

AGENDA

REGULAR SCHEDULED MEETING OF THE GOVERNING AUTHORITY OF WALKER COUNTY, GEORGIA

Office of the Walker County Commissioner
Courthouse Annex 1, 101 South Duke Street
LaFayette, Georgia 30728

Date: Thursday, December 14, 2017

Time: 6:30 PM

Call to Order: Commissioner Whitfield will call the meeting to order

Invocation: Given by Commissioner Shannon Whitfield

Pledge: United States Flag

Pledge: Georgia Flag

Minutes: Approval of the minutes from the Public Hearing and Commissioner's Meeting on November 30, 2017.

New Business:

- I. Consideration of the Office of the Governor, Criminal Justice Coordination Council, Supplemental Subgrant Award, Accountability Court Grant
- II. Consideration of the Georgia Public Defender Council, Indigent Defense Services Agreement.
- III. Signing of the ACCG-Interlocal Risk Management Firefighter Cancer Coverage Application and Participation Agreement
- IV. Department of Transportation, State of Georgia, Application and Permit for Special Encroachment

- V. Signing of Engagement Letter for auditing services provided by Henderson, Hutcherson and McCullough, PLLC

- VI. Employee Health Clinic

Adjournment: The Regular Scheduled Meeting will be adjourned.

Open Discussion: The business on the Agenda being completed, Commissioner Whitfield will open the floor for general discussion.

WALKER COUNTY GOVERNMENTAL AUTHORITY
OFFICE OF THE COMMISSIONER
101 SOUTH DUKE STREET, P.O. BOX 445
LAFAYETTE, GEORGIA 30728
706-638-1437

November 30, 2017

Location: Walker County Commissioners Office
101 S. Duke Street
LaFayette, Georgia 30728

MINUTES FOR PUBLIC HEARING

WALKER COUNTY PUBLIC HEARING ON REQUESTS FOR RE-ZONING

Invocation: Given by Commissioner Shannon Whitfield

Pledge: United States Flag

Pledge: Georgia Flag

CALL TO ORDER

Commissioner Whitfield called the public hearing to order at 6:32 PM. The following employees were present: Commissioner Whitfield, Chief Finance Officer Greg McConnell, Public Relations Director Joe Legge, Codes, Planning, Zoning Director David Brown, County Clerk Rebecca Wooden, Commissioners Office Employee Joan Fowler were present. Other guests signed in at the meeting as well, please see the attached sign in sheet.

BUSINESS

Opening of the Walker County Public Hearing

1. Commissioner Whitfield read the Re-Zoning request as Conditional Use Variance on Application for Re-Zoning Amendment, Mr. Christopher Ellis, requesting to rezone from R-2 (Residential) to C-1 (Commercial) Tax Parcel # 0-164-086, 0 N. Hwy 341, Chickamauga,

Georgia 30707. Mr. Christopher Ellis was present and explained his intentions with the property.

2. Commissioner Whitfield read the Re-Zoning Amendment, Mrs. Hilda J. Murdock is requesting to rezone from R-1 (Residential) to C-1 (Commercial) Tax Parcel # 0-182-067, 323 Five Points Road, Chickamauga, Georgia 30707. Mrs. Hilda J. Murdock, her daughter and son were present to explain the reason and ask for the rezone.
3. Commissioner Whitfield read the Re-Zoning Amendment, Murdock Properties Management LLC is requesting to rezone from R-1 (Residential) to C-1 (Commercial) Tax Parcel # 0-182-065, 0 Five Points Road, Chickamauga Georgia 30707. Mrs. Hilda J. Murdock, her daughter and son had spoken their reason for the request earlier in the meeting and it applied to this property as well.

ADJOURNMENT *Commissioner Whitfield adjourned the Public Hearing at 6:41 PM*

PUBLIC COMMENT

There were no questions or comments on the Re-Zoning Requests [Audio Recording of Public Hearing on file in Commission Office – 17-11-30]

COMMISSIONER COMMENTS

[Audio Recording on file in Commission Office – 17-11-30]

Shannon K. Whitfield
Walker County Sole Commissioner

Date

Attest:

Rebecca Wooden, Walker County Clerk

Walker County Governmental Authority
Office of the Commissioner
101 South Duke Street, P.O. Box 445
LaFayette, GA 30728
706-638-1437

Minutes of the Commissioner's Regular Scheduled Meeting

November 30, 2017

I. Call to order

Commissioner Shannon Whitfield called to order the regular meeting of the Walker County Commissioners Office at 6:42 PM on November 30, 2017.

II. Attendees

The following persons were present: Commissioner Shannon K. Whitfield, Chief Financial Officer Greg McConnell, Planning and Codes Director David Brown, Public Relations Director Joe Legge, County Clerk Rebecca Wooden, Commissioner's Office Employee Joan Fowler. Other guests signed in at the meeting as well, please see the attached sign in sheet.

III. Commissioner Whitfield asked if anyone had any objections to waiving of the reading of the minutes from the Public Hearing and Regular Scheduled Commissioner's Meeting on November 30, 2017. No one objected and Commissioner Whitfield approved and signed the minutes for the Public Hearing and the Commissioner's Meeting for November 9, 2017.

IV. Open of the Regular Scheduled Meeting

V. New Business

- 1. Commissioner Whitfield agreed with the Planning Commission and approved this Re-Zoning request as Conditional Use Variance on Application for Re-Zoning Amendment, Mr. Christopher Ellis, requesting to rezone from R-2 (Residential) to C-1 (Commercial) Tax Parcel # 0-164-086, 0 N. Hwy 341, Chickamauga, Georgia 30707**
- 2. Commissioner Whitfield agreed with the Planning Commission and approved as submitted Application for Re-Zoning Amendment, Mrs. Hilda J. Murdock is requesting to rezone from R-1 (Residential) to C-1 (Commercial) Tax Parcel # 0-182-067, 323 Five Points Road, Chickamauga, Georgia 30707**

3. Commissioner Whitfield agreed with the Planning Commission and approved as submitted Application for Re-Zoning Amendment, Murdock Properties Management LLC is requesting to rezone from R-1 (Residential) to C-1 (Commercial) Tax Parcel # 0-182-065, 0 Five Points Road, Chickamauga Georgia 30707
4. Commissioner Whitfield read and approved Resolution R-022-17 of the Walker County Commissioner Authorizing the Adoption of the General Fund Budget for Fiscal Year 2018
5. Commissioner Whitfield read and approved Resolution R-023-17 of the Walker County Commissioner Authorizing the Adoption of the Enterprise & Grant Fund Budget for Fiscal Year 2018
6. Commissioner Whitfield asked read the introduction to the Federal Transit Administration Section 5311 Program Formula Funds for Rural Transit FY 2019 Grant Application and then asked Chief Financial Officer Greg McConnell to add any other information that he may have regarding this Grant. Mr. McConnell briefly described the purpose and the grant and Commissioner Whitfield approved and signed the Application
7. Commissioner Whitfield read and signed the Proclamation of National Hospice Awareness Month
8. Commissioner Whitfield read the invoice from Atlantic Coast Consulting, Inc. for Project G031-107 Walker County 2017 Environmental Monitoring and explained the issuing of the Purchase Order for this service and signed for approval.
9. Commissioner Whitfield reviewed aloud the Walker County Departmental Statistics – October 2017

VIII. Public Comment

{Audio Recording of Commissioner's Meeting comments is on file in Commissioner's Office – 17-11-30}

IX. Commissioner Comments

{Audio Recording of Commissioner's Meeting comments is on file in Commissioner's Office – 17-11-30}

X. Adjournment

Commissioner Whitfield adjourned the meeting at 7:32 PM

Minutes approved by:

Shannon K. Whitfield
Sole Commissioner
Walker County Georgia

Date

Minutes prepared by: Walker County Clerk, Rebecca Wooden

OFFICE OF THE GOVERNOR
CRIMINAL JUSTICE COORDINATING COUNCIL
SUPPLEMENTAL SUBGRANT AWARD
ACCOUNTABILITY COURT GRANT

SUBGRANTEE: Walker County

ORIGINAL STATE FUNDS: \$148,166

IMPLEMENTING AGENCY:

Look out Mountain Drug Court

SUPPLEMENTAL STATE FUNDS: \$8,000

PROJECT NAME: ACCOUNTABILITY COURT

TOTAL STATE AWARD: \$156,166

SUBGRANT NUMBER: J18-8-031


GRANT PERIOD: 01/01/18-06/30/18

This award is made under the Accountability Courts State of Georgia Grant program. The purpose of the Accountability Court Grants program is to make grants to local courts and judicial circuits to establish specialty courts or dockets to address offenders arrested for drug charges or mental health issues. This grant program is subject to the administrative rules established by the Criminal Justice Coordinating Council.

This Subgrant shall become effective on the beginning date of the grant period, provided that a properly executed original of this "Subgrant Award" is returned to the Criminal Justice Coordinating Council by December 29, 2017.

AGENCY APPROVAL

SUBGRANTEE APPROVAL



Steven Hatfield, Deputy Director
Criminal Justice Coordinating Council

Signature of Authorized Official

Date Executed: 11/13/17

Typed Name & Title of Authorized Official

Employer Tax Identification Number (EIN)

FY'18 Supplemental Budget Detail Worksheet

Court Name

Lookout Mountain Adult Felony Drug Court
Implementation Court

Budget Worksheet Category	Line Item Approvals	Line Item Totals
Personnel		
Contract Services		
Drug Testing Supplies		
Other Costs	Ankle Monitors 8,000.00	\$8,000.00
Non-Drug Testing Supplies		
Equipment		
Training and Travel		
Transportation	Public Transportation 0.00	\$0.00
Total Budget Request:		\$8,000.00

Match:

WAIVER REQUESTED

\$888.89

CACJ Funding Committee Notes:

**ACCG - INTERLOCAL RISK MANAGEMENT (ACCG-IRMA)
FIREFIGHTER CANCER COVERAGE APPLICATION AND PARTICIPATION AGREEMENT**

Employers eligible to participate in ACCG-IRMA (hereinafter a “Participating Employer” or “Employer”) shall complete this Application and Participation Agreement in order to purchase firefighter cancer coverage fully insured by The Hartford under the ACCG-IRMA Master Policy for Lump Sum Cancer Benefit or Master Policy for Long-Term Disability (Income Replacement) or under both Policies. Once approved by ACCG-IRMA’s Program Administrator, the Participating Employer will receive a one-page Schedule of Benefits identifying the purchased coverage(s) and a link to the Policy for the purchased coverage(s), so it may make these available to Eligible Firefighters.

Who Does What?

- ACCG-IRMA is the Policyholder of two firefighter cancer coverage policies insured by The Hartford: Lump Sum Cancer Benefit and Long-Term Disability (Income Replacement), (together, the “Firefighter Cancer Policies”). These coverages together are designed to meet the requirements of Georgia House Bill 146 (2016-2017), an Act effective January 1, 2018.
- The Association County Commissioners of Georgia (“ACCG”) is the Program Administrator for ACCG-IRMA. ACCG uses information from the Eligible Firefighter census data provided by the Participating Employer to bill for the Firefighter Cancer Policies, and maintains (either directly or through the broker for the Firefighter Cancer Policies) Participating Employers’ Application and Participation Agreements.
- Participating Employers are responsible for identifying all Eligible Firefighters, submitting complete and accurate census data to ACCG, paying premiums to ACCG-IRMA, communicating with Eligible Firefighters about the coverages it provides, providing the Schedule of Benefits and links to the applicable Policies to Eligible Firefighters, and providing all requested information and documentation to The Hartford when an Eligible Firefighter makes a claim under one or both of the Firefighter Cancer Policies.
- The Hartford evaluates and pays claims under the Firefighter Cancer Policies. All claims for benefits must be submitted to The Hartford. Neither ACCG-IRMA nor ACCG have any role in claim determination or payment.
- The Hartford provides tax services related to payments under the Long-Term Disability (Income Replacement) Policy.

Definition of Eligible Firefighter: An “Eligible Firefighter” is a recruit or a trained individual who is a full-time employee, part-time employee, or volunteer for a legally organized fire department of the Participating Employer and as such has duties of responding to mitigate a variety of emergency and nonemergency situations where life, property, or the environment is at risk, which may include without limitation fire suppression; fire prevention activities; emergency medical services; hazardous materials response and preparedness; technical rescue operations; search and rescue; disaster management and preparedness; community service activities; response to civil disturbances and terrorism incidents; nonemergency functions including training, preplanning, communications, maintenance, and physical conditioning; and other related emergency and nonemergency duties as may be assigned or required; provided, however, that a firefighter's assignments may vary based on geographic, climatic, and demographic conditions or other factors including training, experience, and ability. A firefighter is an “Eligible Firefighter” as soon as he or she meets the description above, even though coverage under the Firefighter Cancer Policy(ies) does not become effective until completion of a waiting period as set forth in O.C.G.A. § 25-3-23.

Employer Obligations:

- Employer shall not require any kind of contribution from Eligible Firefighters for the coverage(s) provided under the Firefighter Cancer Policies.
- Employer is solely responsible for identifying all Eligible Firefighters (as defined above) and providing correct and complete information to ACCG.
- Employer shall submit initial Eligible Firefighter census data to ACCG in the form requested, and must update this census data as needed in order to ensure that all Eligible Firefighters are identified.
- The Employer's cost for coverage under the Firefighter Cancer Policy(ies) will be based on the most recent census data at the time of billing.
- A claim by an Eligible Firefighter may be denied if the Eligible Firefighter was not timely listed in the census data.
- Employer shall provide the Schedule of Benefits and a link to the applicable Policy(ies) to Eligible Firefighters at no charge, and shall provide a copy of the applicable Policy(ies) to an Eligible Firefighter upon request.
- When a firefighter submits a claim to The Hartford, Employer shall provide The Hartford the information requested so that The Hartford may evaluate the claim, and shall affirm that this information is accurate and complete.

If the Employer is purchasing Long-Term Disability (Income Replacement) coverage, the Employer agrees as follows.

Employer Authorization for Tax Services: By completing this Application and Participation Agreement, Employer authorizes The Hartford to report, withhold and deposit the taxes described below, and agrees to provide The Hartford with accurate and timely information to provide these tax services. Employer acknowledges that The Hartford, ACCG-IRMA, and ACCG, singularly and collectively, shall have no responsibility for any liability in connection with these tax services that may result from inaccurate, untimely or incomplete information provided by Employer to any of them, including but not limited to fines or penalties.

- The Hartford will withhold and deposit applicable and properly elected additional United States federal income taxes (FIT) and state income tax (SIT) as well as applicable Employee FICA taxes from disability benefits/sick pay. The Hartford will make timely filings with the appropriate United States federal and state agencies. The Hartford will deposit the taxes using The Hartford's tax identification number and will timely notify the Employer of these payments. This notification is provided on the EOB (Explanation of Benefits).
- The Hartford will prepare Forms W-2 for payees and pay the Employer's share of FICA taxes, and submit such forms and payments to the appropriate United States federal and state agencies. The Hartford will postmark by January 31st of each year, or such other date required by law, Forms W-2 containing disability benefits/sick pay information to payees and make information return filings in accordance with Federal and State requirements regarding income tax, Social Security, and Medicare tax. The Hartford will issue Forms W-2 using The Hartford's tax identification number. If the Policy is terminated, The Hartford will continue to provide Forms W-2 and make information return filings for disability benefits/sick pay payments on all claims incurred prior to termination of the Policy.
- The Hartford assumes no responsibility for any other payroll or employment related tax, fee, premium or the like including Federal Unemployment Insurance (FUTA) and State Unemployment Insurance (SUTA), State Disability Insurance, State or Local Occupational Taxes, other jurisdictional taxes such as municipal, city or county taxes, or any Workers' Compensation Tax which may be applicable to the disability benefits The Hartford is paying.
- The Hartford will prepare and deliver to Employer the annual summary reports of benefits paid.

Desired Coverage (See Attached Proposal for Estimated Annual Premiums):

Participating Employer is applying for and agreeing to purchase BOTH the Lump Sum Cancer Benefit & Long Term Disability (Income Replacement) coverages *unless* either of the following options is checked.

☒ Lump Sum Cancer Benefit Only* OR

☒ Long Term Disability (Income Replacement) Only*

* Alone, this coverage does NOT meet the requirements of HB146.

The coverage elected above automatically renews at each anniversary of the effective date, based on then current premiums established by the Administrator. Coverage may be terminated in accordance with the terms of the Firefighter Cancer Policy(ies) or for Employer's failure to comply with 1) the terms of this Agreement or 2) the terms for membership in ACCG-IRMA and/or the ACCG-IRMA Accident, Disability, and Supplemental Medical Fund.

On behalf of Walker Co. Emergency Svcs [Name of Participating Employer], I submit this Application and Participation Agreement and agree to its terms.

Signature: _____ Date: _____

Print Name: _____ Title: _____

APPROVED BY ACCG-IRMA PROGRAM ADMINISTRATOR: _____

EFFECTIVE DATE OF COVERAGE: _____

RESOLUTION AUTHORIZING MEMBERSHIP IN THE ACCG - INTERLOCAL RISK MANAGEMENT AGENCY

WHEREAS, Article 9, Section 3, Paragraph 1 of the Constitution of Georgia authorizes counties and other political subdivisions to contract with each other for activities which the contracting parties are authorized by law to undertake; and,

WHEREAS, Chapter 85 of Title 36 of the Official Code of Georgia Annotated authorizes counties to execute intergovernmental contracts to form, and become members of, an interlocal risk management agency for the purpose of sharing the risks of accident, disability, supplemental medical, general liability, motor vehicle liability, property damage, or any combination of such risks with those of other counties; and,

WHEREAS, counties within Georgia have found it increasingly difficult to obtain commercial insurance protection, and have found the costs of such protection often exceed the ability of a county to pay; and,

WHEREAS, counties in Georgia need a stable method for managing their risks to avoid the unpredictable and cyclical nature of the commercial insurance market; and,

WHEREAS, many Georgia counties do not have sufficient resources to self-insure their risks on an individual basis; and,

WHEREAS, through the Association County Commissioners of Georgia, Georgia counties have created an intergovernmental risk management agency so that the Georgia counties may insure and/or self-insure their risks; and,

WHEREAS, the County of Walker is desirous of becoming a member of the Association County Commissioners of Georgia – Interlocal Risk Management Agency (hereafter referred to as ACCG – IRMA), an interlocal risk management agency formed pursuant to Chapter 85 of Title 36 of the Official Code of Georgia Annotated; and,

WHEREAS, the governing authority of the County of Walker has reviewed the intergovernmental contract and the bylaws of ACCG-IRMA and find that the goals of ACCG-IRMA and the obligations imposed upon this

county are in accordance with the philosophy and public policy objectives of this community; and,

WHEREAS, the governing authority of the County of Walker finds that it is in the best interest of its citizens to become a member of ACCG-IRMA,

NOW THEREFORE, BE IT RESOLVED by the governing authority of the County of Walker, Georgia:

SECTION 1

The governing authority of the County of Walker hereby authorizes the County to become a member of ACCG-IRMA and a participant in the following ACCG-IRMA Funds (*check all that apply*):

☐

Property and Liability Fund

☒

Supplemental Medical, Accident, and Disability Fund

SECTION 2

The Sole Commissioner of the County
(Insert Title of Chief Executive Officer)
of Walker is authorized to execute on behalf of the County the intergovernmental contract to become a member of ACCG-IRMA. Copies of the intergovernmental contract and the bylaws of ACCG-IRMA are attached to and made a part of this resolution as Appendix 1.

SECTION 3

The powers of ACCG-IRMA, unless the intergovernmental contract and ACCG-IRMA bylaws are amended, shall be limited to those authorized by Chapter 85 of Title 36 of the Official Code of Georgia Annotated, and the related Rules and Regulations of the Commissioner of Insurance of the State of Georgia.

SECTION 4

The continuing operations of ACCG-IRMA and the obligation of the County to fully participate in such operations shall be effectuated in accordance with the intergovernmental contract and ACCG-IRMA bylaws.

SECTION 5

The Fire Chief Blake Hodge is designated as the County's
(Insert Title of Designated Person)
representative to ACCG-IRMA. The County may change its representative by informing ACCG-IRMA of the change in writing.

SECTION 6

This resolution shall be effective upon its passage and approval.

Adopted this 14th day of December 20 17 .

Chairman or Sole Commissioner

County of Walker

ATTEST:

Clerk of the County of Walker
(Imprint County Seal)

BYLAWS OF THE ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA
INTERLOCAL RISK MANAGEMENT AGENCY

Revised and Adopted October 12, 2017 and
Effective January 1, 2018

ARTICLE I

NAME AND LOCATION

Section 1. The name of this organization shall be the Association County Commissioners of Georgia-Interlocal Risk Management Agency (hereinafter referred to as "ACCG-IRMA"). In October, 1987, ACCG-IRMA was established by an intergovernmental contract among founding Georgia counties in accordance with O.C.G.A. § 36-85-1, *et seq.* (the "Statute").

Section 2. The principal office of ACCG-IRMA is located at 191 Peachtree Street NE, Suite 700, Atlanta, Georgia 30303.

Section 3. Other offices for the transaction of business may be established as the Board of Trustees (hereinafter referred to as the "Board") may determine.

Section 4. These Bylaws are adopted pursuant to the Statute, the rules and regulations of the Commissioner of Insurance of the State of Georgia (hereinafter referred to as "Commissioner") and the Intergovernmental Contract creating ACCG-IRMA (hereinafter referred to as the "Intergovernmental Contract").

ARTICLE II

ELIGIBILITY

Section 1. In order to be eligible for membership in ACCG-IRMA, an entity must be a county as defined in O.C.G.A. § 36-85-1 (hereinafter referred to as "County"). A County may become a member once it has taken all actions required by the Statute, rules and regulations of the Commissioner, and the Intergovernmental Contract to join ACCG-IRMA and has been approved by ACCG-IRMA through its Administrator. Approved Counties are hereinafter called "Members" in these Bylaws.

ARTICLE III

BOARD OF TRUSTEES

Section 1. The operation, business and property of ACCG-IRMA shall be the responsibility of the Board, which shall consist of seven (7) members.

Section 2. Trustees will be elected by the Board of Managers of the Association County Commissioners of Georgia (hereinafter "ACCG") subject to the qualifications contained in Section 3 below and in accordance with the terms set forth in Section 4.

Section 3. All Board Trustees shall be elected or appointed officials of the governing authority of Counties in good standing with, and Members of, ACCG-IRMA and ACCG. Membership on the Board is also contingent upon approval as set forth in the rules and regulations of the Commissioner. No Trustee shall be an owner, officer or employee of an administrator or service company designated by the Board to perform services on behalf of ACCG-IRMA; provided, however, that the Chair of the Board may serve on the ACCG Board of Managers in accordance with the bylaws of such Board of Managers.

Section 4. The term of office for Trustees shall be as follows:

- The term of office for Trustee positions to be designated as Posts 1, 2, and 3 shall expire on December 31, 2017;
- The term of office for Trustee positions to be designated as Posts 4 and 5 shall expire on December 31, 2018; and
- The term of office for Trustee positions to be designated as Posts 6 and 7 shall expire on December 31, 2019.

Following expiration of the above terms, the term of office for each Trustee position shall be three years. Each Trustee shall serve until expiration of his or her current term and until his or her successor shall have taken office, or (1) until he or she no longer meets the qualifications for membership on the Board set forth in Section 3 of this Article, (2) until his or her earlier death, (3) until his or her earlier resignation from the Board in accordance with Section 6 of this Article, or (4) with the exception of the Chair in accordance with Section 3 of this Article, until he or she becomes a member of the ACCG Board of Managers.

Section 5. At its first meeting after January 1st of each year, the Board shall elect from its membership a Chair and Vice Chair, who each shall serve in that capacity until the following December 31st and until a successor Chair or Vice Chair is appointed in accordance with this Section. In the event the current Chair or Vice Chair ceases to be a Trustee for any reason, the Board shall elect a successor Chair or Vice Chair to fill the remaining term. The Executive Director of ACCG shall serve as Secretary/Treasurer of ACCG-IRMA. The Secretary/Treasurer shall not have the powers of a Trustee. The Chair, or in his or her absence the Vice Chair, shall preside at all meetings of the Board and is authorized to execute all documents of ACCG-IRMA. The minutes of the meetings of the Board shall be kept by or under the direction of the Secretary/Treasurer. The Secretary/Treasurer shall keep any seal adopted by the Board on behalf of ACCG-IRMA and shall attest to any documents executed on behalf of the Board.

Section 6. A Trustee may resign and be discharged from further responsibilities of the office by giving at least sixty (60) days prior written notice, by registered mail, to the Chair of the Board or, in the event the resigning Trustee is the current Chair, to the Vice Chair. Such notice

shall set forth the date that the resignation shall take effect, which shall be the effective date of the resignation; provided, however, that if a successor Trustee has been duly elected to take office at an earlier date, the resignation of the resigning Trustee shall take effect immediately upon the effective date of the election of a successor Trustee. Upon leaving office, any Trustee shall forthwith deliver to the Chair, at the principal office of ACCG-IRMA, all records and other property of ACCG -IRMA in his or her possession or under his or her control.

Section 7. A Trustee may be removed for good cause upon a proper showing of misfeasance or malfeasance of office or upon a proper showing that the continued service in office by the Trustee would be detrimental to the best interests of ACCG-IRMA. Removal for cause shall be made upon recommendation by the Chair (or by the Vice Chair if the Trustee being removed is the Chair) and confirmation by the Board. The effective date of the removal for cause of a Trustee shall be the date upon which notice of removal shall be sent to him or her, by registered mail, by or under the direction of the Chair.

Section 8. Any vacancies occurring on the Board, including any vacancy created by reason of an increase in the number of Trustees, shall be filled as provided in this Article for election of Trustees. A Trustee elected to fill a vacancy shall hold office for the current term and until his or her successor shall take office, or (1) until he or she no longer meets the qualifications for membership on the Board set forth in Section 3 of this Article, (2) until his or her earlier death, (3) until his or her earlier resignation from the Board in accordance with Section 6 of this Article, or (4) with the exception of the Chair in accordance with Section 3 of this Article, until he or she becomes a member of the ACCG Board of Managers.

Section 9. Provided that a quorum shall be present, any remaining Trustees in office shall have all of the powers, rights and interests of the Board and shall be charged with its duties; provided, however, that a Trustee shall abstain from voting and shall not be considered as constituting a part of a quorum where a vote affecting his or her personal interest may be involved. The quorum for the transaction of business in any regular or special meeting of the Board shall consist of a majority of the Trustees then in office, participating in a meeting in the manner set forth in Article V, Sections 1 and 2, respectively. Except for matters as to which these Bylaws require a supermajority or unanimous vote, the affirmative vote of a majority of a quorum shall be necessary for any official action.

Section 10. The Chair of the Board shall submit to the Members an annual report including a summary of the financial affairs of ACCG-IRMA.

Section 11. In order to carry out its powers and duties, the Board may establish such committees as the Board deems necessary or desirable. With the exception of the Executive Committee created by Section 13 of this Article, the Chair shall appoint the members of such committees.

Section 12. Trustees may be reimbursed for actual expenses incurred in the pursuit of ACCG-IRMA business and may receive a per diem allowance as may be established by the Board for attendance at Board and committee meetings.

Section 13. The Chair, Vice Chair and one Trustee appointed by the Chair shall constitute the Executive Committee of ACCG-IRMA. The Chair shall act as chair of the Executive Committee. The Executive Committee shall have the authority to direct the activities of ACCG-IRMA between meetings of the Board and may be delegated such other responsibilities and powers as the Board may determine.

ARTICLE IV

ADMINISTRATION

Section 1. General administration and supervision of ACCG-IRMA shall be carried out by ACCG under such terms and conditions as may be agreed upon by ACCG and the Board. The Executive Director of ACCG shall serve as manager of ACCG-IRMA and shall perform such duties and exercise such powers as shall be authorized by the Board in the proper administration of ACCG-IRMA.

ARTICLE V

MEETINGS

Section 1. Regular meetings of the Board shall be held at least two (2) times per calendar year, on such dates and at such places as determined by the Board. Regular meetings may be held by a quorum (as defined in Article III, Section 9) of Trustees present in person or by means of a teleconference or other electronic format in which the Trustees have simultaneous access to the meeting. Notwithstanding the above sentence, a Trustee may designate, in writing, an individual who is not a Trustee to serve as his or her proxy at a specific meeting, in which event the proxy's presence in person or by teleconference shall count solely for purposes of establishing a quorum; such proxy shall not have voting rights. The Secretary shall furnish each Trustee notice of the time, date and place such meetings at least ten (10) days prior to the date of such meetings.

Section 2. Special meetings of the Board may be called by (1) the Chair, (2) by the Vice Chair in the event that the Chair is incapacitated or otherwise unable to perform the duties of Chair, or (3) by any three Trustees. A quorum for special meetings shall be established in the same manner as for regular meetings as described in Section 1 of this Article. By unanimous consent of the Trustees, special meetings of the Board may be held without notice at any time fixed for the meeting. A Trustee's attendance at or participation in a special meeting shall constitute a waiver of notice of such meeting and a waiver of any and all objections to the place, time, location and manner in which it was called. All notices of special meetings of the Board shall state the purpose thereof.

Section 3. Actions may be taken by the Board outside of a regular or special meeting in accordance with this Section so long as all Trustees, severally or collectively, consent in writing, through email, or by telephone poll to a proposed action. Such action is valid as though it had been authorized at a meeting of the Board, so long as any official action is subsequently recorded in the minutes of the Board.

Section 4. Meetings of the Executive Committee may be called by the Chair, or by the Vice Chair in the event that the Chair is incapacitated or otherwise unable to perform the duties of Chair. The quorum for meetings of the Executive Committee shall be its entire membership, present in person or by means of a teleconference or other electronic format in which the members of the Executive Committee have simultaneous access to the meeting. Actions taken by the Executive Committee pursuant to its authority under Article III, Section 13 of these Bylaws shall require the unanimous vote of the Committee's membership and shall be subsequently recorded in the minutes of the Board.

ARTICLE VI

FISCAL YEAR

Section 1. ACCG-IRMA shall operate on a fiscal year from July 1 to June 30.

ARTICLE VII

POWERS AND DUTIES

Section 1. The Board, in addition to other powers herein conferred or authorized by the Statute, the rules and regulations of the Commissioner, or by the Intergovernmental Contract creating ACCG-IRMA, shall have the following powers:

- A. To provide general oversight of the operations of ACCG-IRMA in accordance with these Bylaws, the Statute, the rules and regulations of the Commissioner, and any agreements with ACCG for administration of ACCG-IRMA;
- B. To make and enter into contracts for such services as it deems necessary;
- C. To incur debts, liabilities and obligations;
- D. To acquire, hold, encumber or dispose of real and personal property;
- E. To sue or be sued in its own name, and take all measures necessary or desirable in the prosecution or defense of claims;
- F. To collect contributions and assessments from Members;
- G. To establish and administer such group self-insurance funds as the Board deems advisable;
- H. To pay authorized losses on behalf of ACCG-IRMA Members participating in a fund or funds;
- I. To establish the method for rating and risks of individual Members;

- J. To establish loss control procedures and to advise and educate Members in loss control and risk reduction;
- K. To provide risk management services, including but not limited to defense and settlement of claims;
- L. To purchase insurance and to purchase reinsurance, excess insurance, or to establish such other excess loss funding program as the Board deems necessary to protect the interest of the Members of ACCG-IRMA;
- M. To employ an attorney or attorneys;
- N. To engage a service company or companies, and such agents or employees as the Board deems advisable;
- O. To determine the general policies for operation of ACCG-IRMA that shall be followed by all committees, officers, agents and independent contractors employed by ACCG-IRMA;
- P. To adopt rules for the conduct of the affairs of ACCG-IRMA;
- Q. To invest and reinvest contributions of Members in accordance with policies established by the Board;
- R. To adopt such other rules and regulations as the Board may deem desirable in the operation of ACCG-IRMA;
- S. To terminate the membership of any Member in accordance with the procedures set forth in the Intergovernmental Contract, these Bylaws, and the rules and regulations of the Commissioner;
- T. To establish the basis and the procedure for assessment of Members in the event of a financial deficiency of ACCG-IRMA or of a fund;
- U. To provide for policies relating to collection of contributions, discounts on contributions, methods of payment, distribution of surplus funds to Members, assessments and other policies concerning the operation of ACCG-IRMA;
- V. To exercise all powers of a Group Self-Insurance Fund as set forth in the Statute and implementing rules and regulations of the Commissioner, as the same may be amended from time to time; and
- W. To take such actions as the Board deems necessary or convenient in accomplishing the purpose of ACCG-IRMA.

Section 2. The Board, in addition to other duties imposed by law or by the Intergovernmental Contract creating ACCG-IRMA, shall have the following duties:

- A. The Board shall adopt an annual budget for each fiscal year of ACCG-IRMA;
- B. The Board shall make provisions for proper accounting and reporting procedures of the nature of the claims arising within their jurisdiction, the manner in which these claims are being processed, and the impact of the claims upon ACCG-IRMA;
- C. The Board shall provide for an annual audit of ACCG-IRMA prepared by a certified public accountant utilizing generally accepted accounting practices;
- D. The Board shall establish and maintain such accounts as the Board shall deem necessary or proper;
- E. All monies of ACCG-IRMA shall be deposited in an account or accounts established by the Board;
- F. The Board shall assure that all Member contributions received by any administrator shall be immediately remitted to the appropriate depository bank or banks for deposit, in the proper proportion to guarantee that the contributions to a fund or funds required from such contributions is made;
- G. The Board shall arrange for the investment of money received by ACCG-IRMA so as to keep the same invested at a favorable interest rate for the benefit of the Members of ACCG-IRMA;
- H. The Board shall take such actions as may be necessary to remain in compliance with the Statute and the rules and regulations of the Commissioner; and
- I. The records for each fiscal year shall be maintained separately for accounting purposes for the benefit of the Members of ACCG-IRMA active during the fiscal year.

ARTICLE VIII

DIVIDENDS AND ASSESSMENTS

Section 1. Contributions and other income in excess of claims, administrative expenses, and appropriate reserves may be returned or credited to Members of a fund or funds from time to time, in such amounts and proportions as the Board, in its discretion, may determine as proper. Such credits or return of surplus contributions and other income shall be subject to any necessary authorization or approval by the Commissioner. No surplus accumulations shall be returned if such payment would impair the stability or security of a fund or of ACCG-IRMA. Any former Member who has withdrawn at the time of a distribution shall be barred from receiving any portion of the distribution.

Section 2. The Board may establish the method for collection of any assessments of Members which become necessary to meet any financial deficiency of ACCG-IRMA or of any fund, subject to the approval of the Commissioner.

ARTICLE IX

MEMBERSHIP TERMINATION

Section 1. The Board may be involuntarily terminated as a Member of ACCG-IRMA by the Board for:

- A. Failure to timely pay its contribution, assessment, or otherwise to discharge its financial obligations to ACCG-IRMA when due;
- B. Failure to timely report, to the administrators or designed service company, accidents or other incidents which might involve indemnifications from or claims against ACCG-IRMA or from a fund established by ACCG-IRMA;
- C. Failure to comply with the loss control and written management recommendations of ACCG-IRMA or ACCG-IRMA's representatives or agents;
- D. Failure to comply with any requirements contained within a coverage description of a fund in which the Member participates;
- E. Excessive losses; or
- F. Failure to comply with the Statute or other applicable laws, the rules and regulations of the Commissioner, the Intergovernmental Contract establishing ACCG-IRMA, or these Bylaws.

Section 2. Termination for failure to pay a contribution or assessment when due shall be accomplished by written notice stating the time the termination will be effective, which shall not less than fifteen (15) days from the date of notice, to be delivered in person or by depositing such notice to the Member of the last address of record at the U.S. Postal Service, by registered mail, return receipt requested. Reinstatement shall be upon such terms as the Board may impose, including, but not limited to, a requirement that not more than one year's contributions be paid in advance. Involuntary terminations for any other cause shall require 45 days advance written notice in the same manner as described above.

Section 3. The Commissioner shall be furnished a copy of any termination notice forwarded to a Member.

ARTICLE X

ESTABLISHMENT OF FUNDS

Section 1. The Board shall establish a group self-insurance fund or funds comprised of public monies from contributions of Members in order to pool and jointly self-insure, or otherwise provide coverage for, the risks of accident, disability, supplemental medical, general liability, motor vehicle liability, property damage, or any combinations of such risks.

Section 2. The Board shall establish a schedule of Member contributions which shall annually produce a sum of money necessary to pay the administrative expenses of ACCG-IRMA, to create adequate loss reserves for each fund, and to meet any capital or surplus requirements. Each Member's contribution shall be determined in accordance with the method established by the Board.

ARTICLE XI

TERMINATION OF AGENCY

Section 1. ACCG-IRMA shall cease its activities upon affirmative vote of not less than two thirds (2/3) of the Board of Trustees requiring such cessation. The Board may also terminate the existence of any fund or funds it has established by a majority vote of the Board, provided that such termination is in compliance with the Statute and the rules and regulations of the Commissioner. To the extent of money remaining in a terminated fund, however, ACCG-IRMA shall continue to pay Members' claims and losses incurred prior to the date of a fund's termination until the money in the terminated fund is exhausted. In the event that revenues remain in a terminated fund after payment of all claims, losses and other expenses, the Board may determine the method for calculating refunds to those Members who were Members at the time the fund ceased its activities. The Board shall determine the method that shall be used for the sale and distribution of proceeds in the event that there should be any property, real or personal, belonging to ACCG-IRMA at its termination. In the event of ACCG-IRMA's termination, the Board shall continue to meet for such period of time and with such frequency as may be necessary to wind down the affairs of ACCG-IRMA. The Board shall be authorized to sell, transfer, or otherwise assign the processing and payment of claims to a third party in the event of termination of ACCG-IRMA or in the event of termination of a fund.

ARTICLE XII

AMENDMENTS

Section 1. Amendments to these Bylaws may be made at any regular or special meeting of the Board by the affirmative vote of two-thirds (2/3) of the Trustees then in office, subject to approval by the ACCG Board of Managers.

Intergovernmental Contract

This agreement is made and entered into this 14th day of December, 2017, by and between the counties who are now or may hereafter become Members of the Association County Commissioners of Georgia - Interlocal Risk Management Agency (hereafter referred to as ACCG - IRMA) for the purpose of creating one or more group self-insurance funds for the management of liability and property damage risks of the Member counties.

WHEREAS, Chapter 85 of Title 36 of the Official Code of Georgia Annotated authorizes Georgia counties to form interlocal risk management agencies; and,

WHEREAS, certain counties which are signatories to this contract desire to form such an interlocal risk management agency pursuant to such statute and the rules and regulations of the Commissioner of Insurance of the State of Georgia.

NOW, THEREFORE, IN CONSIDERATION OF the mutual covenants, promises and obligations contained herein, which were given to and accepted by each county becoming a party to this agreement, the parties agree as follows:

PARAGRAPH 1

Establishment of the Association County Commissioners of Georgia - Interlocal Risk Management Agency

Section 1.1

Association County Commissioners of Georgia – Interlocal Risk Management Agency Created.

A county interlocal risk management agency to function as an unincorporated non-profit instrumentality of its Member counties in the manner expressed herein is created. The purpose of this agreement is to jointly exercise powers common to each participating county:

- to establish and administer a risk management service;
- to prevent or lessen the incidence and severity of casualty and property losses occurring in the operation of county government; and

- to defend and protect, in accordance with this contract and related coverage descriptions, any Member of ACCG - IRMA against liability or loss as stated in such documents. The activities of ACCG - IRMA shall not constitute conduct of an insurance business.

Section 1.2

Preliminary Operations

When two or more counties shall have executed this agreement, the Board of Trustees, as designated in Paragraph 3 of this agreement, shall direct the affairs of ACCG - IRMA. The Executive Director of the Association County Commissioners of Georgia shall be appointed as Manager. The Manager may recommend to the Board of Trustees the appointment of necessary Service Companies, attorneys and agents for operation of ACCG - IRMA. Any county, as defined in Chapter 85 of Title 36 of the Official Code of Georgia Annotated, shall be eligible to apply for membership in ACCG - IRMA.

PARAGRAPH 2

Definitions

Section 2.1

Definitions

In the interpretation of this agreement the following definitions shall apply unless the context requires otherwise:

- (1) "Manager" shall mean the person or agency designated to supervise the administration of ACCG - IRMA and to perform such duties and exercise such powers as shall be specifically designated by the Board.
- (2) "ACCG - IRMA" shall mean the Association County Commissioners of Georgia - Interlocal Risk Management Agency.
- (3) "Board" shall mean the Board of Trustees of ACCG - IRMA.
- (4) "Coverage Description or Description" shall mean the written explanation of general liability, motor vehicle liability, property damage and other claims for which Members are jointly self-insured through a Fund or Funds.

- (5) "Group Self-Insurance Fund or Fund" shall have the same meaning as defined in Chapter 85 of Title 36 of the Official Code of Georgia Annotated, as amended.
- (6) "Member" shall mean a county as defined in Chapter 85 of Title 36 of the Official Code of Georgia Annotated, as amended, participating in ACCG - IRMA in conformity with this contract.
- (7) "Service Company" shall mean a person or agency designated to perform claim settlement services, to make a determination of risk factors of Members and applicants for membership, to acquire necessary excess insurance and reinsurance proposals, and to perform other functions in the day to day operation of ACCG - IRMA as directed by the Board or Manager.

PARAGRAPH 3

Board of Trustees

Section 3.1

Initial Board Qualifications

The initial Board shall take office when this agreement shall become effective in accordance with Paragraph I hereof. The initial trustees and their terms of office shall be as specified in the bylaws of ACCG - IRMA.

Section 3.2

Subsequent Board Members

The Board of ACCG - IRMA shall be those persons selected in accordance with the bylaws of ACCG - IRMA.

Section 3.3

Meetings

All meetings of the Board shall be held and conducted in accordance with the bylaws adopted by the Board.

Section 3.4

Liability of Trustees, Officers, or Agents

Trustees, Officers, and agents of ACCG - IRMA shall use ordinary care and reasonable diligence in the exercise of their powers and the performance of their duties. They shall not be liable for any mistakes of judgment or other action made, taken or admitted by them in good faith, nor for any action taken or admitted by any agent, employee, or independent contractor selected with reasonable care, nor for loss incurred through investment of funds or failure to invest. No trustee shall be liable for any action taken or admitted by any other trustee. No trustee shall be required to give a bond or other security to guarantee the faithful performance of the duties hereunder except as may be required by the rules and regulations of the Georgia Commissioner of Insurance. ACCG - IRMA shall defend and hold harmless any officer or agent for actions taken by trustees or performed by the officers, agents or employees within the scope of their authority for ACCG - IRMA. ACCG - IRMA may purchase insurance providing such coverage for trustees, officers, agents or employees.

PARAGRAPH 4

Board Powers and Duties

The Board, in addition to other powers and duties conferred or imposed on it by law, is authorized in the name of ACCG - IRMA to exercise the powers enumerated in Article VII of the bylaws and do all the acts necessary or incidental in performing and accomplishing the purposes set forth in this agreement and in the bylaws of the ACCG - IRMA.

PARAGRAPH 5

Membership

Section 5.1

Membership

The initial membership of ACCG - IRMA shall consist of those counties who have executed this agreement, or its counterpart, by the duly constituted chief executive officer acting upon the resolutions of the governing authorities of the counties and which have paid the prescribed contributions pursuant to the provisions of this agreement. Initial and additional Members may be admitted upon approval of the Manager in accordance with policies established by the

Board, upon their execution of this agreement, or its counterpart, and by payment of prescribed contributions. Every Member agrees to the admission of additional Members in accordance with the provisions of this paragraph.

Section 5.2

Member Representatives

Each Member shall designate a representative to ACCG - IRMA by action of its governing body. The representative shall be responsible to the Member for implementation of all loss control measures and for execution of the duties imposed on the Members by this agreement and the bylaws established hereunder.

Section 5.3

Withdrawal

- (1) Each Member shall continue its membership for a minimum period of two complete ACCG - IRMA fiscal years following its admission to ACCG - IRMA or, in the case of initial Members, from the date of activation of ACCG - IRMA. Effective upon the conclusion of such period, or effective at the end of any subsequent fiscal year, a Member may withdraw on ninety days advance written notice to ACCG - IRMA. A Member withdrawing shall have no right to the reserves on any claims maintained by ACCG - IRMA in the operation of a Group Self-Insurance Fund. ACCG - IRMA shall continue servicing of any covered claim of the Member after the withdrawal of the Member.
- (2) At the conclusion of a Member's second full fiscal year membership, all membership shall be on a year-to-year basis. Effective at the end of any fiscal year, ACCG - IRMA may, on ninety days advance notice to a Member, determine not to renew a Member's membership in ACCG - IRMA or the Member's participation in any Fund.
- (3) Any Member failing to make payments required by Paragraph 6 of this agreement when due shall, upon proper notice, be immediately suspended from membership and the Member's coverage under any Fund and benefits hereunder shall immediately cease. If the Member shall subsequently submit the delinquent payment along with such penalties or interest that may be established by the Board, the Manager may reinstitute each membership in accordance with Board policy.

- (4) Terminated Members shall remain liable for assessments for any fiscal year in which they were Members; provided, however, that Members involuntarily terminated for failure to pay a contribution or assessment when due, or for failure to otherwise discharge its obligations to a Fund or to otherwise discharge its obligations to a Fund or to ACCG - IRMA when due, shall be entitled to a refund of the unearned premium paid by the Member, calculated on a pro-rate basis, within 15 days of the notice of termination (unless delayed by an audit or rate investigation).

Section 5.4

Membership Review and Termination

A Member may be involuntarily terminated for causes other than non-payment of contributions as provided in the bylaws.

PARAGRAPH 6

Obligations of Members

Section 6.1

Member Obligation

Members of the ACCG - IRMA agree to be obligated as follows:

- (1) To participate at all times in at least one Fund which is established by the Board.
- (2) To pay all contributions, assessments or other sums due to such times and in such amounts as shall be established by the Board.
- (3) To select a person to serve as a Member representative.
- (4) To allow the Board, and its agents, reasonable access to all facilities of the Member and all records, including but not limited to financial records, which relate to the purposes of ACCG - IRMA.
- (5) To allow attorneys appointed by ACCG - IRMA to represent the Member in investigation, settlement discussions and all levels of litigation arising out of any claim made against a Member within the scope of loss protection furnished by the Fund or Funds established by ACCG - IRMA.

- (6) To assist and cooperate in the defense and settlement of claims against a Member.
- (7) To furnish full cooperation to ACCG - IRMA's attorneys, claims adjusters, Service companies, and any agent, employee, officer or independent contractor of ACCG - IRMA relating to the purposes of ACCG - IRMA.
- (8) To follow all loss reduction and prevention procedures established by ACCG - IRMA.
- (9) To furnish ACCG - IRMA such budget, operating and underwriting information as may be requested by the Board.
- (10) To report as promptly as possible, and in accordance with any Coverage Descriptions issued, all incidents which could result in ACCG - IRMA or any Fund established by ACCG - IRMA being required to pay a claim or claims for loss or injuries to county property or injuries to persons or property when such loss or injury is within the scope of the protection of a Fund or Funds in which the Member participates.

Section 6.2

Optional Defense of Fund Member

A Member may hire co-defense counsel, at the Member's expense, to assist in the defense of claims; provided however; the attorney selected by ACCG - IRMA to defend the claim shall be lead counsel in all matters.

Section 6.3

Contractual Obligation

This agreement shall constitute a contract among the Members of ACCG - IRMA. The obligations and responsibilities of the Members set forth herein include the obligation to take no action, inconsistent with this agreement as originally written or validly amended, which shall remain a continuing obligation and responsibility of the Member. This agreement may be executed in duplicate originals and the agreement of a count thereto shall be evidenced by a signed copy of a resolution adopted by its governing authority authorizing an appropriate official of the county to execute the agreement on behalf of the county. The contracting parties intend to create a risk management agency for group self-insurance purposes only within the scope of this agreement. ACCG - IRMA's bylaws and related Coverage Descriptions. Nothing contained herein

shall be deemed to create any relationship of surety, indemnification or responsibility between an individual Member for the debts or claims against any other individual Member. In accordance with Sections 36-85-9 and 36-85-15 of the Official Code of Georgia Annotated, each Member shall be jointly and severally liable for all legal obligations of any Fund and assessments may be required to meet any financial deficiencies of ACCG - IRMA or of any Fund.

PARAGRAPH 7

Amendments to Contract

Section 7.1

Amendments

This agreement may be amended by consent of the Members. A change or modification to this agreement may be agreed to by a vote of Members under such rules and procedures as the Board shall prescribe. Such vote may be conducted at a meeting of Members or may be conducted by mail. Any change or modification agreed to by a majority of the Members shall become effective immediately or at such future time, as the amendment shall provide. Any Member not exercising its right of withdrawal within thirty days after notice of the change or amendment shall be deemed to have consented to such a change or amendment. Any Member not consenting to such a change or amendment, may, at its option, withdraw and shall be entitled to a refund of any contributions made on account of the current fiscal year in proportion to the time remaining in the fiscal year period.

PARAGRAPH 8

Audits and Financial Reports

Section 8.1

Annual Report

Each Fund established by ACCG - IRMA shall have an annual audit of its books and accounts performed by a certified public accountant. The Board shall provide to the Members an annual report of the financial affairs of ACCG - IRMA and of each Fund maintained by ACCG - IRMA.

PARAGRAPH 9

Operation of Group Self-insurance Funds

Section 9.1

Loss Protection

ACCG - IRMA will provide loss protection to each Member participating in a Fund as provided in the Coverage Description for the Fund.

Section 9.2

Coverage Descriptions

The Board may develop and issue self-insurance Coverage Descriptions for Funds as it deems necessary and advisable. The limits of loss protection, scope of loss protection, amount of loss retention and Member contributions into a Fund shall be determined by the Coverage Description for the Fund. The Board may amend the Coverage Description or Descriptions from time to time as it deems advisable. Such amended Coverage Descriptions shall be effective for ACCG - IRMA in subsequent fiscal years.

The foregoing Intergovernmental Contract is entered into on behalf of the County this 14th day of December, 2017, by the duly authorized officer whose signature appears below.

Chairperson/Sole Commissioner/ Chief
Executive Officer of

[County / Authority Name]

By: _____
[Signature]

ATTEST:

[County Clerk / Other]

(Imprint County Seal)

[corrected 1/2/15]

DEPARTMENT OF TRANSPORTATION
STATE OF GEORGIA
ATLANTA, GEORGIA
30334-1002



Distribution
(AFTER APPROVAL)
White - Applicant
Yellow - General Office
Blue - District Engineer
Green - Field Inspector

(FOR DOT USE ONLY)

District No. 6
State Highway No. 1
Milepost No. 22.63
County Walker
Permit No.

APPLICATION AND PERMIT FOR SPECIAL ENCROACHMENT
TO: GEORGIA DEPARTMENT OF TRANSPORTATION, ATLANTA, GEORGIA 30334-1002

Application is hereby made by Walker County Government (706)638-1437
Name of Applicant (Area Code) Phone No.
P.O. Box 445, 101 South Duke Street LaFayette, Georgia 30728
Post Office Address City and State Zip Code

for permission to accomplish work on the Right-of-Way of STATE HIGHWAY NO. 1
U.S. 27 within the City Limits of Walker County,
in accordance with the ATTACHED PLANS and subject to the Rules and Regulations for Driveway and Encroachment Control on file
in the General Office of the Georgia Department of Transportation, and made a part hereof by reference thereto, and any SPECIAL
REQUIREMENTS set forth herein. The description of the proposed work is to:

TO ALLOW APPLICANT TO INSTALL MIX USE PATH ON RIGHT OF WAY AS PER ATTACHED PLANS

The proposed work site is located on the property on the E&W side of the highway beginning 912 Feet,
N. S. E. W. From Nearest Street
S of the center line, of OSBURN ROAD and Fronting 8
N. S. E. W. Nearest Street or Road Total Frontage Used
Feet further S along said Highway; and at mile post 22.63

Permit requested this day of , 20 .
By Shannon Whitfield
Witness in Ink on All Copies Type or Print Name

Witness in Ink on All Copies
Title Sign in Ink on All Copies
Sole Commissioner
If Agent or Official for Applicant

FORM TO BE COMPLETED BELOW THIS LINE BY GEORGIA DEPARTMENT OF TRANSPORTATION

☐ Non-Limited Access - Approval by District Office ☒ Limited Access - Approval by General Office

SPECIAL REQUIREMENTS: (by DOT only)

This approved set of red lined plans shall remain at the construction site at all times.

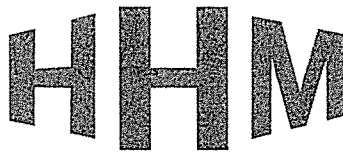
PERMIT GRANTED to perform the above-described work in accordance with REQUIREMENTS of the Georgia Department
of Transportation; this day of , 20 .

This permit is to be strictly construed and no work other than that specifically
described above is hereby authorized. The work authorized herein must begin
within three months from the date of approval and must become completed on
a schedule satisfactory to the department and not to exceed twelve months
from the date the permit is approved.

No modifications or changes may be made to the text of this permit, unless agreed upon in writing by the Department. A copy of
the form for this permit is on file with the Department's Office of Traffic Operations, General Office, and the language therein shall
be deemed to control in the event of any dispute concerning the specific provisions of this permit or any modifications to same.

DEPARTMENT OF TRANSPORTATION
STATE OF GEORGIA

By
Title



CERTIFIED PUBLIC ACCOUNTANTS
CHATTANOOGA | MEMPHIS

October 23, 2017

Mr. Shannon Whitfield, Sole Commissioner
Walker County, Georgia
101 South Duke Street
LaFayette, GA 30728

Dear Mr. Whitfield:

The following represents our understanding of the services we will provide Walker County, Georgia.

You have requested that we audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund, and the aggregate remaining fund information of Walker County, Georgia, as of September 30, 2017, and for the year then ended and the related notes to the financial statements, which collectively comprise Walker County Development Authority's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and pension related schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's discussion and analysis
- Pension related schedules
- Budgetary schedules

Supplementary information other than RSI will accompany Walker County, Georgia's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combining fund schedules
- Budgetary comparison schedules

The Objective of an Audit

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in accordance with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

General Audit Procedures

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and, in accordance with Government Auditing Standard. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Internal Control Audit Procedures

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Walker County, Georgia's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities; and
- f. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

Reporting

We will issue a written report upon completion of our audit of Walker County, Georgia's basic financial statements. Our report will be addressed to the governing body of Walker County, Georgia. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The timing of our audit will be scheduled for performance and completion as follows:

	<i>Begin</i>	<i>Complete</i>
Perform year-end audit procedures (tentative)	12/4/2017	12/15/2017
Issue audit report (tentative)	3/31/2018	3/31/2018

Jason Martin is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Henderson Hutcherson & McCullough, PLLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for these services will be based upon the number of hours required by the staff assigned to complete the engagement, plus actual out-of-pocket expenses. We anticipate that our fee will not exceed \$61,500. HHM will bill separately for any additional work not related to audit services. Prior to commencing such work, HHM will evaluate such services for independence and receive authorization from Sole Commissioner, Shannon Whitfield. All invoices will be due and payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full. A finance charge is assessed at the rate of 1 1/2% per month on all accounts that are more than 30 days past due. If it becomes necessary to pursue legal action, attorney fees and court cost will be added.

As a non-audit service, HHM will assist in the preparation of the financial statements.

With respect to any nonattest services we perform, Walker County, Georgia's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of Shannon Whitfield, as he has been designated to oversee the preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

At the conclusion of our audit engagement, we will communicate to the Board the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Henderson, Hutcherson and McCullough, PLLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to federal or state regulators pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Henderson Hutcherson & McCullough, PLLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to federal and state regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

In accordance with the requirements of Government Auditing Standards, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

It is our policy to keep records related to this engagement for seven years. However, HHM does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

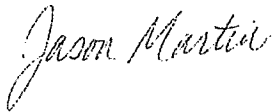
You agree that our liability hereunder for damages, regardless of the form of action, shall not exceed the total amount paid for the services described in this letter. You agree that Henderson Hutcherson & McCullough, PLLC shall not be held liable for any lost profits or for any claim or demand against you by any other party and that we are not liable for incidental or consequential damages unless this letter has been modified in writing to include the possibility of such liability.

You agree that this agreement has been made in Hamilton County, Tennessee, and therefore any enforcement of its terms herein shall be brought in the Courts of Hamilton County, Tennessee and shall be controlled by Tennessee law.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,



Jason Martin, CPA, CFE, MBA
For the Firm

RESPONSE:

This letter correctly sets forth our understanding of Walker County, Georgia.

Officer's signature: _____
Shannon Whitfield

Title: _____ Date: _____