GREENVILLE COUNTY COUNCIL

OVERSIGHT AD HOC COMMITTEE
October 12, 2026
5:32 p.m.
Committee Meeting Room

Pursuant to the Freedom of Information Act, the committee posted notice of the meeting date, time, place, and agenda online and on the bulletin board at County Square and made it available to newspapers, radio stations, television stations, and concerned citizens.

Committee Members Present:

Kelly Long, *Chairwoman*
Garey Collins, *Vice-Chairman*
Steve Shaw, *via Zoom*

Committee Members Absent:

Curt McGahhey
Frank Farmer

Staff Present:

Andrew Price, *Assistant County Attorney*
Bob Mihalic, *Governmental Affairs Officer*
Regina McCaskill, *Clerk to Council*

Call to Order: *Chairwoman Long*

Invocation: *Councilor Collins*

Approval of Minutes:

Action: Councilor Collins moved to approve the minutes of the September 28, 2026, Called Committee Meeting.

Motion carried.

Item (4) **Set Budget Compliance Audit Parameters**

Councilor Shaw inquired about establishing a dollar threshold for large transfers when reviewing the audit parameters from the September 28, 2026, meeting.

Chairwoman Long stated the threshold had not been defined. She stated that, although a large transaction amount might be higher at the county level, smaller transactions should also be reviewed. She recommended a threshold of $50,000.

Councilor Shaw stated he agreed with Chairwoman Long.

Chairwoman Long stated the compliance audit would be forward-looking rather than limited to reviewing past transactions. She stated the audit would establish a baseline for future expectations and provide guidance to the next County Administrator regarding financial practices. She stated the findings could inform revisions to the County policies and procedures.

Councilor Collins stated that he agreed and recommended reviewing selected General Fund allocations and expenditures, including balance sheets, check registers, and payments to individuals, to assess current practices, verify compliance, and provide a

snapshot of existing procedures without examining every transaction. He stated the goal was to demonstrate accountability and earn the public's trust.
Councilor Collins recommended reviewing transfers between accounts outside normal budgetary appropriations, including the amounts transferred, destinations, purposes, and individuals responsible for the decisions. He also recommended reviewing County grant expenditures to determine whether unexpended funds had been returned when required or transferred for other purposes, noting that grants and federal funding often carried restrictions governing the use of funds.

Chairwoman Long stated she wanted the audit to be forward-thinking, not a look back, as standard audits typically were. She wanted the audit to establish baselines that could be used for future planning of policies and procedures.

Chairwoman Long stated that she had proposed reviewing grant fund drawdowns to determine whether funds had been drawn down for appropriate purposes, how they had been applied, and whether unused funds had been returned when required. She agreed the recommendations addressed the same concern.

Chairwoman Long proposed including the grant review under item number 1 of the audit parameters.

Councilor Collins agreed with the proposed placement.

Chairwoman Long asked whether members had additional items to propose.

Councilor Collins expressed support for the organization of the audit parameters.

Chairwoman Long recommended the auditors evaluate existing financial controls and procedures and make recommendations regarding appropriate controls, segregation of duties, and transparency in budget management. She stated that recommendations should account for the county's size and operations and determine whether existing controls were adequate.

Councilor Collins agreed with the recommendations.

Chairwoman Long recommended the auditors identify best practices and provide practical guidance for implementing recommended changes. She identified asset custody, authorization procedures, and proper recordkeeping as areas for review. She also recommended evaluating real-time transaction monitoring to identify coding errors, delayed entries, and other discrepancies as they occurred. She stated the audit should include recommendations for real-time revenue monitoring to facilitate timely identification and correction of errors.

Chairwoman Long identified vendor management, fuel-use management, and permitting operations as additional areas for consideration. She also discussed reviewing vendor contracts and payments, including insurance expenditures. She stated the committee would review the complete list again before deciding whether to retain the insurance item in the final audit parameters.

Councilor Collins recommended reviewing transfers between accounts that fell outside normal appropriated budgetary expenditures. He stated the audit should identify the amounts transferred, where the funds went, the reasons for the transfers, and the individuals responsible for the decisions.

Chairwoman Long recommended comparing payroll records with personnel files to verify the number of employees reflected in payroll matched the number of employees on record. She also recommended evaluating cybersecurity vulnerabilities, identifying associated risks, and determining how those risks could be mitigated. Additionally, she recommended reviewing procurement processes, vendor contracts, payments, and contract compliance.

Councilor Collins expressed concern regarding the $25 road fee enacted in 2017. He stated that approximately $14 million had reportedly been allocated for road infrastructure, later decreased to $12 million, while an eight-year review reflected an average of $8 million. He requested an explanation for the $4 million discrepancy and clarification regarding whether funds had been transferred.

Chairwoman Long suggested specifically tracking the fees collected and the amounts allocated to road infrastructure.

Councilor Collins stated that either 2017 or 2022 could serve as the starting point for the review. He noted that expenditures during 2023 and 2024 had not averaged more than $9 million and indicated that fiscal year 2025 could also be included.

Chairwoman Long asked whether the committee should track any other fees in addition to the $25 road fee.

Councilor Collins identified the road fee as his primary concern. He explained the budget summaries had previously identified a road and infrastructure bank that was later combined into a roads category. He wanted the audit to clarify how the revenue had been allocated and used so the public could better understand the transactions.

Chairwoman Long recommended specifically tracking the difference between the approximately $14 million initially identified for roads and the approximately $8 million subsequently reflected in expenditures, distinguishing the road fee from other fees.

Councilor Collins confirmed the review should focus on the specific road fee. Councilor Collins recommended reviewing departmental revenues and excess fees returned to the general fund. He explained that some departments collected fees in excess of their appropriated amounts and returned the excess to the general fund at the end of the fiscal year. He cited a hypothetical $200,000 surplus from Road and Grounds and asked how such funds were subsequently allocated. He stated that constituents frequently raised questions about these transactions.

Chairwoman Long proposed adding departmental overages to the audit parameters to distinguish them from other transfers into and out of accounts.

Regina McCaskill recommended specifying departmental overages alongside transfers in and out to capture both transfers between accounts and excess departmental revenues.

Chairwoman Long asked whether the audit should track the final destination of excess funds, including whether they remained in an account, were used for other purposes, or were transferred to reserves.

Councilor Collins agreed the final disposition of the funds should be identified. He explained the audit should determine how excess funds were expended, including whether they were applied to bond payments or other obligations, because those details were not clearly identified in budget summaries.

Chairwoman Long agreed the audit should identify the final destination of excess funds.

Regina McCaskill confirmed the proposed approach to tracking transfers and their disposition.

Chairwoman Long proposed adding a separate category titled "Overage Tracking" to identify where departmental overages ultimately went.

Councilor Shaw recommended identifying and accounting for all county payments to nonprofit and not-for-profit organizations. He explained the review should include both direct payments and payments made to support or assist nonprofit organizations.

Chairwoman Long asked whether the review should fall under Item 2 of the audit parameters.

Councilor Shaw stated the review could be included under Item 2 or established as a separate item.

Councilor Collins recommended including the review under Item 2.

Councilor Shaw clarified that a separate bullet point would likely be more appropriate than incorporating the review into the existing transaction threshold.

Councilor Collins agreed the review could stand alone as a separate audit parameter.

Chairwoman Long recommended reviewing discretionary expense accounts, noting the existing reference to expenditures was broad and that discretionary accounts warranted specific consideration.

Councilor Shaw expressed satisfaction with the proposed list and indicated that he had no additional items.

Chairwoman Long stated the committee should compile a comprehensive list of the proposed audit parameters and distribute it to members for review. She recommended holding one final meeting to approve the complete list before issuing the request for proposals (RFP).

Ms. McCaskill reminded the committee that any items approved at the meeting would still require ratification.

Chairwoman Long acknowledged the requirement and stated that she would attempt to place the matter on the agenda for the first meeting in November.

Councilor Collins stated his concern regarding the electric vehicle charging stations in the county garage. He stated that approximately one year earlier, he and Councilor McGahhey had asked who was paying for the charging service. Councilor Collins stated the arrangement appeared to involve an individual who performed at-will work for the county and expressed concern about the lack of clarity regarding the payment

arrangement. Councilor Collins emphasized that he was not alleging wrongdoing but wanted the arrangement reviewed to ensure transparency and accountability.

Ms. McCaskill stated the matter under the existing parameters for reviewing procurement processes and vendor contracts.

Chairwoman Long asked whether the review would be appropriate if no formal contract existed.

Ms. McCaskill stated the item should still be included for consideration.

Councilor Collins recommended identifying contracts and payments as separate subcategories because the charging station arrangement involved a recurring payment for electrical charging service.

Ms. McCaskill acknowledged the recommendation and identified the charging station's contracts and payments for review.

Councilor Collins stated the arrangement warranted examination because constituents had questioned why an individual performing contract work for the county was paying for the electrical charging service.

Chairwoman Long stated the committee needed to determine whether self-insurance should be specifically included in the audit parameters.

Ms. McCaskill explained the county's insurance expenditures included liability, health, and term life insurance. She asked whether the committee intended to review all insurance categories or focus on specific areas.

Chairwoman Long explained the original concern involved the county's self-insurance program and a reported increase in costs from approximately $20 million to $47 million over a relatively short period. She stated the increase warranted examination to determine whether it reflected rising costs or other factors.

Ms. McCaskill proposed identifying insurance as a general category and including health insurance within its scope.

Chairwoman Long agreed that self-insurance and health insurance should be included. She stated the expenditures represented a significant county expense, and the auditors could identify potential efficiencies or recommend alternatives if warranted. She stated the review was intended to identify opportunities for improvement rather than presume wrongdoing.

Councilor Collins expressed support for the proposed approach.

Chairwoman Long requested a motion to advance the proposed audit parameters for final review and approval at a subsequent meeting.

Councilor Collins moved to approve the proposed audit parameters for inclusion in the final RFP, subject to a subsequent meeting for final review and ratification.

Chairwoman Long restated the motion and called for a vote.

Councilor Shaw stated his affirmative vote when asked to verify his participation.

Chairwoman Long confirmed Councilor Shaw's vote and acknowledged the committee's action.

Councilor Collins moved to adjourn the meeting.

The motion carried.

Action: Councilor Collins made a motion to approve.

Motion to approve carried.

Item (6) **Adjournment**

Action: There being no further business, Councilor Collins moved to adjourn.

Motion carried, and the meeting adjourned at 6:12 p.m.

Respectfully submitted:

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Regina McCaskill
Clerk to County Council