



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