

**Minutes**  
**City Council Meeting**  
**Tuesday, December 13, 2022**

The regular meeting of the Mullins City Council was held Tuesday, December 13, 2022 at 6:00 P.M. The following were notified of the time, date, and place of the meeting: Mayor Robert L. Woodbury and Members of City Council, the City Staff, and the press. Present at the meeting were the following: Mayor Robert L. Woodbury, Council Members: Carolyn Wilson, Mayo Phillips, Eddie Kitchen, Terry Davis, Kindra Brewton-Pompey, Albert Woodberry, Interim City Administrator Holly Jackson, City Attorney Bob Corley, Justin Turner, Captain Phil Mostowski, Chief Mike Bethea, Sharon Millington, Charles Brewton, Reggie Washington, Michael Hayes, Street / Sanitation Director Tarus Gilchrist, Shaun Pompey, Melia Littlejohn, Miko Pickett, Andre Campbell and many others.

**1. Call Meeting To Order & Welcome:** Mayor Woodbury called the meeting to order and welcomed all present.

Fire Chief Robert Stetson gave The Pledge of Allegiance.

Council Member / Chaplain Carolyn Wilson gave the invocation.

**2. Disclosure that local media has been informed of meeting pursuant to South Carolina Freedom of Information Act:** Mayor Woodbury stated the local media had been contacted regarding the time, date, and place of the regular meeting for December 13, 2022.

Mayor Woodbury stated the agenda would need to be amended to include, Resolution #22-001, "A RESOLUTION AUTHORIZING THE MAYOR OF THE CITY OF MULLINS AND THE CITY COUNCIL TO INCREASE THE SALARIES OF POLICE DEPARTMENT EMPLOYEES FOR THE 2022-2023 FY".

Council Member Terry Davis made the motion and Council Member Eddie Kitchen seconded the motion.

**3. Approval of Agenda:**

Council Member Carolyn Wilson made a motion to accept the Approval of the Agenda. Council Member Terry Davis seconded the motion.

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**4. Consent Agenda:**

- (a) Approval of Minutes – November 8, 2022 – City Council Meeting
- (b) Approval of Minutes – December 2, 2022 – Finance Committee Meeting
- (c) Approval of Minutes – December 6, 2022
- (d) Approval of Monthly Bills

Council Member Terry Davis made a motion to approve the Consent Agenda. Council Member Mayo Phillips seconded the motion.

**5. Oath of Office** – Council Member Carolyn Wilson, Council Member Kindra Brewton - Pompey, Council Member Albert Woodberry

City Attorney Robert Corley administered the Oath of Office to Council Members: Carolyn Wilson, Kindra Brewton-Pompey, and Albert Woodberry.

**6. New Business:**

- (a) Election of Mayor Pro Tem

Mayor Woodbury opened the floor for nominations for Mayor Pro Tem. Council Member Eddie Kitchen nominated Council Member Carolyn Wilson. Council Member Kindra Brewton-Pompey also nominated Council Member Carolyn Wilson. Council Member Mayo Kitchen nominated Council Member Terry Davis.

Council Member Carolyn Wilson was elected Mayor Pro Tem. Council Member's Terry Davis and Albert Woodbury voted Nay.

(b) RESOLUTION 22-010, "A RESOLUTION AUTHORIZING THE MAYOR OF THE CITY OF MULLINS AND THE CITY COUNCIL TO EXECUTE A COMMUNITY DEVELOPMENT BLOCK GRANT-MITIGATION (SDBG-MIT) AGREEMENT BETWEEN THE CITY OF MULLINS AND THE SOUTH CAROLINA OFFICE OF RECOVERY (SCOR) TO FUND THE BUYOUT OF PROPERTIES IMPACTED BY FLOODING".

Council Member Carolyn Wilson made a motion to accept Resolution 22-010, "A RESOLUTION AUTHORIZING THE MAYOR OF THE CITY OF MULLINS AND THE CITY COUNCIL TO EXECUTE A COMMUNITY DEVELOPMENT BLOCK GRANT-MITIGATION (SDBG-MIT) AGREEMENT BETWEEN THE CITY OF MULLINS AND THE SOUTH CAROLINA OFFICE OF RECOVERY (SCOR) TO FUND THE BUYOUT OF PROPERTIES IMPACTED BY FLOODING".

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Council Member Eddie Kitchen seconded the motion.

(c) RESOLUTION 22-011, "A RESOLUTION AUTHORIZING THE MAYOR OF THE CITY OF MULLINS AND THE CITY COUNCIL TO INCREASE THE SALARIES OF POLICE DEPARTMENT EMPLOYEES FOR THE 2022-2023 FY".

Council Member Eddie Kitchen wants to table until the next meeting. Mayor Woodbury made a motion to table. Council Member Terry Davis seconded the motion. A special meeting of City Council will be held Thursday, December 15<sup>th</sup>.

(d) Approval of ADA Compliance Plan, including Self-Evaluation, and Transition Plan

Council Member Carolyn Wilson made a motion for the Approval of ADA Compliance, including Self-Evaluation, and Transition Plan. Council Member Eddie Kitchen seconded the motion.

**7. Executive Session:** No Executive Session needed

**8. Return to Open Session**

**9. Committee Reports:**

Mayor Woodbury recognized Council Member Mayo Phillips. Phillips recognized Recreation Director Allen Floyd. Floyd stated there were 80-90 children that played Football/Soccer/Cheerleading this year. The highest in many years. Gym renovation is coming along. The Recreation Department will be hiring two new employees. Floyd stated he was advised by Senator Kent Williams to apply for a grant through the Healthcare Foundation for \$150,000.00. This is for Pickle Ball and Tennis Courts. Council Member Mayor Phillips made a motion to move forward with the grant. Council Member Kitchen seconded the motion.

Council Member Terry Davis noted the progress with dilapidated housing. There are a lot of dilapidated houses that are not being maintained by property owners.

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Council Member Eddie Kitchen made a recommendation from the Finance Committee to accept the FY 20-21 Audit. Council Member Eddie Kitchen made a motion to accept. Council Member Carolyn Wilson seconded the motion.

Council Member Carolyn Wilson stated the Police Department would discuss at the special meeting on Thursday.

Street/Sanitation Director Tarus Gilchrist stated paving on James Street has been completed. The milling will go to Buck Street Extension. Gilchrist stated he will be requesting money from the Transportation Committee for Cooper Street and Marion Street. There has been an increase in staff from Olsten.

**10. Mayor's Report**

Mayor Woodbury commending Council Member Kindra Brewton-Pompey on graduating with a Bachelors of Christian Counseling.

Trash schedule has not changed for the holidays.

Toys will be distributed on December 15<sup>th</sup> at the Museum.

The Building Official and Special Grants Coordinator reports are included in the packet.

Mayor Woodbury read the Proclamation for the late Mayor Pro Tem Patricia Phillips.

**11. Comments:** No Comments

**12. Adjournment:**

Council Member Carolyn Wilson made a motion to adjourn. Council Member Davis seconded the motion.

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Mayor Robert L. Woodbury

ATTEST:

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Felicia Sawyer-Norton

# KENNETH COBB & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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Brenda G. Jackson, CPA  
Will Harrelson, CPA

Members:  
American Institute of CPA's  
South Carolina Association of CPA's

November 10, 2022

To the Mayor and City Council  
City of Mullins, South Carolina

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Mullins for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 17, 2022. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Findings

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- a. Management's estimate of the useful lives of the City's assets are based on managements evaluation of the assets.
- b. Management's estimate of its provision for uncollectible receivables is based on managements evaluation of the accounts receivable.
- c. The City's pension liabilities are based on numerous assumptions by the actuarial consultants of the South Carolina Retirement System.
- d. The City's OPEB liability is based on numerous assumptions by the actuary.

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule lists misstatements corrected by management.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 10, 2022.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, the only consultations were with Greene & Finney CPA's and due to their contractual relationship with the City they are considered to be a part of management and not independent accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to the budgetary comparison schedules, the OPEB schedules of employer contributions and of funding progress, and the pension plan schedules which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

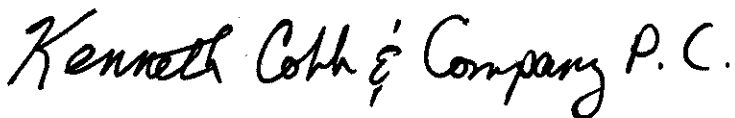
We were engaged to report (in relation to the basic financial statements as a whole) on the combining and individual fund statements and schedules, which accompany the financial statements, but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

There were three deficiencies noted during the course of our audit. These deficiencies are included in your financial statements in the section titled Schedule of Findings and Responses.

### Restriction on Use

This information is intended solely for the use of the Mayor and City Council and management of City of Mullins and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Kenneth Cobb & Company P.C." in a cursive script.

KENNETH COBB & COMPANY, P.C.

CITY OF MULLINS  
**SCHEDULE OF MISSTATEMENTS PROPOSED TO AND CORRECTED BY MANAGEMENT**  
6/30/2021

AJE #	ACCT #	DESC.	DR.	CR.
A	01-4012-00	STATE SHARED REVENUES	138,209.63	
	01-4087-10	PROPERTY TAXES		137,280.35
	01-4014-50	TOBACCO MUSEUM		1,000.00
	01-4021-00	ACCOMMODATIONS TAX		3,469.22
	01-1301-02	REC STATE TREASURER	3,223.91	
	01-4007-00	MISCELLANEOUS INCOME	316.03	
	TO RECLASSIFY REVENUES RECEIVED FROM THE STATE TO ACTUAL (general fund)			
B	01-4006-00	BUSINESS LICENSE REV	37,710.75	
	01-4006-10	FRANCHISE FEES		37,710.75
	TO RECLASSIFY MISPOSTING OF ACCTS RECEIVABLE REVERSAL (general fund).			
C	01-1202-00	DUE FROM OTHER GOVT	33,294.60	
	01-4006-00	BUSINESS LICENSE REV		33,294.60
	TO RECORD ADDITIONAL ACCTS RECEIVABLE PER MASC CONFIRMATION (general fund)			
D	01-4100-00	LEASE AGREEMENTS	7,011.68	
	01-5229-00	CAPITAL OUTLAY		7,011.68
	TO RECORD REFUND ISSUED BY AMICK EQUIP & PAID TO ABB (general fund)			
E		PREPAID INSURANCE	8,338.75	
	01-5002-00	MEDICAL INSURANCE		8,338.75
	TO RECLASSIFY OVERPAYMENTS TO BCBS (general fund)			
F	01-4013-00	SANITATION INCOME	8,460.52	
	01-4006-10	FRANCHISE FEES		8,460.52
	TO RECLASSIFY FRANCHISE FEE RECEIVED FROM GSWS (general fund)			
G	01-1301-02	REC STATE TREASURER	12,298.60	
		PARD GRANT REVENUE		12,298.60
	TO RECORD PARD REVENUE RECEIVED AFTER YEAR END FOR EXPENSE PAID DURING FY-21 (general fund)			
H	01-4087-00	PROPERTY TAX COLLECTIONS	4,116.84	
	01-4006-00	BUSINESS LICENSE		4,116.84
	TO RECLASSIFY MISPOSTING (general fund)			
I	01-4099-10	INSURANCE PROCEEDS	128,820.67	
		DEFERRED REVENUE		128,820.67
	TO DEFER INSURANCE PROCEEDS ACCRUED BUT NOT SPENT UNTIL MAY 2022 (general fund)			



CITY OF MULLINS  
**SCHEDULE OF MISSTATEMENTS PROPOSED TO AND CORRECTED BY MANAGEMENT**  
6/30/2021

AJE #	ACCT #	DESC.	DR.	CR.
J	01-1300-00	A/R OTHER C FUND GRANT REVENUE	130,802.60	130,802.60
		TO RECORD RECEIVABLE FOR C FUND GRANT MONIES SPENT DURING FY-21 (general fund)		
K	01-5219-00	GAS	14,600.04	
	01-5119-00	GAS		14,600.04
		TO RECLASSIFY MISPOSTING OF GAS INVOICES (general fund)		
L	01-5011-00	SERVICE CONTRACTS	18,127.55	
	01-5008-00	TELEPHONE		18,127.55
		TO RECLASSIFY MISPOSTING OF VC3 INVOICES (general fund)		
M	010000-01	Payable bill.com	9,999.00	
	01-5008-00	TELEPHONE		9,999.00
		TO REMOVE PAYMENT TO VC3 FROM PAYABLES (general fund) should be paid from hospitality funds in fy-22		
N	01-5229-00	CAPITAL OUTLAY	7,600.00	
	01-5219-10	MTC TO VEHICLE		7,600.00
		TO RECLASSIFY CAPITAL OUTLAY PURCHASE (general fund)		
O	01-5029-00	CAPITAL OUTLAY	5,300.00	13,873.26
	01-5017-00	MAINTENANCE TO BLDG		5,300.00
	01-5629-00	CAPITAL OUTLAY	13,873.26	
		TO RECLASSIFY CAPITAL OUTLAY PURCHASES (general fund)		
P	01-1102-00	GENERAL FUND CHECKING	10,053.10	
	various	EXPENSE ACCOUNTS (from 5/1/22 journal)		10,053.10
		TO POST CASH AJE FOR VOIDED TRANSACTIONS(general fund)		
Q	03-5087-00	INTEREST		1,600.00
	03-5086-00	PRINCIPAL	1,600.00	
		TO RECLASSIFY MISPOSTING(general fund)		
			593,757.53	593,757.53