

THE CITY OF AIKEN

Memorandum

Date : February 28, 2022

To : City Council

From : Stuart T. Bedenbaugh, City Manager

Subject: Issues and Updates

This *Issues and Updates* memo represents my efforts to avoid inundating City Council members with individual memos. Several significant or potentially critical issues are presented here. Please feel free to let me know if you have any further questions or concerns about any of the items I have included in this most recent edition.

SPECIAL NOTE: The State Ethics Commission has sent its reminder that your annual Statement of Economic Interests reporting deadline is March 30. All reports are required to be filed electronically at <http://ethics.sc.gov>. Click on the “Electronic Filing” link to complete this process.

1. **City Events:**

Tuesday, March 1 at 6:30 p.m.: The Design Review Board will hold its regular monthly meeting in Council Chambers, Second Floor of the Municipal Building, 214 Park Ave., SW. A work session will be in Room 204 at 5:00 p.m.

Friday, March 4 at 7:30 a.m.: The Aiken Chamber of Commerce’s First Friday monthly breakfast meeting with Southeastern as the keynote speaker at Newberry Hall, 117 Newberry Street SW.

Monday, March 7 at 5:00 p.m.: City Council will have a work session in Council Chambers to hear our New Horizons facilitator, Irene Tyson, present her summary of our goal setting session. An executive session will follow.

Tuesday, March 15 at 3:30 p.m.: The Aiken Municipal Development Commission’s regular meeting will be held at the Lessie B. Price Aiken Senior and Youth Center, 841 Edgefield Ave., NW.

Monday, March 14 at 7:00 p.m.: The next City Council regular meeting will be held in Council Chambers, Second Floor of the Municipal Building, 214 Park Ave., SW.

Tuesday, March 15 at 6:00 p.m.: The Planning Commission will hold its regular monthly meeting in Council Chambers, Second Floor of the Municipal Building, 214 Park Ave., SW. A work session will be in Room 204 at 5:00 p.m.

Thursday, March 17 at 5:00 p.m.: The Design Review Board will hold a special-called work session in Room 204, Second Floor of the Municipal Building, 214 Park Ave., SW.

2. Lower Savannah Council of Governments Regional Bicycle and Pedestrian Plan:

Attached is a flyer from the Lower Savannah Council of Governments seeking survey responses to update the Regional Bicycle and Pedestrian Plan. The plan will identify regional bicycle and pedestrian needs for future funding.

3. Changes in PRT User Fee Structure: Effective April 1, 2022, the PRT Department will implement a change in structure for existing user fees. The new structure simplifies the facility user fees, providing benefit to the participant, and improved operations for staff. The detailed fee change proposal was reviewed and approved by the City Recreation Commission on Tuesday, February 1, 2022. As an overview, changes include the following:

- Removal of separate Non-Resident Membership and/or Fee per program or activity
- Odell Weeks: Consolidation of facility user fees per activity into a Wellness Membership that is all inclusive. Wellness Memberships offered to adults and seniors at an annual rate, 6 months, or 3 months, and priced for Family or Individual User. Youth Open Gym Pass is also available.
- Daily Rates available per facility
- Fee increase to select Recreation and Athletics Programs

4. City Audit Contract Extension: Based on the recommendation from the City's Director of Finance, I have exercised the City's option to extend the audit contract with Mauldin & Jenkins to perform the City's audits for FY 2022-23 and FY 2023-24. Mauldin & Jenkins have audited the City's finances since FY 2019-2020 and have provided excellent service. This contract extension will benefit City staff as new auditors typically require more staff time during the first year of an audit. The two prior audit firms audited the City for 7 and 10 years.

5. SCETV Tower Update: The Tower Project is moving along at a rapid pace. SCETV expects to move the tower users over to the new antenna starting the week of March 7. Once a successful transition has occurred, workers will begin demolishing the old tower. The project is still on track to be finished in April, 2022.



Stuart T. Bedenbaugh
City Manager

BIKE & PEDESTRIAN PLAN



WE NEED **YOUR** INPUT

Lower Savannah Council of Governments (LSCOG) will be updating its Regional Bicycle and Pedestrian Plan this year. This document is used to identify bicycle and pedestrian projects for future funding and is used by the South Carolina Department of Transportation (SCDOT) to develop their Bicycle and Pedestrian Safety Plan and as a guide to identify areas of need for various projects and maintenance. In order to develop this, we need your input and have developed a survey to get a better understanding of the community's transportation needs. Please help make an impact in your community by taking our survey by visiting the link or scanning the QR Code below.



<https://www.surveymonkey.com/r/P3LVM3C>



Memo

To: Stuart T. Bedenbaugh, City Manager
From: Kymberley N. Rooks, CGFO, Director of Finance
Date: February 17, 2022
Re: Audit extension request

In 2019, we awarded the audit contract to Mauldin & Jenkins to perform our audits for the three years ended June 30, 2022. They have an extensive governmental practice including many clients who receive the GFOA Certificate of Achievement for Excellence in Financial Reporting. We have been pleased with the work performed by Mauldin & Jenkins. I requested a proposal to extend their contract for two additional years, since we have multiple City projects going on and have acquired new debt requiring extensive audit disclosure and compliance related to these projects. This will impact our accounting processes, and requires a significant amount of staff time. New auditors also tend to need more staff time in their first year of an audit.

Audit Fees

Since the proposal is for professional services, fees are not the only factor used to select audit firms. Mauldin & Jenkins has proposed a fee of \$41,500 for the 2023 audit and \$44,500 for the 2024 audit. A single audit would cost \$5,000 plus additional fees per major program. Audit compliance and disclosure has become so extensive with the many federal dollars being granted. We received proposals from four firms in 2019, three of which are considered regional firms. Mauldin & Jenkins is a regional firm and the other two proposed fees of \$44,800 and \$40,000 for the 2022 audit. Our fee for 2022 is \$38,000.

Recommendation

I would like to recommend a two year extension for Mauldin & Jenkins to provide our audit services. Our two prior audit firms audited the City for 7 and 10 years.

Please contact me if you need any further information.