RESOLUTION R-057-25

A RESOLUTION BY THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO AMEND THE WALKER COUNTY, GEORGIA ENABLING LEGISLATION TO MODIFY THE LENGTH OF SERVICE ALLOWED BY THE AUDITOR

WHEREAS, the Board of Commissioners of Walker County ("Board") is the governing authority of Walker County, Georgia; and

WHEREAS, the Constitution of the State of Georgia, approved by the voters of the State in November 1982, and effective July 1, 1983, provides in Article IX, Section 2, Paragraph 1 thereof, that the governing authority of the County may adopt clearly reasonable ordinances, resolutions, and regulations; and

WHEREAS, additionally, the Constitution of the State of Georgia, approved by the voters of the State in November 1982, and effective July 1, 1983, specifically provides in Article IX, Section 2, Paragraph 1, Subparagraph (b)(1) thereof, that the governing authority of the County may, by resolution, amend local acts applicable to the governing authority; and

WHEREAS, the Board of Commissioners of Walker County desires to amend the local act creating the Board of Commissioners of Walker County, approved May 2, 2017 (Ga. L. 2017, Act No. 165), and ratified by the voters on November 6, 2018, so as to remove the length of service restrictions concerning the county auditor, to repeal conflicting laws, and for other purposes; and

WHEREAS, 2017 Ga. Laws (Act No. 165), § 17 currently provides:

The board shall, on or before the final day of the month following the end of each fiscal year, employ a certified public accountant for the making of an annual continuous audit of county finances and financial records. The accountant so employed shall be paid out of county funds and shall perform a complete audit of the financial records of the county for the preceding year, pointing out any irregularities found to exist and reporting the results of such audit to the board. The same person or firm shall not perform such audit for more than four consecutive annual periods. Each annual report submitted to the board shall be made available for public inspection as are other records in such office. The board shall cause to be published in the official organ of Walker County and posted at the courthouse a statement of the financial condition of the county as of December 31 and June 30 of each year. Said accountant shall transmit to the grand jury of the Superior Court of Walker County a copy of each annual report furnished by such accountant to the board.

WHEREAS, the Board of Commissioners of Walker County wishes to modify 2017 Ga.

Laws (Act No. 165), § 17 such that it reads as follows (changes are in red):

The board shall, on or before the final day of the month following the end of each fiscal year, employ a certified public accountant for the making of an annual continuous audit of county finances and financial records. The accountant so employed shall be paid out of county funds and shall perform a complete audit of the financial records of the county for the preceding year, pointing out any irregularities found to exist and reporting the results of such audit to the board. The same person or firm shall not perform such audit for more than four consecutive annual periods. Each annual report submitted to the board shall be made available for public inspection as are other records in such office. The board shall cause to be published on the county's official website in the official organ of Walker County and posted at the courthouse a statement of the financial condition of the county as of December 31 and June 30 of each year. Said accountant shall transmit to the grand jury of the Superior Court of Walker County a copy of each annual report furnished by such accountant to the board.

WHEREAS, pursuant to Article IX, Section II, Paragraph I, Subparagraph (b)(1) of the Constitution of the State of Georgia, local acts may be amended by a resolution or ordinance duly adopted at two regular consecutive meetings of the county governing authority not less than seven nor more than 60 days apart and a notice containing a synopsis of the proposed amendment shall be published in the official county organ once a week for three weeks within a period of 60 days immediately preceding its final adoption;

WHEREAS, those requirements applicable to amendments to local acts of the General Assembly by a resolution or ordinance duly adopted by the county governing authority as set forth in Article IX, Section II, Paragraph I, Subparagraph (b)(1) of the Constitution of the State of Georgia have been met and satisfied, and, specifically, notice of the consideration of this Resolution has been advertised and this Resolution has been duly adopted by the governing authority at two regular consecutive meetings; and

THEREFORE, BE IT RESOLVED, by the Walker County Board of Commissioners that the Act creating the Board of Commissioners for Walker County, Ga. L. 2017, Act No. 165, § 9 hereby amended by modifying Section 17 as follows:

The board shall, on or before the final day of the month following the end of each fiscal year, employ a certified public accountant for the making of an annual continuous audit of county finances and financial records. The accountant so employed shall be paid out of county funds and shall perform a complete audit of the financial records of the county for the preceding year, pointing out any irregularities found to exist and reporting the results of such audit to the board. Each annual report submitted to the board shall be made available for public inspection as are other records in such office. The board shall cause to be published on the county's official website a statement of the financial condition of the county as of December 31 and June 30 of each year. Said accountant shall transmit to the grand jury of the Superior Court of Walker County a copy of each annual report furnished by such accountant to the board.

BE IT FURTHER RESOLVED that any other Ordinance, Resolution, or local law, or portion thereof, now in effect, that is in conflict with any of the provisions of this Resolution is hereby repealed.

BE IT FURTHER RESOLVED that this Resolution shall be approved at two back-to-back meetings of the Board of Commissioners wherein such meetings are not less than seven (7) nor more than sixty (60) days apart.

BE IT FURTHER RESOLVED, that upon such dual approvals being achieved, a copy of such amendment, along with a notice of publication and publisher's affidavit, shall be filed with the Georgia Secretary of State's office. (Ga. Const. Art. 9, § 2, ¶ 1(g)).

The public health, safety, and welfare demanding it.

FIRST APPROVAL occurring at a duly called meeting of the Walker County Board of Commissioners on 7th day of wyst, 2025.

WALKER COUNTY, GEORGIA

Angela Teems, Chair to the Board of Commissioners

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LISA RICHARDSON, County Clerk

SECOND APPROVAL occurring at a duly called meeting of the Walker County Board of Commissioners on 4th day of September, 2025.

WALKER COUNTY, GEORGIA

Angela Teems, Chair to the Board of Commissioners

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ATTEST:

LISA RICHARDSON, County Clerk

