

**Windsor, North Carolina
November 21, 2016
EMERGENCY MEETING**

The Bertie County Board of Commissioners met for an emergency meeting inside the Commissioners Room located at 106 Dundee Street, Windsor, NC. The following members were present or absent:

Present: Ronald "Ron" Wesson, District I
Stewart White, District II
Tammy A. Lee, District III
John Trent, District IV
Ernestine (Byrd) Bazemore, District V

Absent: None

Staff Present: County Manager Scott Sauer
Clerk to the Board Sarah S. Tinkham
Assistant County Attorney Jonathan Huddleston
Finance Officer William Roberson

Leslie Beachboard of the Bertie-Ledge advance and Gene Motley of the Roanoke-Chowan News Herald were present from the media.

Chairman Trent opened the meeting and deferred to County Manager Sauer to discuss the Board of Education's recent audits.

BOARD OF EDUCATION FINANCES

County Manager Sauer discussed the audits dated June 30, 2012 and June 30, 2015.

It was noted that these audits are typically not received until sometime later, and that the 2015 audit was just received in July 2016.

Upon review by County staff, and County auditor, Jeff Best, County Manager Sauer reported various discrepancies in the accuracy of both audits.

The Board discussed the audits, as well as whether or not the Board of Education has responded to any of these discoveries.

County Manager Sauer stated that the Board of Education is still conducting its audit for 2015-2016, and that they have not yet had an opportunity to review the County's findings.

There was also some discussion about how much awareness the Board of Education really has about the School System's financial situation.

Concerns were also raised about the auditor that was hired to complete the audit ending June 30, 2015 as that particular auditor is only known for completing public-sector audits, and not the audits of a large school system.

Additionally, the Board discussed the repetitive violations being made in each audit that are prohibited under North Carolina General Statutes.

At this time, the budget shortfall looks to be greater than the originally stated figure of \$500,000. Upon County review, the shortfall appears to be approximately \$1.1 million.

The Board also discussed next steps and whether or not the County could call upon the bond holder for the former Finance Officer of the school system.

Later, the Board discussed the possibility of having the State come in to take over the situation, as well as about the lack of response so far from the North Carolina Department of Public Instruction.

Finally, the Board expressed their deep concern for the students of Bertie County Schools and stated that they expected this situation to have a huge impact on the students especially if the State were to come in and take over.

The Board described these findings as "frightening" and were advised by the Assistant County Attorney that the Board of Commissioners faces no obligations to fund the shortfall, and that there are statutes that support that stance.

John Trent, Chairman

Sarah S. Tinkham, Clerk to the Board