No. 2059

A RESOLUTION

AUTHORIZING AND DIRECTING AN INDEPENDENT BUDGET COMPLIANCE AUDIT OF THE FINANCIAL OPERATIONS AND BUDGETARY FUNCTIONS OF GREENVILLE COUNTY, INCLUDING THE GENERAL FUND; ESTABLISHING THE SCOPE, PROCUREMENT METHOD, AND OVERSIGHT STRUCTURE; AND PROVIDING FOR OTHER MATTERS RELATED THERETO.

WHEREAS, Greenville County is a body politic and corporate organized under the laws of the State of South Carolina with legislative, budgetary, and fiscal policymaking authority of the County vested in the Greenville County Council (the "Council"); and

WHEREAS, S.C. Code Ann. § 4-9-30 empowers the Council to make appropriations for the functions and operations of the County and to "provide for an accounting and reporting system whereby funds are received, safely kept, allocated and disbursed," and S.C. Code Ann. § 4-9-140 vests in the Council the authority to adopt the County budget, levy and collect taxes, make supplemental appropriations, and require reports, estimates, and statistics from County departments; and

WHEREAS, the Council has authority to commission such additional, specialized, or retrospective examinations of the County's financial records as the Council determines the public interest to require; and

WHEREAS, public confidence in Greenville County government is strengthened, and speculation concerning the handling of public money is most effectively and durably answered, by open and independent examination conducted by qualified professionals having no interest in its outcome, the results of which are reported to the Council in public session and made available to the public; and

WHEREAS, the Council has determined that the authorization of an independent budget compliance audit upon the terms set forth is necessary, proper, prudent, and in the best interests of the citizens of Greenville County.

NOW, THEREFORE, BE IT RESOLVED by the Greenville County Council, in meeting duly assembled:

Section 1. <u>Budget Compliance Audit Authorized and Directed</u>. An independent budget compliance audit of the financial operations and budgetary functions of Greenville County, including without limitation the General Fund, is hereby authorized and directed. The examination shall be performed by an independent auditor engaged through the County's procurement process and monitored by the Oversight Ad Hoc Committee. The Oversight Ad Hoc Committee shall evaluate all responsive proposals to the procurement request and shall recommend a firm to Council. No engagement shall be executed except upon the approving vote of a majority of Council.

Section 2. <u>Audit Period</u>. The County Council shall select the fiscal years and corresponding budget cycles to be included in the audit after receiving recommendations from the Oversight Ad Hoc Committee.

Section 3. <u>Existing Obligations Unaffected</u>. Nothing in this Resolution shall diminish, suspend, or substitute for the independent annual audit required by S.C. Code Ann. § 4-9-150 or any other audit, reporting, or filing requirement imposed by law.

Section 4. <u>Severability</u>. Should any section, subsection, sentence, clause, or phrase of this Resolution be held invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining portions.

Section 5. <u>Effective Date</u>. This Resolution shall take effect immediately upon its adoption by Council.

DONE IN REGULAR MEETING THIS 1st DAY OF SEPTEMBER, 2026.

Benton Blount, Chairman
Greenville County Council

ATTEST:

Regina McCaskill
Clerk to Council

Joseph M. Kernell
County Administrator