



Clarendon County Special Called Meeting
Wednesday, December 28, 2023 – 6:00 PM
Council Chambers, 411 Sunset Drive, Manning, SC

Those in attendance:

Chairman, Dwight L. Stewart, Jr.
Councilman, Billy Richardson
Administrator David W. Epperson
Clerk to Council, Dorothy M. Levy

Vice Chairman WJ Frierson, Sr.
Councilman, John P. Coker

Absent: Councilman, AC English, Jr.

Media: The Item, Ashley Miller

Others in attendance included:

Lynden Anthony	Sharmane Anderson	Patricia Pringle
Robert McFadden	George Frierson	David Hilton
And other Clarendon County Residents.		

Chairman Stewart called the meeting to order at 6:00 pm and Vice Chairman led the Invocation. The Pledge of Allegiance was recited in unison.

I. Approval of Agenda

Chairman Stewart asked for a motion to Approve the Agenda for the Special Called Council Meeting for Thursday, December 28, 2023.

On motion by Councilman Richardson and Seconded by Councilman Coker, Council voted Unanimous Approval to the Agenda for the Special Called Council Meeting for Thursday, December 28, 2023.

II. Presentation of Clarendon County Fiscal Year Ending June 30, 2023 Audit Report

Ms. Lori Salley, McGregor & Company, presented Council with the Audited Financial Statements for Fiscal Year 2022/2023. She began by giving Council an Unmodified Opinion of the Audit. Ms. Salley stated that an Unmodified Opinion is a clean opinion, which is a good summary. She continued by stating that Clarendon County's Net Position as of June 30, 2023, has a deficit of \$20,886,536 which is unusual for a Governmental Entity.

Ms. Salley stated that the Statement of Activities shows a change in net position had an ending balance of \$7,852,881.

Ms. Salley stated that the Governmental Funds have a very healthy Fund Balance of 46,827,409 and 38.5% unassigned Fund balance.

Ms. Salley continued by stating that the Statement of Cash Flows shows a Net Increase in Cash and Cash Equivalents of \$57,848.

Ms. Salley continued by stating that in planning and performing the audit of the financial statements of Clarendon County for the year ended June 30, 2023, we considered the County's internal control to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide assurance on the internal control. During our audit, we determined that there was no material weakness, and this is a clean report.

Ms. Salley continued her presentation by stating that the Magistrates are to report any overages in the accounts of \$100 on an annual basis to the Court Administration. Overages for the Magistrate totaled \$2,694. We recommend that overages be investigated and reported periodically to the Court Administration.

Ms. Salley concluded her presentation by stating that the Digital Signature for the Recreation Department did not go through the Procurement Policy but was investigated by Procurement and the price was found to be inline.

- Chairman Stewart thanked Ms. Salley, Administrator Epperson, Elected Officials, Mr. Lynden Anthony, and all staff members for the work that was done on the audit. He stated that there were a lot of moving parts in performing the audit.
- Mr. Lynden Anthony, CFO, thanked Ms. Salley and her staff for their patience. He stated that the audit report will be uploaded to the website by tomorrow.

On motion by Vice Chairman Frierson and Seconded by Councilman Coker, Council voted Unanimous Approval to except the Audit as presented.

III. Executive Session

Chairman Stewart asked for a motion to go into Executive Session to discuss two items:

1. Personnel Matter – Administration
2. Contractual Matter – Administration

On motion by Vice Chairman Frierson and Seconded by Councilman Coker, Council voted Unanimous Approval to go into Executive Session to discuss two Items in Administration: Personnel Matter and a Contractual Matter.

The Executive Session began at 6:34 pm.

IV. Open Session

Chairman Stewart asked for a motion to come out of Executive Session and back into Open Session.

On motion by Councilman Richardson and Seconded by Councilman Coker, Council voted Unanimous Approval to come out of Executive Session and back into Open Session.

The Executive Session ended at 7:36 pm.

Chairman Stewart stated that in Executive Session, Council discussed hiring a Search Firm to find a replacement for the Administrator's Position. He stated that this is Administrator Epperson last meeting, and he was the County Administrator since 2012. Chairman Stewart stated that County Council would like to hire the firm "Find Great People, LLC" which will be a state contract.

On motion by Councilman Richardson and Seconded by Councilman Coker, Council voted Unanimous Approval to hire the firm "Find Great People, LLC" to find a replacement for the Administrator's Position.

Chairman Stewart stated that the process will begin shortly. He also welcomed Ms. Sharmane Anderson who was hired as the Deputy Administrator and also Mr. Lynden Anthony who would be the Interim Administrator. Chairman Stewart stated that Mr. Anthony have been working for Clarendon County since 2002.

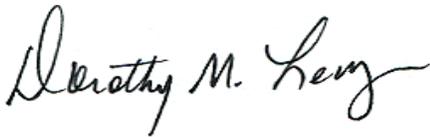
V. Adjourn

Chairman Stewart stated that we have exhausted our agenda and he asked for a motion to adjourn the Special Called Council Meeting.

On motion by Councilman Richardson and Seconded by Councilman Coker Council voted Unanimous Approval to adjourn the Special Called Council Meeting.

The Special Called Council Meeting adjourned at 7:41 pm.

Respectfully Submitted,



Dorothy M. Levy
Clerk to Clarendon County Council