

CLERK OF SUPERIOR COURT  
RICHMOND COUNTY  
GEORGIA

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CLERK OF SUPERIOR COURT  
RICHMOND COUNTY  
GEORGIA

**IN THE SUPERIOR COURT OF RICHMOND COUNTY**  
**STATE OF GEORGIA**

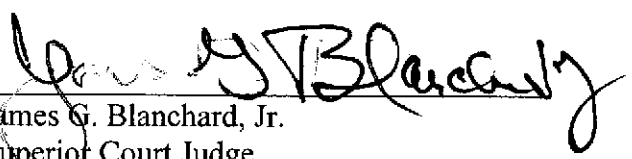
IN RE: GRAND JURY PRESENTMENT FOR THE SEPTEMBER TERM 2018

The Grand Jury having returned the attached general presentment for the September Term 2018, and the same having been reviewed and accepted by the Court on November 13, 2018, it is now,

ORDERED that the said presentment shall be filed in the Office of the Clerk of Superior Court for Richmond County, and that it shall be published once in the *Augusta Chronicle*, the legal gazette for said County; and

FURTHER ORDERED that the said general presentment shall be posted by the Director of Information Technology on the Augusta-Richmond County website for public access through the Internet (World Wide Web).

It is so ORDERED this 13th day of November 2018.

  
James G. Blanchard, Jr.  
Superior Court Judge  
Augusta Judicial Circuit

TO: The Honorable James G. Blanchard  
Judge, Superior Court

FROM: Richmond County Grand Jury  
September Term 2018

DATE: November 13, 2018

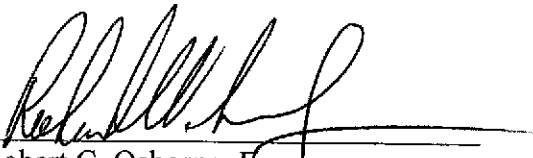
RE: Grand Jury Presentment

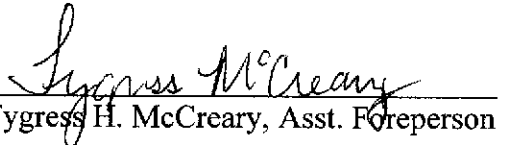
We, the members of the Augusta-Richmond County Grand Jury for the September Term 2018, having been duly sworn by the Honorable J. Wade Padgett on the 17th day of September 2018, submit our presentment on the 13th day of November, 2018, our last day as an official body of the Grand Jury.

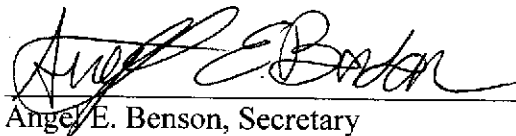
To discharge our sworn duties, as prescribed by the laws of the State of Georgia, we met on nine (9) dates during our term and acted upon Bills of Indictments presented to us by the District Attorney's Office.

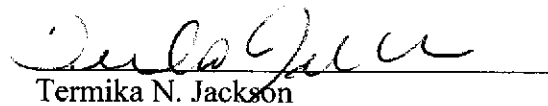
A Sub-Committee was formed to inspect the Finance Department. The applicable report is attached.

The Grand Jury respectfully submits this Presentment on the 13th day of November 2018 and requests that it is published.

  
Robert C. Osborne, Foreperson

  
Tygress H. McCreary, Asst. Foreperson

  
Angel E. Benson, Secretary

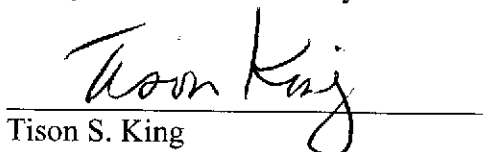
  
Termika N. Jackson

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Stephen P. Dodd

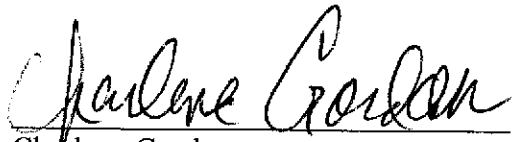
  
Clark Dimery


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Kaitlyn C. Fernandez-Holye

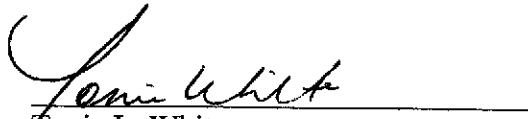
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Bridgit M. Cleveland


  
Tison S. King

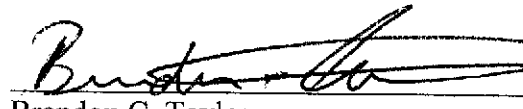
\_\_\_\_\_  
Marva L. Stennett


  
Charlene Gordon

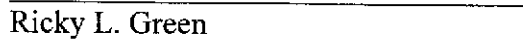
  
Adrienne J. Paschal

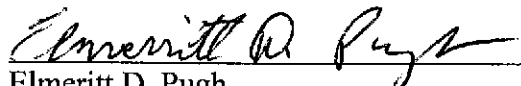
  
Tonia L. White

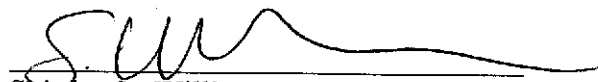
  
Stephanie D. Clarke

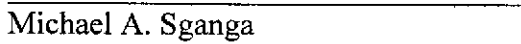
  
Brandon C. Taylor


  
Bradley Alexander

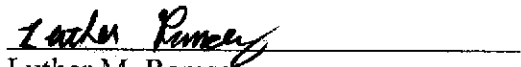
  
Ricky L. Green

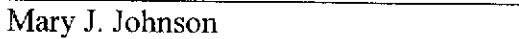
  
Elmeritt D. Pugh


  
Shirtina L. Willis

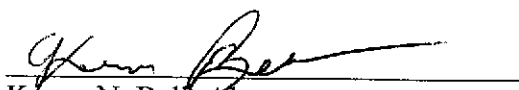
  
Michael A. Sganga

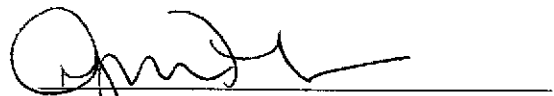
  
Andrew R. Lee

  
Luther M. Ramsey

  
Mary J. Johnson

  
Calvin Williams, Alternate

  
Kenya N. Bell, Alternate

  
Dayna F. Jones, Alternate

**SUB-COMMITTEE OF THE SEPTEMBER TERM 2018 GRAND JURY  
REPORT ON THE FINANCE DEPARTMENT**

**Inspection Prelude:**

Inspection – interesting word. What to inspect? What to compare it to? Who to contact? Having the task of “inspecting” the Finance Department, the Grand Jury Subcommittee began with many questions and some research. The first steps included downloading a standard facility inspection template from the Internet, getting a copy of the last inspection (March 1, 2016), asking the District Attorney, Natalie Paine, some questions and calling the Finance Department Director, Donna Williams, for more input. Finally, we reviewed the Finance Department’s duties and goals online.

First recommendation: make this process easier for future Grand Jury subcommittees by providing basic information and goals up front. See attached form.

Per the web site at <https://www.augustaga.gov/137/Finance>:

**“Mission Statement**

The mission of the Finance Department is to manage the fiscal affairs of Augusta-Richmond County and to provide effective decision-making support for City leaders and executives. The department must endeavor to administer a financial plan that is integrated with and supports the service delivery strategic to operating departments and the Board of Commissioners.

**Primary Responsibilities**

The Finance Department is responsible for:

- Budget and budget administration
- Accounting
- Financial reporting
- Cash management
- Fixed asset management
- Grant fiscal management
- Risk management

**Goals**

- Provide timely and relevant information to the Board of Commissioners and Administrator to enhance decision-making and promote the long-term financial well-being of the County. Obtain or produce relevant operating, revenue-performance and economic forecasts to support the decision process
- Administer record keeping methodologies and reporting systems that will ensure compliance with GAAP, federal or state mandates, disclosure rules and contractual or legal requirements

- Participate with the Administrator towards implementing a climate that furthers the County's decentralized decision-making policies; yet at the same time fosters accountability and appropriate financial controls
- Safeguard county financial assets such as cash negotiable items through the establishment of banking relations and development of recommended procedures for cash and deposits handling, electronic payments, EFTs, and so forth
- Manage City financial assets and liabilities with the objectives of safeguarding principal, achieving market-based returns on assets while remaining with appropriate risk parameter and optimizing the county's overall cost of capital
- Strive to provide a high level of customer service in all areas of operations"

**A tight ship:**

From our brief visit to the Finance Department our overall impression is there are many, many, MANY rules and regulations. Sometimes our questions were deferred to other departments such as maintenance, fire marshals, security, or IT. As the Finance Department seems to follow the existing rules and policies, the following does not reflect on their excellent comportment.

**Recommended Enterprise Standards:**

Since the Augusta Richmond County government is as large as an enterprise, it should follow standard enterprise practices, including OSHA compliance and IT security. We questioned some of the standard practices that are apparently systemwide. There are space heaters near some of the work computers. They can cause electrical "brown-outs", overheat computers, and create a fire hazard. To prevent space heaters from causing damage to computers, they should never be plugged into the same circuit or surge protector. Despite the recent remodel, there are still not enough GFI power outlets except in the open area. In the individual offices we observed a common practice of "daisy chaining" surge protectors, i.e. the act of plugging one surge protector into another – big red flag. Finally, there does not seem to be a policy against inserting removable media into the computers. At the very least any removable media should be scanned for potential viruses and malware immediately to protect against Ransomware and other data destroying agents.

The Municipal Building is a "badge" facility. Employee ID badges should always be prominently displayed. This will prevent or minimize piggy-backing at entrances as well as assist in the event of a natural or human disaster. There should be an annual Business Intelligence walk-of the evacuation plan, normally an OSHA requirement. The current evacuation maps are not large enough to read the text and icons easily. Special consideration should be given for the handicapped. Each Evacuation map should "flag" the present location for a clear exit strategy.

**And now . . . The Finance Department Inspection:**

On October 23, 2018, a subcommittee for the September Term 2018 Grand Jury, accompanied by District Attorney, Natalie Paine, inspected the Augusta-Richmond Finance Department on the 8<sup>th</sup> floor of the Municipal Building at 530 Greene Street. Our goal was to assess the leadership, office culture,

physical environment, financial methodologies, personnel security, cyber security, and disaster recovery/evacuation plans.

**A thorough tour with friendly, informed tour guides:**

Director Donna Williams (CGFM) guided us through the various offices, open areas and support areas such as the vault area, conference room and breakroom on the 8<sup>th</sup> floor. She graciously answered our many questions and at the end of the tour we were joined by Deputy Director, Tim Schroer (CPA) who answered more questions. We also had the chance to chat with some of the 23 employees and check out their work spaces. We did not the tour the Risk Management division of the Department on the 7<sup>th</sup> floor with its 7 employees. We also did not ask many questions about the Accounting Division, leaving that aspect to the continuous flow of auditors Director Williams manages. She has a clever plan in place to keep up with the many faces moving through the conference room.

Despite a comment that the finance department “just pays the bills”, we found a whole lot more going on there. Just handling Accounts Payable and payroll is a massive job. Nearly 96% of payroll is handled by direct deposit so the bulk of printed checks are for Accounts Payable. The committee asked about the methodology of signing so many checks and keeping track of them all. They use a sophisticated software that prints and adds a digital signature to “custom” checks. Without these special checks, no signature can be added. These checks and all cash are secured in the vault, which is opened with a digital sequence. All accounts payable checks are matched to purchase orders, invoices, bills of receipt, etc. according to best procurement management practices. Paper copies are retained for 7 years. The shredding of documents is outsourced securely.

The work environment is spacious, well lit, and the atmosphere is relaxed. Employees answered our questions readily and allowed us to inspect their workspaces for best electrical practices. According to Director Williams there is little staff turn-over and we give her credit for their loyalty and good attitude. All new employees spend a week in training before beginning to work. The atmosphere literally hummed with efficiency.

Data security is a major priority. Ms. Paine verified that wireless access is separated into Private and Public networks. Employee’s must register their personal devices with the IT Department. User passwords for Windows and their management software are changed on a rotating basis. Employees can only gain access to the area with their ID Security badge – the badges are programmed for the main entries and their specific departments. Any employees working past regular hours have the security staff to assure their safe returns to their cars.

We applaud Director Williams for her faithful, long-standing devotion to the department and its countless awards of excellence, 100% compliance for the last 2 years. Many thanks to her, Tim Schroer, and Natalie Paine for their time and patience. It appears the Finance Department is the last bastion of sanity between the Administration and the Board of Commissioners, an unenviable position. They handle it well. Great job!!

**Subcommittee Members:**

Clark Dimery, Sr.

Tygress McCreary

Tison King