



# Baldwin County Commission

## Legislation Details (With Text)

**File #:** 18-0897      **Version:** 1  
**Type:** Other Staff Recommendations      **Status:** Passed  
**File created:** 8/29/2018      **In control:** Baldwin County Commission Regular  
**On agenda:** 9/4/2018      **Final action:** 9/4/2018  
**Title:** IRS Audit General Obligation Warrants, Series 2013  
**Indexes:**  
**Attachments:** 1. 20180824 - IRS - General Obligations Warrants, 2. IRS Form 2848 Power of Attorney and Declaration of Representative blank, 3. Bradley Arant Boult Cummings LLP (James T. Birchall) - Professional Services Agreement 20170404

Date	Ver.	Action By	Action	Result
9/4/2018	1	Baldwin County Commission Regular	Approved	Pass

**Meeting Type:** BCC Regular Meeting  
**Meeting Date:** 9/4/2018  
**Item Status:** New  
**From:** Kimberly Creech, Clerk/Treasurer  
**Submitted by:** Kimberly Creech, Clerk/Treasurer

### ITEM TITLE

IRS Audit General Obligation Warrants, Series 2013

### STAFF RECOMMENDATION

Related to the IRS Audit General Obligation Warrants, Series 2013, take the following actions:

1. Authorize the chairman to sign IRS Form 2848, Power of Attorney and Declaration of Representative; and
2. Authorize Lee Birchall, Bradley Arant Boult Cummings LLP to be the Baldwin County Commission's Legal Representative with this IRS audit; and
3. Authorize chairman to sign all documents related to this audit.

### BACKGROUND INFORMATION

**Previous Commission action/date:** N/A

**Background:** Baldwin County Commission received a letter from the Department of the Treasury Internal Revenue Service Tax Exempt and Government Entities on August 24, 2018. (See attached) They have selected the General Obligation Warrants, Series 2013 for an audit. Lee Birchall has been contacted to help gather information for this audit. The deadline to have all documents submitted to the IRS is September 20, 2018.

The IRS Form 2848, Power of Attorney and Declaration of Representative is being prepared by bond

counsel. At the time of preparing this agenda the original was not available. The IRS form 2848 does have confidential information on the document.

### **FINANCIAL IMPACT**

**Total cost of recommendation:** \$1,500.00

**Budget line item(s) to be used:** 51975.5154

**If this is not a budgeted expenditure, does the recommendation create a need for funding?**  
N/A

### **LEGAL IMPACT**

**Is legal review necessary for this staff recommendation and related documents?**  
Bond Counsel has prepared IRS form 2848

**Reviewed/approved by:** N/A

**Additional comments:** N/A

### **ADVERTISING REQUIREMENTS**

**Is advertising required for this recommendation?** N/A

**If the proof of publication affidavit is not attached, list the reason:** N/A

### **FOLLOW UP IMPLEMENTATION**

**For time-sensitive follow up, select deadline date for follow up:** September 4, 2018

**Individual(s) responsible for follow up:** Kimberly Creech, Clerk/Treasurer and Administration.

**Action required (list contact persons/addresses if documents are to be mailed or emailed):**  
Lee Birchall, Partner, Bradley Arant Boult Cummings LLP  
One Federal Place  
1819 Fifth Avenue North  
Birmingham, Alabama 35203-2119

**Additional instructions/notes:** N/A