shall impose a fine of five hundred dollars (\$500.00); and

(4) upon a fourth conviction for disturbing the peace within a given calendar year, the court shall impose a fine of one thousand dollars (\$1,000.00) and may also sentence the offender to up to six months of confinement if the court deems appropriate.

**A RESOLUTION**

**APPROVING THE QUALIFYING FEES FOR THE 2019 MUNICIPAL GENERAL ELECTION FOR THE CITY OF AVONDALE ESTATES**

**WHEREAS**, the City of Avondale Estates will hold a municipal general election on November 5, 2019 to elect three members to the Board of Mayor and Commissioners; and

**WHEREAS**, the City of Avondale Estates is required under State of Georgia law (O.C.G.A. § 21-2-131) to set a qualifying fee for candidates wishing to run for a seat on the Board of Mayor and Commissioners during the 2019 Municipal General Election no later than February 1<sup>st</sup> of the election year; and

**WHEREAS**, in accordance with State of Georgia law, the fee shall be three percent (3%) of the annual pay for each seat; and

**WHEREAS**, the Mayor receives a stipend of \$600 per month (\$7,200 per year) and Commissioners earn \$400 per month (\$4,800 per year); and

**NOW, THEREFORE, BE IT RESOLVED BY THE** Board of Mayor and Commissioners of the City of Avondale Estates that a fee of \$216 be paid by citizens qualifying to run for Mayor and \$144 by candidates for Commissioner.

**SO RESOLVED**, this 28<sup>th</sup> day of January, 2019.

**BOARD OF MAYOR AND COMMISSIONERS  
CITY OF AVONDALE ESTATES, GEORGIA**

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**JONATHAN ELMORE, MAYOR**

**ATTEST:**

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**Gina Hill, City Clerk**

**A RESOLUTION**

**TO PROVIDE THAT THE CITY MANAGER MAY EXECUTE AN AGREEMENT WITH  
PYROTECNICO FOR THE 4<sup>TH</sup> OF JULY FIREWORKS**

**WHEREAS**, the City of Avondale Estates is dedicated to providing a safe and aesthetically pleasing City where the residents can live, work and play; and

**WHEREAS**, each year the City celebrates 4<sup>th</sup> of July with a fireworks show at Lake Avondale;

**WHEREAS**, Pyrotecnico has provided the City with a first-class fireworks show for many years;

**NOW, AND THEREFORE, BE IT RESOLVED**, the Board of Mayor and Commissioners of the City of Avondale Estates hereby authorizes the City Manager to sign a contract with Pyrotecnico for expenses not to exceed fifteen thousand five hundred dollars (\$15,500).

**SO RESOLVED**, this 28<sup>th</sup> day of January, 2019.

**CITY OF AVONDALE ESTATES  
BOARD OF MAYOR AND COMMISSIONERS**

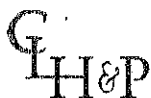
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**Jonathan Elmore, Mayor**

**Attest:**

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**Gina Hill, City Clerk**



November 15, 2018

Mr. Patrick Bryant, City Manager  
City of Avondale Estates, Georgia  
21 North Avondale Plaza  
Avondale Estates, Georgia 30002

We are pleased to confirm our understanding of the services we are to provide the City of Avondale Estates, Georgia for the year ended December 31, 2018. We will audit the financial statements of the governmental activities, the business-type activities, the discretely presented component unit (Downtown Development Authority), each major fund, and the aggregate remaining fund information which collectively comprise the basic financial statements of the City of Avondale Estates, Georgia as of and for the year ended December 31, 2018. 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 the City of Avondale Estates, 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 the City of Avondale Estates, Georgia'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 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 evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Changes in the City's Net Pension Liability and Related Ratios
3. Schedule of City Contributions
4. Notes to the Required Supplementary Information

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Avondale Estates, 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 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 report combined with our auditor's report on the financial statements:

1. Combining and Individual Nonmajor Fund Financial Statements and Schedules
2. Budgetary Comparison Schedules
3. Component Unit Financial Statements

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

1. Introductory Section of the Comprehensive Annual Financial Report.
2. Statistical Tables.

### **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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the City of Avondale Estates, Georgia and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the City of Avondale Estates, Georgia's financial statements. Our report will be addressed to the Honorable Mayor and members of City Council of the City of Avondale Estates, 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 on the financial statements 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 may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that 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 on compliance, and (2) that 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 paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City of Avondale Estates, Georgia is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **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 abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes 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, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to 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; 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*.

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 and *Government Auditing Standards*.

#### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Avondale Estates, Georgia's



compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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*.

### **Other Services**

We will also assist in preparing the financial statements and related notes of the City of Avondale Estates, Georgia in conformity with U.S. generally accepted accounting principles 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 statement 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 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 evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

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 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, (2) additional information that we may request for the purpose of the audit, and (3) 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 for confirming to us in the written 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 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 and

for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the 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. 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 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 other 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 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 and related notes and that you have reviewed and approved the financial statements 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 understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City of Avondale Estates, 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 report are to be made available for public inspection.

The audit documentation for this engagement is the property of Clifton, Lipford, Hardison & Parker, LLC 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 a regulatory authority 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 Clifton, Lipford, Hardison & Parker, LLC 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 regulatory authorities. If we are aware that a federal awarding agency 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.

Mark O. Hardison 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 \$17,000 per our proposal to the City. 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 thirty 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. 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 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 Avondale Estates, 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.

Sincerely,

CLIFTON, LIPFORD, HARDISON, & PARKER, LLC

By

  
Mark O. Hardison, CPA

RESPONSE:

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

By: \_\_\_\_\_

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

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



CERTIFIED PUBLIC ACCOUNTANTS  
CHATTANOOGA | MEMPHIS

## System Review Report

September 15, 2016

To The Partners  
Clifton, Lipford, Hardison & Parker, LLC  
And the Georgia Society of CPAs Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Clifton, Lipford, Hardison & Parker, LLC (the firm) in effect for the year ended March 31, 2016. 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. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Clifton, Lipford, Hardison & Parker, LLC in effect for the year ended March 31, 2016, 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* or *fail*. Clifton, Lipford, Hardison & Parker, LLC has received a peer review rating of *pass*.

Henderson Hutcherson  
& McCullough, PLLC



## Proclamation

**WHEREAS**, in 1872, J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for planting of trees; and

**WHEREAS**, this day, now known as ARBOR DAY, was first observed with the planting of more than a million trees in the State of Nebraska; and

**WHEREAS**, Arbor Day is now observed throughout the United States and the world; and

**WHEREAS**, trees reduce erosion of our topsoil, reduce heating and cooling costs, moderate temperature, clean air, produce oxygen, and provide habitat for wildlife; and

**WHEREAS**, trees are a renewable resource that provides paper, wood, fuel, and beauty

**NOW, THEREFORE**, I, Jonathan Elmore, Mayor of the City of Avondale Estates, Georgia, do hereby proclaim February 15, 2019, as the 147<sup>th</sup> anniversary celebration of Arbor Day in the City of Avondale Estates, and urge all citizens to celebrate Arbor Day and support efforts to protect our trees and woodlands.

Dated this 28<sup>th</sup> day of January 2019.

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Jonathan Elmore, Mayor