

Bertie County Board of Commissioners



July 1, 2019
4:00 PM

	Ronald "Ron" Wesson	District 1
Vice Chairman	Greg Atkins	District II
	Tammy A. Lee	District III
Chairman	John Trent	District IV
	Ernestine (Byrd) Bazemore	District V

BERTIE COUNTY BOARD OF COMMISSIONERS

July 1, 2019

Meeting Agenda

This agenda is only a tentative schedule of matters the Commissioners may address at their meeting and all items found on it may be deleted, amended or deferred. The Commissioners may also, in their absolute discretion, consider matters not shown on this agenda.

4:00 Work Session

- a) Consider recommendation for audit proposal for the fiscal year ended June 30, 2019
- b) Presentation by MHAworks regarding bid negotiations and consider approval of contract award to A.R. Chesson for construction of joint facility for library, cooperative extension offices and community room.

6:00 Call to Order and Welcome by Chairman Trent, Commissioners Room, Windsor

Invocation and Pledge of Allegiance by Commissioner Bazemore

Public Comments (*3-minute time limit per speaker*)

(A)

***** REPORTS AND APPOINTMENTS *****

- (1) Public Hearing-- a petition to name a new road as "Buck's River Road," located off SR 1392 (Point Comfort Rd) in the Colerain area.
- (2) Presentation of County audit for budget year ended June 30, 2018 – Jeff Best, CPA

Board Appointments (B)

- 1. There are no Board Appointments.

Consent Agenda (C)

- 1. Approve Minutes for Regular Meeting 6-3-19
- 2. Approve Minutes for Work Session 6-3-19, 6-18-19
- 3. Approve Minutes for Budget Work Session 6-5-19
- 4. Approve Minutes for Budget Public Hearing 6-10-19
- 5. Register of Deeds Fees Report – July 2019
- 6. Approval of NC Department of Environmental Quality grant offer and acceptance resolutions and related documents for Water District II in the amount of \$65,800 with a local match of \$3,290; and Water District III in the amount of \$150,000 with a local match of \$7,500.
- 7. Budget Amendments

- 8. Resolution – 50th Family Reunion Celebration, Hoggard-Wilson

*****OTHER ITEMS*****

Discussion Agenda (D)

- 1. Program review and discussion for TGOW Bertie Beach Day event
- 2. First reading: proposed 2020 meeting schedule, Board of Commissioners, 2020 State Holiday schedule
- 3. Other Items

Commissioners' Reports (E)

County Manager's Reports (F)

County Attorney's Reports (G)

Public Comments Continued

Closed Session

Pursuant to N.C.G.S. § 143-318.11(a)(3) to go into closed session to consult with the County Attorney in order to preserve the attorney-client privilege that exists between the attorney and this public body.

Pursuant to N.C.G.S. § 143-318.11(a)(4) to discuss matters relating to the location or expansion of industries or other businesses in the area served by the public body, including agreement on a tentative list of economic development incentives that may be offered by the public body in negotiations. The action approves the signing of an economic development contract or commitment, or the action authorizing the payment of economic development expenditures, shall be taken in an open session.

Pursuant to N.C.G.S. § 143-318.11(a)(5) to establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating (i) the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease; or (ii) the amount of compensation and other material terms of an employment contract or proposed employment contract.

Pursuant to N.C.G.S. § 143-318.11(a)(6) to consider the qualifications, competence, performance, character, fitness, conditions of employment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee.

Adjourn

A Proposal By

THOMPSON, PRICE, SCOTT, ADAMS & CO., P.A.

For

Bertie County

**PROPOSAL TO PROVIDE
AUDITING SERVICES**

**Section I:
Firm's Prior Experience and Qualifications of Personnel**

June 20, 2019

SUBJECT:

**BERTIE COUNTY, NORTH CAROLINA
PROPOSAL FOR AUDITING SERVICES**

SECTION I:

Firm's Prior Experience and Qualifications of Personnel

FIRM:

THOMPSON, PRICE, SCOTT, ADAMS & CO., PA

**PO Box 398
Whiteville, NC 28472
910-642-2109 (phone)
910-642-0447**

CONTACT PERSON:

Alan W. Thompson

DATE OF SUBMISSION:

JUNE 20, 2019



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Thompson, Price, Scott, Adams & Co, P.A.

P.O. Box 398
1626 S Madison Street
Whiteville, NC 28472
Telephone (910) 642-2109
Fax (910) 642-5958

Alan W. Thompson, CPA
R. Bryon Scott, CPA
Gregory S. Adams, CPA

June 20, 2019

County of Bertie
Attn: Mr. William Roberson, Finance Officer
PO Box 530
106 Dundee St.
Windsor, NC 27983

Re: Audit Proposal for Bertie County

Dear Mr. Roberson:

Thompson, Price, Scott, Adams & Co, P.A. (TPSA) is pleased to submit this proposal to serve as independent public accountants for Bertie County. We are excited about the opportunity to serve you and believe we can do so with superior resources and service at a competitive and fair price.

This proposal outlines capabilities that we believe demonstrate our knowledge, expertise, and commitment to the government industry. We have read and understand the expectations for both parties involved and we are committed to meet these requirements.

Our responsibility will be to express an opinion on the financial statements, and is to include the preparation of such financial statements. We will conduct our audit in accordance with generally accepted auditing standards and the standards applicable to financial statement audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. We will also audit the compliance of Bertie County, North Carolina with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its federal and state programs for the years ending June 30, 2019

Bertie County reserves the option to renew the financial statement audit services contract for two additional years, in increments of one year, under the same terms, charges and conditions as contained in the original contract.

Members

American Institute of CPAs - N.C. Association of CPAs - AICPA Division of Firms



Alan Thompson would be the engagement partner responsible for this audit. His contact information is listed on the cover page of this proposal. Mr. Thompson is authorized to execute binding legal documents on behalf of Thompson, Price, Scott, Adams & Co., PA.

Bertie County will be an important client to TPSA, and we believe that this proposal demonstrates the commitment, enthusiasm, and dedication you deserve from your audit service provider. While there are many reasons to choose TPSA, we feel some of the most compelling reasons for us to serve Bertie County are:

Local Presence and Commitment. We are committed to providing on-site service and attention. Members of your service team, including the audit engagement partner, manger and staff, are located in southeastern North Carolina.

Dedicated Team. TPSA has a dedicated group of individuals in our governmental audit group focused on providing the highest quality professional services at a reasonable cost.

Bertie County will be a premier governmental client for our Firm. Although we serve numerous clients of varying sizes Bertie County will be a significant audit client. Your TPSA audit team will be comprised of our best government auditors.

We are sensitive to your responsibility for controlling costs associated with providing professional services. We are also aware of your interest in obtaining the best available services at a reasonable cost. In response to these objectives, we have assembled the requisite resources for your engagement and will focus on providing effective services in a cost-efficient manner. The scope of our professional services and our approach to fees are detailed later in this proposal.

The information contained in this proposal or any part thereof, including any exhibits, schedules, and other documents and instruments delivered or to be delivered to the County, is true, accurate, and complete. This proposal includes all information necessary to ensure that the statements therein do not in whole or in part mislead the County as to any material facts.

Our fee for performing this audit can be found in the envelope marked "Cost Estimate".

We are very grateful for the opportunity to submit our bid and we would be delighted to answer any further questions that you might have in relationship to our proposal.

Respectfully Yours,

Alan Thompson, CPA
Partner



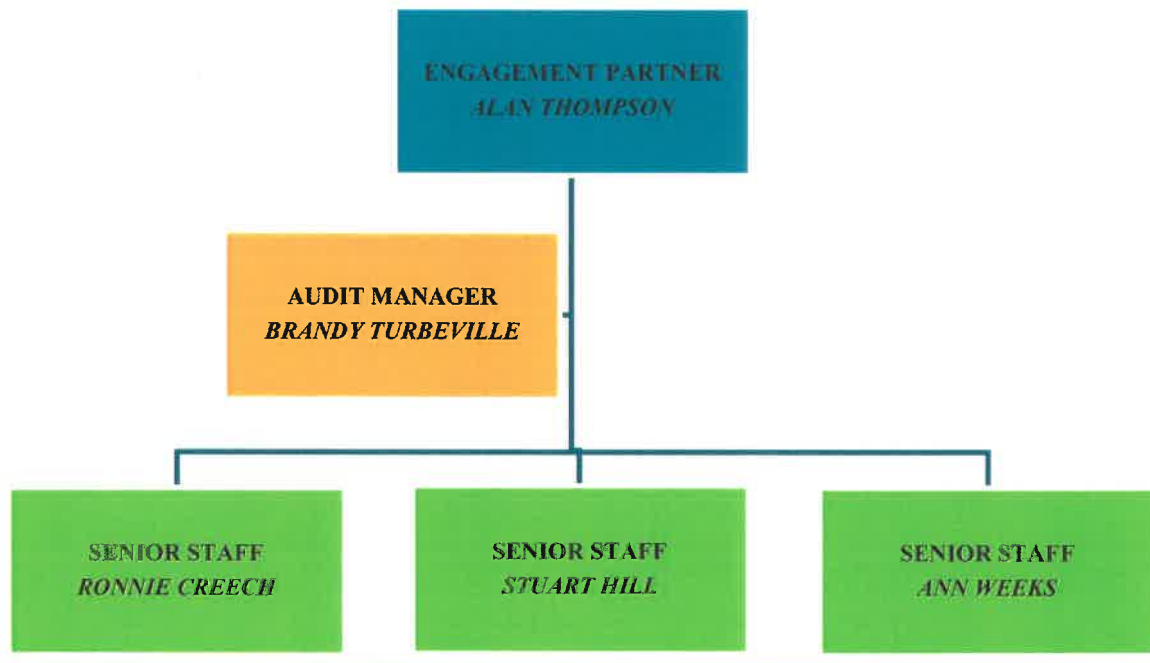
1. Indicate the North Carolina Office location(s) that will handle the audit.

This audit would be conducted from the Whiteville office and would consist of 5 full-time auditors plus assistance from the partner in Wilmington and his staff if necessary.

Allen E. Price, CPA, established the original firm in the early 1950's. During the years the firm name has changed as partners joined and retired from the firm. The current partners collectively have over sixty-five (65) years of experience in conducting auditing services for governmental agencies, non-profit organizations and private industry and providing all types of entities with basic accounting services and consultations; as well as many aspects of federal and state taxation. Currently, we have offices located Wilmington, Elizabethtown, Whiteville, Georgia and Cleveland, Tennessee, with a total of fifty-two employees.

2. Indicate the number of people (by level) located within the local office that will handle the audit. Briefly describe their roles and professional experience in governmental auditing.

AUDIT TEAM





Alan W. Thompson	CPA, Engagement Partner
Greg Adams	CPA, Partner
Brandy Turbeville	CPA, Audit Manager
Ronnie Creech	Senior Staff
Stuart Hill	Senior Staff
Ann Weeks	Senior Staff (Retired County Finance Officer)
Marilyn Jordan	Staff (Retired School District Payroll Clerk)

The engagement team is divided as follows:

Alan W. Thompson, CPA, Partner
Greg Adams, CPA, Partner (will be available if needed)

Brandy Turbeville, CPA, Lead Auditor – will oversee both financial and compliance audit

Ronnie Creech, Senior Staff – will assist in financial audit testing
Stuart Hill, CPA, Senior Staff – will assist in financial audit testing

Ann Weeks, Senior Staff - compliance auditor
Marilyn Jordan, Staff – will assist Ann Weeks in compliance procedures (if needed)

Our audit team consists of personnel with a wide variety of experience. The staff members have several years of governmental accounting experience, ranging from serving as auditors for 10 - 30 years, to managing the day to day operations of a finance department. We feel that this variety of experience makes our team very effective in covering all areas of the audit.

The firm monitors compliance with CPE requirements for Yellow Book as part of our annual inspection and peer review process. We have a quality control partner and senior staff person who oversee this in addition to being monitored by the managing partner.

The firm has had significant experience with GASB 61, GASB 65, GASB 64, GASB 68, GASB 73, and GASB 75.

Our entire staff receives forty hours a year of continuing education in governmental auditing. This extensive training allows our staff to be highly educated with regards to all new pronouncements.



3. Provide a list of the local office's current and prior government audit clients, indicating the type(s) of services performed, and the number of years served for each.

Current and Prior Audit Clients

ENTITY	TYPE OF ENGAGEMENT	YEAR(S) OF ENGAGEMENT
Columbus County Schools	Single Audit	Prior to 2003, Since June 30, 2007
Chesterfield County Schools	Single Audit	June 30, 2009 thru June 30, 2012
Edgecombe County Schools	Single Audit	Since June 30, 2012
Hertford County Schools	Single Audit	Since June 30, 2009
Pender County Schools	Single Audit	Since June 30, 2009
Thomas Academy	Yellow Book Audit	Since June 30, 2014
Whiteville City Schools	Single Audit	Prior to 2003, Since June 30, 2006
Caswell County	Single Audit	Since June 30, 2017
Columbus County	Single Audit	Since June 30, 1995
Hertford County	Single Audit	Since June 30, 2017
Hyde County	Single Audit	Since June 30, 2015
Johnston County	Single Audit	Since June 30, 2003
Lee County	Single Audit	Since June 30, 2015
Nash County	Single Audit	Since June 30, 2017
Richmond County	Single Audit	Since June 30, 1999
Stanly County	Single Audit	Since June 30, 2017
Vance County	Single Audit	Since June 30, 2017
Town of Caswell Beach	Yellow Book Audit	June 30, 1999 thru June 30, 2006, and since June 30, 2010
Town of Cerro Gordo	Yellow Book Audit	Since June 30, 2001
Town of East Arcadia	Yellow Book Audit	Since June 30, 1997
Town of Hope Mills	Yellow Book Audit	Since June 30, 2013
Town of Lake Waccamaw	Yellow Book Audit	Since June 30, 2003
Town of Leland	Yellow Book Audit	Since June 30, 2015
Town of Red Springs	Yellow Book Audit	Since June 30, 1999
Town of Smithfield	Yellow Book Audit	Since June 30, 2017
City of Whiteville	Yellow Book Audit	Since June 30, 2010



Current and Prior Audit Clients cont.

ENTITY	TYPE OF ENGAGEMENT	YEAR(S) OF ENGAGEMENT
Southeast Brunswick Sanitary District	Yellow Book Audit	Since June 30, 1999
Albemarle Commission	Single Audit	Since June 30, 2009
High Country COG	Single Audit	Since June 30, 2015
Mid-Carolina COG	Single Audit	Since June 30, 2003
Upper Coastal Plain COG	Single Audit	Since June 30, 2015



4. Indicate the experience of the local office in providing additional services to government clients by listing the name of each government, the type(s) of service performed, and the year(s) of engagement. Explicitly give the County permission to contact these listed clients to verify past performance.

Additional Services Provided

Brunswick ABC Board	Bookkeeping & Payroll	10+ years
West Columbus ABC Board	Bookkeeping & Payroll	5 years
Town of Fair Bluff	Bookkeeping & Payroll	7 years
Town of Brunswick	Bookkeeping	10+ years
Town of Tabor City	Bookkeeping	10+ years
Town of Boardman	Bookkeeping	10+ years
Town of Sandyfield	Bookkeeping	10+ years
Town of Bolton	Bookkeeping	5 years

We have assisted several clients in obtaining their Certificate of Achievement for Financial Reporting (CAFR) for several years now.

For the year ending June 30, 2005, we assisted Pender County in preparation of required CAFR information. We did the CAFR for Lee County for June 30, 2015, 2016, 2017, and 2018. We did the CAFR for Stanly County and Nash County for June 30, 2017 and 2018.

The County has our permission to contact any of these clients to verify past performance.



5. Describe your audit organization's participation in AICPA-sponsored or comparable quality control programs (peer review). Provide a copy of the firm's current peer review. If any deficiencies were noted on the peer review, please provide information as to how the firm addressed these issues.

Quality Control Program

Quality Control comprises the methods used to make sure that the firm meets its professional responsibilities to clients. The Auditor has created these methods to be completed during and at the end of each engagement. The most significant step is our review process, which consists of:

- Engagement Review
- Partner Review
- Independent Staff Review
- Peer Review (Every Three Years)

Engagement Review

This review is conducted by the in-charge accountant. Its objective is to assure that all audit programs are supported by evidential matter and that proper audit documentation is in place.

Partner Review

The primary purpose of this review is to determine that the financial statements are fairly presented and all compliance issues have been addressed based on the type of engagement.

Independent Staff Review

Before issuance of the audit report, an independent firm member reviews the work papers and financial statements to determine if any material errors have been made.

Monitoring

For the two years between peer review years, we perform in-house monitoring, which is structured similar to peer review. Our offices select engagements to review, and we use the AICPA Peer Review checklist to assist in reviewing the engagements. Any findings or recommendations are discussed with personnel.

Peer Review

Every three years we are required to allow an outside Certified Public Accountant or Firm to review our quality control procedures and to actually review selected work papers and issued financial statements. Firms can receive a rating of pass, pass with deficiency(ies), or fail. The Auditor's most recent peer review report was for the year ending December 2016. The Auditor received a Pass. The associate performing the review was a member of the NCAPCA peer review committee. There were no issues.

Report on the Firm's System of Quality Control

June 8, 2017

To the Partners of Thompson, Price, Scott, Adams & Co, P.A.
and the Peer Review Committee of the North Carolina
Association of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Thompson, Price, Scott, Adams & Co, P.A. (the firm) in effect for the year ended December 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Thompson, Price, Scott, Adams & Co, P.A. in effect for the year ended December 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Thompson, Price, Scott, Adams & Co, P.A. has received a peer review rating of *pass*.

Bernard Robinson & Company, L.L.P.

BERNARD ROBINSON & COMPANY, L.L.P.



6. Describe the professional experience in governmental audits of each senior and higher level person assigned to the audit, the years on each job, and his/her position while on each audit. Indicate the percentages of time each senior and higher-level personnel will be on site. Again, relevant experience with the new reporting model should be clearly communicated.

The engagement partner and/or audit manager will be on site 90% of the time. The remainder of listed staff will be there 100% of the time.

Our entire staff receives forty hours a year of continuing education in governmental auditing. This extensive training allows our staff to be highly educated with regards to all new pronouncements.

ALAN W. THOMPSON – AUDITS PERFORMED

<u>Government Audits</u>	<u>Years</u>	<u>Position</u>
Johnston County	11 Years	Engagement Partner
Pender County	15 Years	Engagement Partner
Columbus County	20 Years	Engagement Partner
Richmond County	16 Years	Engagement Partner
Town of Lake Waccamaw	12 Years	Engagement Partner
Whiteville City Schools	12 Years	Engagement Partner
Columbus County BOE	12 Years	Engagement Partner
Pender County BOE	6 Years	Engagement Partner
Hertford County BOE	6 Years	Engagement Partner
Chesterfield County School District	4 Years	Engagement Partner
Mid-Carolina Council of Government	9 Years	Engagement Partner
Albemarle Commission	6 Years	Engagement Partner
Southeast Brunswick Sanitary District	14 Years	Engagement Partner
Edgecombe County Schools	3 Years	Engagement Partner
Camden County Schools	3 Years	Engagement Partner
Waccamaw Regional COG	1 Year	Engagement Partner
Lee County	2 Years	Engagement Partner
Upper Coastal Plain COG	2 Years	Engagement Partner



BRANDY TURBEVILLE, CPA – AUDIT MANAGER – AUDITS PERFORMED

<u>Government Audits</u>	<u>Years</u>	<u>Position</u>
Chesterfield County School District	4 Years	Audit Manager/Lead Auditor
Johnston County	9 Years	Audit Manager/Lead Auditor
Pender County	9 Years	Audit Manager/Lead Auditor
Columbus County	8 Years	Audit Manager/Lead Auditor
Richmond County	7 Years	Audit Manager/Lead Auditor
Whiteville City Schools	8 Years	Audit Manager/Lead Auditor
Town of Spring Lake	8 Years	Audit Manager/Lead Auditor
Town of Cerro Gordo	9 Years	Audit Manager/Lead Auditor
Mid-Carolina COG	9 Years	Audit Manager/Lead Auditor
Columbus BOE	7 Years	Audit Manager/Lead Auditor
Albemarle Commission	6 Years	Audit Manager/Lead Auditor
Pender County BOE	6 Years	Audit Manager/Lead Auditor
Hertford County BOE	6 Years	Audit Manager/Lead Auditor
Edgecombe County Schools	3 years	Audit Manager/Lead Auditor
Camden County Schools	3 Years	Audit Manager/Lead Auditor
Waccamaw Regional COG	1 Year	Audit Manager/Lead Auditor



STUART HILL, CPA – SENIOR STAFF – AUDITS PERFORMED

<u>Government Audits</u>	<u>Years</u>	<u>Position</u>
Anson County	2 Years	Financial Auditor
Caswell County	3 Years	Financial Auditor
Columbus County	6 Years	Financial Auditor
Hyde County	4 Years	Financial Auditor
Johnston County	6 Years	Financial Auditor
Lee County	4 Years	Financial Auditor
Nash County	2 Years	Financial Auditor
Pender County	3 Years	Financial Auditor
Richmond County	6 Years	Financial Auditor
Stanly County	2 Years	Financial Auditor
Vance County	3 Years	Financial Auditor
Yadkin County	1 Year	Financial Auditor
Town of Hope Mills	6 Years	Financial Auditor
Town of Leland	4 Years	Financial Auditor
Town of Red Springs	6 Years	Financial Auditor
Town of Smithfield`	3 Years	Financial Auditor
City of Henderson	1 Year	Financial Auditor
Mid-Carolina COG	1 Year	Financial Auditor



RONNIE CREECH – SENIOR STAFF - AUDITS PERFORMED

<u>Government Audits</u>	<u>Years</u>	<u>Position</u>
Caswell County	3 Years	Financial Auditor
Columbus County	20 Years	Financial Auditor
Hyde County	4 Years	Financial Auditor
Johnston County	10 Years	Financial Auditor
Nash County	2 Years	Financial Auditor
Yancey County	1 Year	Financial Auditor
Richmond County	20 Years	Financial Auditor
Stanly County	2 Years	Financial Auditor
Vance County	2 Years	Financial Auditor
Yadkin County	1 Year	Financial Auditor
Town of Hope Mills	5Years	Financial Auditor
Town of Leland	4 Years	Financial Auditor
Town of Red Springs	20 Years	Financial Auditor
Town of Smithfield`	2 Years	Financial Auditor
City of Henderson	1 Year	Financial Auditor



ANN WEEKS – SENIOR STAFF – AUDITS PERFORMED

<u>Government Audits</u>	<u>Years</u>	<u>Position</u>
Caswell County	3 Years	Compliance Auditor
Columbus County	16 Years	Compliance Auditor
Hyde County	4 Years	Compliance Auditor
Johnston County	16 Years	Compliance Auditor
Nash County	2 Years	Compliance Auditor
Yancey County	1 Year	Compliance Auditor
Richmond County	16 Years	Compliance Auditor
Stanly County	2 Years	Compliance Auditor
Vance County	2 Years	Compliance Auditor
Yadkin County	1 Year	Compliance Auditor
Town of Hope Mills	5Years	Compliance Auditor
Town of Leland	4 Years	Compliance Auditor
Town of Red Springs	16 Years	Compliance Auditor
Town of Smithfield`	2 Years	Compliance Auditor
City of Henderson	1 Year	Compliance Auditor



7. Describe the relevant educational background of each person assigned to the audit, senior level and higher. This should include seminars and courses attended within the past three years, especially those courses in governmental accounting and auditing.

Included in the answer under #9.

8. Describe the professional experience of assigned individuals in auditing relevant government organizations, programs, activities, or functions (e.g., water and sewer).

The Auditor provides auditing, accounting and management advisory services to all types of municipalities, including municipalities with the following features: solid waste operations, water and sewer operations, electric utility systems, internal service functions, and single audit programs. We feel confident that we can provide exceptional service to the County as well.

9. Describe any specialized skills, training, or background in public finance of assigned individuals. This may include participation in state or national professional organizations, speaker or instructor roles in conferences or seminars, or authorship of articles and books.



ALAN W. THOMPSON, CPA, PFS, MANAGING PARTNER

Certification issued July 17, 1989

Practice since February, 1985

Member of AICPA, NCACPA, SCACPA and TSCPA

Graduate of University of North Carolina at Pembroke with a B.S. in Accounting.

Licensed to practice in North Carolina, South Carolina, Georgia and Tennessee.

Certificate of Educational Achievement of Government and Non-Profit Accounting.

SUMMARY

Certified Public Accountant with over thirty years of experience in public accounting. Experienced in hiring, training and supervising staff, budgeting, scheduling, performing risk analyzes, directing multiple on-going complex audits and facilitating the inclusion of proper internal controls as part of the systems development process.

PROFESSIONAL EXPERIENCE

Managing Partner, Thompson Price Scott Adams & Co., P.A. June 1, 1993 to Present

- *Conducted financial, compliance, governmental, non-profit and operational audits.
- *Supervised staff auditors on audit engagements.
- *Hired and supervised staff and developed an internal audit training program to train staff.
- *Prepared individual, partnership and corporate income tax returns and worked on compilations reviews and audits of business, governments and charitable organizations.

Staff Accountant, Moore & Price, CPAs. February 1985 to June 1993.

- *Prepared individual, partnership and corporate income tax returns and worked compilations, reviews and audits of business, governments and charitable organizations.
- *Developed audit plans, schedules, and supervised staff auditors on audit engagements.

CONTINUING EDUCATION IN GOVERNMENT/NON PROFIT CPE AREA:

- *Local Government Conference (Yellow Book Updates, GASB Pronouncements)
- *Changing your Audit Strategy for Risk Assessments
- *Audits of Local Governments: Planning the Engagement, Audit Strategies
- *Master Common Implementation Issues and Recently Issued GASBs
- *FASB and GASB Update
- *AU 265 Communications
- *Reforms in Single Audit and OMB Requirements
- *Compliance Auditing – Questions From the Field



GREG ADAMS, CPA, PARTNER (If Needed)

Certification issued September 16, 1996

Practice since July, 1994

Member of AICPA & NCACPA's.

Graduate of University of North Carolina at Wilmington with a B.S. in Accounting.

SUMMARY

Certified Public Accountant with over fifteen years of experience in public accounting. Experienced in hiring, training and supervising staff, budgeting, scheduling, performing risk analysis, directing multiple on-going complex audits and facilitating the inclusion of proper internal controls as part of the systems development process.

PROFESSIONAL EXPERIENCE

Partner, Thompson Price Scott Adams & Co., P.A. 01/99 to Present

- *Conducted financial, compliance, governmental, non-profit and operational audits.
- *Supervised staff auditors on audit engagements.
- *Hired and supervised staff and developed an internal audit training program to train staff.
- *Prepared individual, partnership and corporate income tax returns and worked on compilations, reviews and audits of business, governments and charitable organizations.

Staff Accountant, Thompson Price Scott Adams & Co., P.A. 07/94 to 12/98

- *Prepared individual, partnership and corporate income tax returns and worked on compilations, reviews and audits of business, governments and charitable organizations.
- *Developed audit plans, schedules, and supervised staff auditors on audit engagements.

CONTINUING EDUCATION IN GOVERNMENT/NON PROFIT CPE AREA:

- *How to Detect and Prevent FS Fraud
- *Accounting Standards Update – Session II
- *Accounting Standards Update – Session I
- *Auditing Update (In-House)
- *CCH Engagement Training (3 days)

Senior Accountant/Audit Manager, Thompson, Price, Scott, Adams & Co., PA June 2008-Present.

Staff Accountant, Thompson, Price, Scott, Adams & Co., PA April 2005-June 2008

- *Prepared individual, partnership, and corporate income tax returns and worked compilations, reviews and audits of businesses, governments, and charitable organizations



BRANDY TURBEVILLE, CPA, CFE

Practice since April, 2005
CPA Certification issued May 18, 2006, CFE Certification issued August 18, 2014
Member of NCACPA and AICPA
Graduate of University of North Carolina – Wilmington with a B.S. and M.S. in Accounting
Licensed to Practice in North Carolina, South Carolina

SUMMARY

CPA with ten years of experience in public accounting, and an additional year as payroll clerk for a County. Experienced in planning and performing audits for various governments (including school districts, counties, towns and council of governments), as well as non-profits and for-profit entities. Also experienced in preparing taxes for various entities, as well as preparing compilations and reviews.

PROFESSIONAL EXPERIENCE

*Developed audit plans, schedules and supervised staff auditors on audit engagements.

CONTINUING EDUCATION IN GOVERNMENT/NON PROFIT CPE AREA:

- *Local Government Conference (Yellow Book Updates, GASB Pronouncements)
- *Forensic Accounting – Uncovering Schemes and Scams
- *OMB Circular A-133 Update
- *Fraud – Hot Topics
- *National Governmental Accounting and Auditing Update
- *Audits of School Districts
- *Changing Your Audit Strategy for Risk Assessments
- *Audits of Local Governments: Planning the Engagement; Audit Strategies
- *Master Common Implementation Issues with Recently Issued GASBs
- *Effect of Clarified Standards on Audits
- *Compliance Auditing – Questions From the Field
- *Close Look At GASB 69 & 70
- * Preventing & Detecting Fraud



STUART HILL, CPA, SENIOR STAFF

Graduate of University of North Carolina at Chapel Hill
CPA Certification issued 1983
Practice since May 1981

SUMMARY

Certified Public Accountant with over thirty years of experience in public accounting

PROFESSIONAL EXPERIENCE

CPA, Senior Staff – Thompson, Price, Scott, Adams & Co, PA (June 2013 – present)

Prepared individual, partnership and corporate income tax returns and worked on compilations reviews and audits of business, governments and charitable organizations.

Conducted financial, compliance, governmental, non-profit and operational audits.

Chief Financial Officer (CFO) - Wayne Bailey, Inc. (April 1990 – May 2013)

Job Duties consisted of the following:

- Managed Accounting Department Including:
 - Accounting Personnel
 - Human Resources (all personnel)
 - Payroll, Accounts Receivable, Accounts Payable, Inventory
 - Financial Reporting, Analysis and Planning.
 - Tax Planning and Reporting
 - Accounting methods and systems
 - Internal Control
 - Compliance issues, such as Payroll, Retirement Plans, Dept. of Labor, IRS, NCDR, Etc.
 - Shareholder and Management Consultant/Advisor

Staff Accountant - Pittman, Casey, Price & Co. CPA's (May 1981 – March 1990)

Prepared individual, partnership and corporate income tax returns and worked on compilations reviews and audits of business, governments and charitable organizations.

Conducted financial, compliance, governmental, non-profit and operational audits.



CONTINUING EDUCATION IN GOVERNMENT/NON PROFIT CPE AREA:

Quarterly Yellow Book Update 0 Q1 2018
Tax Cuts and Jobs Act of 2017
Enhancing SMART Through Fieldwork & File Roll forward
SMART Tools: Internal Controls
The Next Step in Audit Sampling: Statistical Sampling and Data
Extraction
Single Audit: Sampling Considerations in Testing Internal
Controls and Compliance
NC Local Government Auditing, Reporting & Review
Professional Ethics & Conduct



RONNIE CREECH – SENIOR STAFF

Graduate of University of North Carolina at Wilmington (1985)
Practice since 1985
Member of NCACPA

SUMMARY

Accountant with over twenty-five years of experience in public accounting. Experienced in preparing income tax returns, compilations and reviews, and governmental audits.

PROFESSIONAL EXPERIENCE

Senior Staff – Thompson, Price, Scott, Adams & Co, PA (Jan 1999 – present)

Prepared individual, partnership and corporate income tax returns and worked on compilations reviews and audits of business, governments and charitable organizations.

Conducted financial, compliance, governmental, non-profit and operational audits.

Staff Accountant, S. Preston Douglas & Associates, LLP (1985 - 1998)

Prepared individual, partnership and corporate income tax returns and worked on compilations reviews and audits of business, governments and charitable organizations.

Conducted financial, compliance, governmental, non-profit and operational.

CONTINUING EDUCATION IN GOVERNMENT/NON PROFIT CPE AREA:

Avoiding the Most Misapplied Risk-Based Audit Concepts
Yellow Book In Depth
Practice Issues - Compilation and Review Update 2018
Auditing Developments 2018
NC Local Government Auditing, Reporting, & Review
GASB 68 2017
Yellow Book and GAGAS
Audit Risk Part 1 2017
Audit Risk Part 2 2017
Audit Risk Part 3 2017
Diagnostic Analytical Procedures Part 1 2017
Diagnostic Analytical Procedures Part 2 2017
Diagnostic Analytical Procedures Part 3 2017
Auditing Developments 2017



ANN WEEKS – SENIOR STAFF

SUMMARY

Accountant with over forty years of experience in governmental accounting. Experienced in the day to day operations of county government, as well as compliance requirements for various grants received.

PROFESSIONAL EXPERIENCE

Senior Staff – Thompson, Price, Scott, Adams & Co, PA (Jan 2002 – present)

Conducted compliance and governmental audits, as well as program specific audits.

Bladen County (30 years)

Retired from Bladen County. Held many positions while at the County, with 25 years of experience as the finance officer. Managed financial operations of the County and supervised staff within the finance office. Attended various courses throughout the years to obtain required certifications for the position.

CONTINUING EDUCATION IN GOVERNMENT/NON PROFIT CPE AREA:

Local Compliance Audits for DHHS
Programs
LGC Conference
Avoiding the Most Misapplied Risk-Based
Audit Concepts
Auditing HUD Assisted Projects 2017
Complex Issues in Not For Profit A&R
Part 1
AICPA Auditing Standards Board Update
Part 3
AICPA Auditing Standards Board Update
Part 4
GASB 68 2017
SSARA 21 2017
Yellow Book In Depth



10. Provide names, addresses, and telephone numbers of personnel of current and prior governmental audit clients who may be contacted for a reference.

Johnston County
Chad McLamb
PO Box 1049
Smithfield, NC 27577
Chad.mclamb@johnstonnc.com
919-989-5109

Columbus County
Bobbie Faircloth
111 Washington St.
Whiteville, NC 28472
bfaircloth@columbusco.org
910-640-6611

Pender County Schools
Elizabeth Chestnutt
925 Penderlea Hwy
Burgaw, NC 28425
Elizabeth.chestnutt@pender.k12.nc.us
910-259-2187

Richmond County
Mac Steagall
PO box 504
Rockingham, NC 28380
mac.steagall@richmondnc.com
910-997-8220

Hertford County Schools
Cindy Martin
701 N. Martin St.
Winston, NC 27986
cmartin@hertford.k12.nc.us
(252)358-8480



11. Describe the firm's Statement of Policy and Procedures regarding Independence under Government Auditing Standards (Yellow Book), July 2011 Revision. Provide a copy of the firm's State of Policy and Procedures.

As stated in Thompson, Price, Scott, Adams & Co., P.A.'s Quality Control Documents:

It is the policy of our firm that all professional personnel be familiar with and adhere to the independence rules, regulations, interpretations, and rulings of the AICPA, the State of North Carolina Board of Accountancy, and the North Carolina Association of Certified Public Accountants. In this regard, any transaction, event, or circumstance that would impair the firm's independence on compilation, review, audit, forecast, projection, or attestation engagements is prohibited. Although not necessarily inclusive of all transactions or events that may impair our firm's independence, the following are considered to be prohibited transactions:

- a. Investments by any professional employee in a client's business.
- b. Investments by any professional employee with a client, or with client personnel.
- c. Borrowing from or loans to a client, or client's personnel.
- d. Accepting cash or gifts from a client (with the exception of noncash token Christmas gifts of nominal value.)
- e. Certain family relationships between professional personnel and client personnel. (Consult the managing partner for a ruling on these.)

Notwithstanding the preceding policy and list of prohibited transactions, at the managing partner's discretion, certain prohibitions can be waived if it is deemed to be in the best interest of the firm. However, in so doing, the engagement service performed for the client must be limited to that allowed by AICPA professional literature for non-independent situations.

The procedures listed below should be followed to ensure compliance with this policy:

1. All professional personnel are required to sign a representation letter when hired (and to be reviewed annually thereafter) that acknowledges their familiarity with the firm's independence policies and procedures.
2. All professional personnel are required to notify the managing partner of any potential violation of a prohibited transaction or independence rule as soon as they become aware of such a situation. To acknowledge that responsibility, professional personnel are when hired (and annually thereafter) to sign a representation letter and to list situations they know of that could impair our firm's independence.



*Bertie County
Proposal to Provide Auditing Services*

3. All professional personnel are required to review the firm's client list annually for possible independence violations. The list of clients is maintained in the computer and each employee has a copy. Additions to the list are communicated on a timely basis by a memorandum from the managing partner. When hired (and reviewed annually thereafter) all professional personnel are required to sign a representation that confirms this responsibility.
4. If our firm is engaged as principal auditor and another firm is engaged to examine a subsidiary, branch, division, governmental component unit, or to perform procedures on an element or account grouping within a client's financial statement, the engagement team is required to obtain a written representation regarding the other firm's independence with respect to our client. Furthermore, in a compilation, review, forecast, projection, or attestation engagement, if another firm performs work on a segment of the engagement, a representation (either written or oral) regarding the other firm's independence is required. The PPC manuals (located in the library) contain examples of representation letters used in such situations.
5. The Partners have the primary responsibility for determining if there are significant unpaid fees on any clients that would impair the firm's independence. The firm's client accounts receivable listing and the Partner's knowledge of any unbilled fees should be considered in making this determination.
6. To monitor compliance with our firm's policy and procedures on independence, representation letters are obtained when a professional employee is hired, and annually thereafter, and are routed to the managing partner for his review. During our firm's annual quality control (QC) inspection program, a sample of employee personnel files will be reviewed to determine that a current independence representation is on file. Also during this inspection, a sample of engagements will be reviewed to determine compliance at the engagement level with our firm's independence procedures.

Also included in our quality controls, is for all personnel to be familiar with and adhere to the independence rules, regulations, interpretations and rulings of the American Institute of Certified Public Accountants, the North Carolina Board of Certified Public Accountants, the North Carolina Association of Certified Public Accountants and Government Auditing Standards, issued by the Comptroller General of the United States. In this regard, any transaction, event or circumstance that would impair the firm's independence on this engagement is prohibited. Thompson, Price, Scott, Adams & Co., P.A. is free from any of the above transactions, events and circumstances, and therefore is independent in all matters relating to Washington County.

(Have attached a copy of the Auditor's Statement of Policy and Procedures at the end of the proposal as Appendix A because it is so large).



12. Is the firm adequately insured to cover claims? Describe liability insurance coverage arrangements.

The Auditor has a four million dollar policy with a \$25,000.00 deductible.

13. Describe any regulatory action taken by any oversight body against the proposing audit organization or local office.

The Auditor or local office has had no regulatory action taken against it by any oversight body.

QUALITY CONTROL DOCUMENT
THOMPSON, PRICE, SCOTT, ADAMS & CO., P.A.

QUALITY CONTROL DOCUMENT

The firm's quality control policies and procedures for the six elements of quality control are presented on the following pages. All employees and members of the firm are provided copies and are responsible for understanding, implementing, and adhering to these policies and procedures.

Any questions, concerns, or recommendations about the firm's quality control system should be communicated to the quality control manager/managing partner.

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LEADERSHIP RESPONSIBILITIES FOR QUALITY

It is the firm's policy to promote a culture of quality that is pervasive throughout the firm's operations through the development of its system of quality control. Firm management, under the direction of the managing partner, assumes responsibility for the firm's system of quality control and designs the system to (a) emphasize the importance of performing work that complies with professional standards and regulatory and legal requirements and (b) issue reports that are appropriate in the circumstances. In maintaining a culture of quality, the firm emphasizes the importance of ethics and integrity in every decision that personnel make, particularly at the engagement level. The firm ensures compliance with this policy by implementing the following procedures:

1. The firm dedicates sufficient and suitable resources to its quality control system and quality initiative and assigns the operational responsibility for the firm's quality control system to individuals with the experience, ability, and authority to identify, develop, and implement the necessary QC policies and procedures. The firm appropriately communicates clear, consistent, and frequent actions and messages that emphasize the firm's quality control policies and procedures. Such actions and messages include-
 - Providing a copy of the firm's system of quality control document to all new professional employees and reviewing the document and its importance with them.
 - Reviewing the firm's quality control policies and procedures, especially in areas where questions or problems have arisen, with personnel during firm training sessions.
2. The engagement partner evaluates client relationships and engagements to ensure that commercial considerations are not placed ahead of the firm's commitment to quality control. Additionally, the firm's compensation and advancement policy and procedures (covered in the human resources QC document) do not place commercial considerations ahead of the quality of work performed.
3. The managing partner and other partners in the firm demonstrate the importance of quality by their actions. Such actions include-
 - Making decisions with a focus on the public interest and emphasizing that personnel do the same.
 - Demonstrating the importance of creating and maintaining a good public reputation.
 - Ensuring partners and staff have sufficient time and resources to solve engagement challenges.
 - Following the spirit, as well as the letter, of professional, regulatory, and legal standards.
 - Displaying enthusiasm and sincerity in communicating its commitment to a quality initiative.
 - Demonstrating consistency.
4. The firm establishes a formal code of conduct that reflects the firm's core value of quality and guides personnel to make appropriate decisions throughout their workday. The code of conduct is regularly communicated and reiterated to all employees and is available to staff via computer..
5. The firm establishes and maintains a positive work environment by combining the firm's quality objectives with the personnel's needs to be valued and appreciated.
6. The firm hires, compensates, and promotes individuals who possess and exhibit high levels of integrity, as covered in the human resources QC policies and procedures.
7. The firm requires all CPA's to obtain ethics training annually. The CPA's are expected to set the tone for all staff personnel assisting with the firm's engagements.
8. The firm rewards personnel who demonstrate a commitment to quality through its performance evaluation, compensation, and advancement system, as covered in the human resources QC policies and procedures.
9. The firm does not allow unethical behavior to occur unchallenged and addresses instances of noncompliance with the firm's quality control system through swift disciplinary action or, in extreme cases, termination of the offending employee.
10. At least annually, the firm's leadership responsibilities policy and procedures are reviewed to determine if they are appropriate and operating effectively. See the MONITORING section of this document for further information.

RELEVANT ETHICAL REQUIREMENTS

It is the firm's policy that all professional personnel be familiar with and adhere to relevant ethical requirements of the AICPA, contained in the *Code of Professional Conduct*, the State of North Carolina Board of Accountancy, and the State of North Carolina CPA Society in discharging their professional responsibilities. Furthermore, it is the policy of our firm that, for engagements subject to *Government Auditing Standards* and other applicable regulatory agencies, all professional personnel be familiar with and adhere to the relevant ethical requirements included in those standards and that personnel will always act in the public interest. Additionally, when the firm and its professional personnel encounter situations that raise potential independence threats, but such situations are not specifically addressed by the independence rules of the AICPA *Code of Professional Conduct*, the situation will be evaluated by referring to the *Conceptual Framework for AICPA Independence Standards* and applying professional judgment to determine whether an independence breach has occurred. The firm will take appropriate action to eliminate those threats or mitigate them to an acceptable level by applying safeguards. If effective safeguards cannot be applied, the firm will withdraw from the engagement or take other corrective actions as appropriate to eliminate the breach. The firm ensures compliance with this policy by implementing the following procedures:

1. Each year, all professional personnel are required to review the quality control document and the personnel policy manual and sign a statement that they acknowledge their familiarity with the firm's relevant ethical requirements policy and procedures, particularly with regard to independence. Such signed representation letters are also required from part-time, seasonal, and contract professionals and any other individuals who work on accounting and auditing engagements and are required to be independent. All CPA's are required to obtain ethics training annually. Such training covers the firm's relevant ethical requirements policy and procedures and the independence and ethical requirements of all applicable regulators.
2. Additions to the firm's A&A client list are communicated to all personnel on a timely basis either verbally or by a memorandum from the partner in charge of each respective office.
3. If a potential threat to independence is identified, the managing partner accumulates and communicates relevant information to appropriate personnel so (a) firm management and the engagement partner can determine whether they satisfy independence requirements, (b) the engagement partner can take appropriate action to address identified threats to independence, and (c) the firm can maintain current independence information. For clients of whom the firm is not independent, only compilation services are performed.
4. Current copies of all applicable independence, integrity, and objectivity requirements are maintained in the firm's electronic library and via electronic media obtained from other regulatory on-line agencies (AICPA, GOA, etc).
5. The work programs and standard forms in the accounting and auditing manuals used by the firm include steps that require:
 - a. A determination of complying with relevant ethical requirements on each new and recurring client.
 - b. A consideration of unpaid fees.
 - c. An annual confirmation of the independence of another accountant performing work on a segment of an audit, review, or attestation (including forecast and projection) engagement.
 - d. Appropriate reporting on compilations in which the firm is not independent.
 - e. A consideration of whether actual or threatened litigation has an effect on the firm's independence with respect to the client.
 - f. A determination of whether all professional personnel are independent of the financial reporting entity, if the firm is engaged as the principal auditor to report on the basic financial statements of the financial reporting entity.
 - g. A consideration of whether the firm was party to a cooperative arrangement with a client that was material to the firm or the client.

6. The engagement partner has the primary responsibility to identify all nonattest services performed for an attest service client and for determining if such nonattest services impair independence with respect to that client. Reviewing nonattest services performed for attest clients includes obtaining and documenting an understanding with the client regarding the client's responsibilities for the nonattest services performed by the firm. Where applicable, this includes determining whether such nonattest (nonaudit) services impair independence under the independence rules in *Government Auditing Standards* for ongoing, planned, and future audits. Firm engagement work programs for all attest and compilation engagements include steps to ensure compliance with this procedure.
7. All relevant ethical requirements matters (including questions from the representation letters and those from other sources) are resolved by the managing partner or the partner in charge of that particular office. Documentation of the resolution of a relevant ethical requirements matter is filed in the client's permanent workpaper files.
8. The partner in charge of the office is responsible for determining actions to be taken when professional personnel violate firm independence policies and procedures. The action for each incident is determined based on its unique circumstances and may include eliminating a personal impairment, requiring additional training, drafting a reprimand letter, or even termination.
9. The partner in charge of the office is responsible for monitoring the firm's independence of attest clients at which partners or other senior personnel have been offered management positions or have accepted offers of employment. The independence, integrity, and objectivity questionnaire used by the firm and the client acceptance checklists used by the firm in attest engagements include questions to help ensure compliance with this requirement.
10. If a breach of independence is identified, the firm promptly communicates the breach and the required corrective actions to (a) the engagement partner, who (along with the firm) has the responsibility to address the breach and (b) other relevant personnel in the firm and those subject to the independence requirements who need to take appropriate action. The engagement partner confirms to the firm when required corrective actions related to the breach and noncompliance with these policies and procedures has been taken.
11. At least annually, the managing partner reviews the firm's ethical requirements policy and procedures to determine if they are appropriate and operating effectively. See the MONITORING section of this document for further information.

ACCEPTANCE AND CONTINUANCE OF CLIENTS AND ENGAGEMENTS

It is the firm's policy that, for all compilation, review, audit, and attestation engagements, the acceptability of the client and the engagement be evaluated before the firm agrees to provide professional services and that the firm will accept only engagements where it has considered the integrity of the client, and believes the engagement can be completed with professional competence after considering the risks associated with providing professional services in the particular circumstances. The firm ensures compliance with this policy by implementing the following procedures:

1. For each prospective client (or existing tax or consulting client) that requests for the first time a compilation, review, audit, or attestation service, the partner making initial contact with the client is required to complete an engagement acceptance form.
2. For existing clients, the engagement partner annually reviews the firm's client list and reevaluates the acceptability of each client and engagement. Generally, reasons that might surface in either the firm-wide or individual engagement review that would cause the firm to consider discontinuing services include significant changes in the client and its operations or the existence of conditions that would have caused the firm to reject the client or engagement had such conditions existed at the time of the initial acceptance. Furthermore, the engagement work programs used by the firm (as documented in the engagement performance QC element of the firm's QC document) contain steps requiring the engagement team to consider whether the firm should discontinue providing all or certain services to a client.
3. The managing partner or the engagement partner documents how issues identified during the acceptance and continuance process were overcome and resolved so that the firm decided to accept or continue the client relationship or specific engagement. Such documentation includes discussion of significant issues, consultations, conclusions, and the basis for the conclusions.
4. The engagement partner is notified of any instances in which the firm should discontinue providing all or certain services to a client or should withdraw from a current engagement. The managing partner is responsible for all communications with clients regarding the discontinuance of services. Furthermore, the managing partner should consider whether outside legal counsel should be consulted in making that decision. The engagement team will be notified by the managing partner of the name of any client to which services are discontinued. Significant issues, consultations, conclusions, and the basis for the conclusions should be documented when withdrawal from an engagement or from both the engagement and the client relationship occurs.
5. The engagement partner is responsible for ensuring that an engagement letter is obtained for each client. The engagement letter should document the firm's understanding with the client regarding the nature, scope, and limitations of the services to be performed, as well as the identification of the engagement partner and his or her role.
6. If the firm discovers a potential conflict of interest during the acceptance and continuance decision, the engagement partner determines whether it is appropriate to accept the engagement. If the engagement is accepted, the ethical requirements under AICPA Interpretation No. 102-2, "Conflicts of Interest," under Rule 102, *Integrity and Objectivity*, are considered.
7. At least annually, the managing partner reviews the firm's acceptance and continuance of client relationships and specific engagement policy and procedures to determine if they are appropriate and operating effectively. See the MONITORING section of this document for further information.

HUMAN RESOURCES

The success of the firm is dependent upon its professional staff. It is the firm's intent to succeed in the marketplace by having partners and staff who possess the capabilities, competence, and commitment to ethical principles to assure that engagements performed by the firm are in accordance with professional standards and regulatory and legal requirements and that appropriate reports are issued. Having effective QC policies and procedures over the human resources element will help ensure the proficiency of its personnel. The activities of a comprehensive human resources QC system includes-

- Recruitment and hiring.
- Determining capabilities and competencies.
- Assignment of personnel to engagements.
- Professional development.
- Performance evaluation, compensation, and advancement.

Policies and procedures for these activities are detailed below. At least annually, the managing partner reviews the firm's human resources policies and procedures to determine if they are appropriate and operating effectively. See the MONITORING element of the firm's QC system for further information.

Recruitment and Hiring

It is the firm's policy that recruitment and hiring decisions for the professional staff be based on an objective evaluation of the firm's personnel needs, that candidates possess the appropriate characteristics to perform competently, and that new employees are adequately informed of the firm's policies and procedures. The firm ensures compliance with this policy by implementing the following procedures:

1. Recruiting techniques and actual employment decisions are made by the engagement partner after considering the needs of the firm.
2. New employees are informed of the firm's personnel policies and procedures on their first day of employment through a personnel manual.

Determining Capabilities and Competencies

It is the firm's policy to ascertain whether individual members of the professional staff possess requisite capabilities and competencies. In making this determination, the firm primarily considers qualitative measures, as opposed to quantitative ones. The firm ensures compliance with this policy by implementing the following procedures:

1. Periodically, the managing partner assesses the capabilities and competencies of engagement partners to help assure proper engagement performance. The following capabilities and competencies are assessed based on the characteristics of the particular client, industry, and service provided:
 - a. An understanding of the role of the firm's QC system and the *Code of Professional Conduct*.
 - b. An understanding of the performance, supervision, and reporting aspects of the service to be performed.
 - c. An understanding of the applicable accounting, auditing, and attestation professional standards, including those directly related to any special industries.

- d. An understanding of applicable industries and each industry's organization and operating characteristics, sufficient to identify high or unusual risk areas and to evaluate the reasonableness of industry-specific estimates.
 - e. Proficiency and seasoned judgment in discharging assigned responsibilities.
 - f. When applicable, an understanding of how an organization is dependent on or enabled by information technologies and how the information technology systems are used to record and maintain financial information.
2. The firm considers other engagement partner capabilities and competencies as needed in the circumstances, which may include—
 - a. Various personal attributes, such as integrity and ethics, professionalism, project management skills, etc.
 - b. Leadership qualities, including strategic thinking and planning, negotiating and persuading, teamwork, problem solving, coaching and empowerment, etc.
 - c. Perspective on business issues, such as managing and developing people, marketing and selling, knowledge of best practices, business advisory skills, etc.
 3. The firm determines how engagement partners and other personnel can best obtain additionally needed capabilities and competencies.
 4. Performance evaluations are conducted, at least annually, to determine the capabilities and competencies possessed by each professional staff other than partners.

Assignment of Engagement Teams

It is the firm's policy that each engagement be supervised by an engagement partner with appropriate authority. Additionally, staff assigned to engagements (including partners) possess the necessary capabilities, competence, and available time to (a) perform engagements that comply with professional standards and regulatory and legal requirements, and (b) enable the firm to issue reports that are appropriate in the circumstances. The firm ensures compliance with this policy by implementing the following procedures:

1. In addition to assessing the engagement partner's capabilities and competencies (see the Determining Capabilities and Competencies section), the managing partner clearly defines and communicates the responsibilities and authority of an engagement partner to the partner, and evaluates the partner's work load to ensure that he or she has the time to adequately perform the role.
2. The identity and role of the engagement partner are communicated to client management and those charged with governance through a written engagement letter.
3. Periodically, the partner's assess the staffing (including partner assignments) requirements of each client and engagement and develops a partner and staff assignment plan. This plan is communicated to the staff during staff meetings.
4. The firm recognizes that many modifications to the staff assignments plan will be required because of changes in client circumstances that affect the competencies appropriate for the client engagement, based on an informal meeting of the partners and managers affected by the changes and after a reconsideration of the planning factors discussed in Assignment of Engagement Teams, Procedures 1-3. Any disputes regarding assignment of personnel are resolved by the managing partner.
5. Members of the staff are informed orally by the engagement partner of staffing changes and new assignments.

Professional Development

It is the firm's policy that all professional personnel comply with the continuing professional education requirements of the AICPA, the North Carolina State Board of Accountancy, the U.S. Government Accountability Office, and other regulatory agencies if applicable; that all professional staff maintain an adequate awareness and understanding of current developments in professional standards; that all non-licensed professional staff work toward passing the CPA exam; and that all professional staff assist in the training and development of staff members under their supervision. The firm ensures compliance with this policy by implementing the following procedures:

1. Annually, each office partner approves CPE courses for their respective office personnel based on engagement assignments for the year.
2. The partner in charge of the office monitors employee progress toward meeting the CPE plan for their respective office.
3. All professional personnel are to obtain a minimum of 40 hours of CPE each year (or, alternatively, meet the CPE requirements of the AICPA) in programs that qualify for credit under the CPE rules that govern the firm.
4. Individuals who work on audits and attestation engagements subject to the *Government Auditing Standards*, including planning, directing, performing fieldwork, or reporting, should complete at least 24 hours of CPE every two years that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. In addition, auditors who do any amount of planning, directing, or reporting on Yellow Book assignments and auditors who are not involved in those activities but charge at least 20% of their time annually to Yellow Book assignments are required to also obtain at least another 56 hours (for a total of 80 hours) of CPE that enhances their professional proficiency to perform audits or attestation engagements. In other words, everyone working on a Yellow Book engagement has to meet the 24-hour requirement. However, auditors who do not do any planning, directing, or reporting on a Yellow Book engagement or who do not spend at least 20% of their time annually on Yellow Book engagements are not required to obtain an additional 56 hours of CPE to comply with the 80-hour requirement.
5. Appropriate CPE documentation is maintained for each professional for the most recent five years.
6. The firm maintains a current library and circulates within the firm important news about new or emerging changes in professional literature or business activities.
7. The firm recognizes the importance of on-the-job training and encourages personnel with supervisory responsibility to be aware of situations where it can be provided.
8. The firm recognizes the benefit of other professional development activities and encourages personnel at each staff level to participate in such activities.

Performance Evaluation, Compensation, and Advancement

It is the firm's policy that performance evaluation, compensation, and advancement decisions for professional personnel be based on a timely and objective evaluation of individual performance, that the professional personnel selected for advancement should have the necessary qualifications to fulfill their assigned responsibilities, and that compensation of personnel, including partners, be based on the quality of their work. The firm ensures compliance with this policy by implementing the following procedures:

1. The following personnel levels and related performance criteria are used by the firm:
 - a. **Staff Accountant**—Assume responsibility for unaudited financial statement engagements, segments of audits, or the completion of tax returns under the supervision of more experienced staff.
 - b. **Senior (In-charge)**—Assume responsibility for the supervision of unaudited financial statement engagements, audits, and tax return preparation engagements.
 - c. **Manager (Supervisor)**—Plan and supervise assigned engagements as well as assist in administrative functions of the office and the development of new practice opportunities.
 - d. **Partner**—Assume ultimate responsibility for all assigned engagements, perform assigned administrative duties, and participate in civic and community activities.
2. All professional staff are evaluated by their supervisors and/or the partner in charge of the office at least annually.
3. Annually, each partner completes a partner self-evaluation form and an evaluation form for all other partners. Partner compensation considers these evaluations.
4. At least annually, and on an *ad hoc* basis if necessary, the partners meet as a committee to discuss advancement, compensation, and termination decisions.

ENGAGEMENT PERFORMANCE

Engagement performance encompasses many aspects of performing an engagement, from the initial planning stages to the issuance of the report and assembly of the workpapers. Additionally, it is not uncommon for the firm's engagement teams to occasionally encounter complex or contentious issues that result in the need for consultation or that create differences of opinion. The firm believes in a strong quality control system and supports frequent engagement quality control review. While all of these activities are part of the engagement performance element of the QC system, the firm has chosen to differentiate certain activities within this section of the QC document for ease of understanding. The activities are segregated as follows:

- Engagement performance and documentation.
- Engagement quality control review.
- Consultation and differences of opinion.

Policies and procedures for each of these activities of engagement performance are described below. At least annually, the managing partner reviews the firm's engagement performance policies and procedures to determine if they are appropriate and operating effectively. See the MONITORING section of this document for further information.

Engagement Performance and Documentation

It is the firm's policy that all compilation, review, audit, and attestation (including forecast and projection) engagements be properly planned, performed, supervised, reviewed, documented, and reported or communicated in accordance with the requirements of professional standards, regulatory and legal requirements, and the firm. In this regard, the firm's system of engagement performance quality control (QC) steps are documented in the firm's engagement performance bridging documents.

The firm adopts and integrates within its quality control system the use of PPC accounting and auditing manuals and practice aids. This QC document, the PPC manuals, and any other practice aids used by the firm are intended solely to assist us in achieving compliance with professional standards. Accordingly, nothing within this QC document should be construed as requiring a higher level of performance or documentation than the minimum specifically required by our firm's QC policies and procedures, nor to override the exercise of professional judgment.

Engagement Quality Control Review

It is the firm's policy to evaluate all engagements against criteria established by the firm to determine whether an engagement quality control review should be performed, and to perform an engagement quality control review for all engagements that meet those criteria. Engagement quality control reviews are completed before the report is released. The firm ensures compliance with this procedure by implementing the following procedures:

1. The firm establishes criteria for performance of an engagement quality control review (EQCR). In establishing such criteria the firm considers-
 - The structure and nature of the firm's practice.
 - The nature of the engagement, including whether it involves a matter of public interest.
 - Whether unusual circumstances or risk have been identified relating to the engagement, engagement service type, or industry.
 - Whether laws or regulations require an engagement quality control review to be performed.

2. The firm establishes a different set of criteria for each major type of service provided (i.e., compilations, reviews, audits, and attestation engagements). All engagements are evaluated against the established criteria. An engagement quality control review is performed for all engagements that meet the established criteria. If no engagements meet the criteria established by the firm for EQCR, no reviews are performed.
3. The firm may periodically make changes to the established criteria based on changes in the firm's practice.
4. Based on the current composition of the firm's accounting and auditing engagements, the firm has concluded that engagement quality control review should be performed for all audits that are significantly different from audits previously performed by the firm. The managing partner can determine if additional audits should have an engagement quality control review prior to issuance to ensure quality of the firm's accounting and auditing practice. Reviews and compilations are not required to have engagement quality control review performed.
5. Performing an engagement quality control review includes the following procedures-
 - An objective evaluation of significant judgments made and the conclusions reached in formulating the report.
 - Reviewing for appropriateness the resolution and conclusions reached regarding differences of opinion and matters requiring consultation.
 - Considering the evaluation of the firm's and the engagement team's independence in relation to the specific engagement.
 - Reading the financial statements or other subject matter information and the report and considering whether the report is appropriate.
 - A review of selected engagement documentation relating to the significant judgments and the conclusions reached.
 - A discussion with the engagement partner about significant findings and issues.
 - The EQCR may be conducted at various stages throughout the engagement to ensure that significant issues may be resolved to the reviewer's satisfaction before the report is released.
 - The extent of the EQCR may depend upon, among other things, the complexity of the engagement and the risk that the report might not be appropriate in the circumstances.
6. If differences of opinion occur between the engagement partner and the engagement quality control reviewer, appropriate differences of opinion procedures are followed (see the Consultation and Differences of Opinion section of this QC document), and documentation of the resolution of conflicting opinions is finalized before the release of the report.
7. The firm prepares appropriate documentation of the engagement quality control review, including documentation that reflects-
 - The engagement quality control review procedures required by firm policies have been performed.
 - The engagement quality control review was completed before the report was released.
 - The reviewer was not aware of any unresolved matters that would have caused him or her to believe that significant judgments made and conclusions reached were not appropriate.

8. The firm addresses the appointment of engagement quality control reviewers and the technical qualifications required to perform the role, including the necessary experience and authority. In selecting appropriate engagement quality control reviewers, the following criteria are followed-

- The engagement quality control reviewer is selected by the managing partner.
- The engagement quality control reviewer has sufficient and appropriate experience, technical expertise, and authority for the particular engagement to be reviewed.
- Engagement quality control reviewers maintain appropriate ethical requirements, such as objectivity, due professional care, and independence. The engagement quality control reviewer satisfies the independence requirements relating to the engagement reviewed.
- The engagement quality control reviewer does not participate in the performance of the engagement except in a consulting role, for example, the engagement partner may consult the engagement quality control reviewer during the engagement to establish that a judgment made by the engagement partner will be acceptable to the engagement quality control reviewer. Both the engagement quality control reviewer and the engagement team are careful to maintain the reviewer's objectivity.

9. When the firm does not have qualified personnel to perform the engagement quality control review, the firm contracts with qualified external individuals or other firms to perform the review. The criteria in Procedure Eight (8) are followed in selecting qualified external engagement quality control reviewers.

Consultation and Differences of Opinion

It is the firm's policy that personnel refer to authoritative literature or other sources when appropriate. It is the firm's policy that all professional personnel seek consultation, on a timely basis, whenever differences of opinion occur or uncertainty exists about the answer to a technical question. The firm ensures compliance with this policy by implementing the following procedures:

1. The firm maintains or provides ready access to an adequate and up-to-date reference library that includes materials related to clients served and that should be consulted to assist professional staff in their research of technical issues.
2. While it is impossible to list all situations that might require referral to authoritative literature or other sources or that might require consultation, the following situations, due to their complexity, may require consultation:
 - a. Any engagement in which a qualified or nonstandard report is likely to be issued.
 - b. Any engagement involving material litigation.
 - c. Application, for the first time, of new or complex technical pronouncements.
 - d. Industries with special accounting, auditing, or reporting requirements.
 - e. Accounting for complex or unusual transactions.
 - f. Emerging practice problems.
 - g. Choices among alternative generally accepted accounting principles upon initial adoption or when an accounting change is made.
 - h. Reissuance of a report, consideration of omitted procedures after a report has been issued, or subsequent discovery of facts that existed at the time a report was issued.

- i. Filing requirements of regulatory agencies.
 - j. Meetings with regulators at which the firm is to be called on to support the application of generally accepted accounting principles or generally accepted auditing standards that have been questioned.
3. Issues requiring consultation are first discussed by members of the engagement team. If further consultation is necessary, individuals within the firm having appropriate expertise are then consulted.
 4. Consultations with specialists outside of the firm, including nonaccounting specialists, must be approved by the engagement partner.
 5. All known relevant facts are provided to those consulted so they can understand the nature and scope of the consultation.
 6. All consultations involving unusual, contentious, unfamiliar, or difficult issues should be sufficiently documented to facilitate understanding of the issue for which the consultation was needed, the results of the consultation, the decisions made and the basis for those decisions, and how those decisions were implemented.
 7. If a difference of opinion occurs within the engagement team, between the engagement partner and the engagement quality control reviewer, or with those consulted within or outside the firm, that difference be resolved using Procedures 4 and 5, if possible. If not, the matter should be brought to the attention of the managing partner. The managing partner (with the assistance of other practitioners or regulatory entities if desired) will resolve the dispute regarding the proper course of action to be taken by the firm on the issue in question. The conclusion reached to resolve the matter of disagreement and how that conclusion was implemented should be documented. In addition, any party to the consultation/difference of opinion who disagrees with the final conclusion may document his or her disassociation from the resolution of the matter. The firm will not release the report until any differences of opinion are resolved.

MONITORING

It is the firm's policy that the quality control system be monitored on an ongoing basis to provide the firm with reasonable assurance that the policies and procedures established by the firm for each of the elements of quality control are relevant, adequate, operating effectively, and being effectively applied. Monitoring activities include engagement quality control review (EQCR), inspection, and postissuance review. EQCR, performed prior to completion of the engagements, assists in providing ongoing consideration and evaluation of the firm's QC system. The policy and procedures relating to EQCR are addressed in the ENGAGEMENT PERFORMANCE section of this document. The retrospective monitoring activities performed by the firm relate to inspection and postissuance review (collectively referred to as *inspection/review*) and are the primary activities addressed in these monitoring policy and procedures.

As an integral part of the monitoring process, inspection/review procedures are performed on all elements of the firm's quality control system at least annually to determine whether the firm has complied with applicable professional standards and its stated quality control policies and procedures. The firm ensures compliance with this policy by implementing the following procedures:

1. At least annually, the managing partner selects an individual or team (hereafter referred to as the "inspector") to perform inspection/review procedures on the firm's quality control system. The monitoring process is planned, performed, and documented using the appropriate monitoring checklist found in the practice aid section of *PPC's Guide to Quality Control* as a work program. The monitoring procedures include review of administrative records to assess compliance relating to QC elements other than engagement performance.
2. At the conclusion of the inspection/review, the inspector is responsible for (a) identifying and summarizing the deficiencies noted for each engagement reviewed, and (b) discussing the results of the inspection/review with the supervisory personnel responsible for each of the engagements selected for review and determining whether any corrective action needs to be taken or improvements made with respect to those specific engagements. Once identified, deficiencies are summarized and evaluated to determine whether:
 - Appropriate competencies are being achieved for accounting, auditing, and attestation engagements.
 - Existing quality control policies and procedures should be modified.
 - Additional emphasis should be placed on specific industries or areas for future engagements.
3. The firm pursues one or more of the following actions resulting from its evaluation of the deficiencies noted during inspection-
 - Take remedial action directed toward the individual engagement or person.
 - Revise the firm's quality control policies and procedures.
 - Discipline individuals who fail to follow the firm's QC policies and procedures.
 - Communicate the findings to those responsible for training and professional development.
4. At least annually, the firm prepares and distributes a formal inspection/review report to all professional personnel. This annual monitoring communication provides a description of (a) the monitoring procedures performed, (b) the conclusions reached from such procedures, and (c) any systemic, repetitive, or other significant deficiencies noted and the corrective actions taken to resolve them.

5. In addition, the firm is subject every three years to a peer review in accordance with the requirements of the AICPA [North Carolina State Board of Accountancy]. The managing partner is responsible for scheduling and coordinating that review. The firm elects to have its peer review count as its inspection for each year in which a peer review is performed.
 - The internal inspection/review results and monitoring communication are made available to the firm's peer review team.
6. Based on the results of the firm's annual inspection/review and, if appropriate, the results of the firm's peer review, the managing partner determines any corrective actions that should be pursued to improve, amend, or revise the QC system.
7. The partners meet annually (or more frequently as needed on an interim basis) and discuss the monitoring process, the results of the inspection/review, and the corrective actions determined to be needed by the managing partner and consider the implications for the firm.
8. The managing partner is responsible for monitoring and documenting the implementation of, and compliance with, any corrective actions.
9. The managing partner or partner in charge of the office periodically reminds personnel during staff meetings that any concerns regarding complaints or allegations may be communicated to the firm without fear of reprisals. The firm appropriately addresses complaints and allegations by-
 - Investigating complaints and allegations and involving legal counsel if considered necessary. The firm assigns individuals to this process who are trained and knowledgeable about firm procedures and who are not otherwise involved in the engagement relating to the complaint or allegation.
 - Documenting all complaints and allegations.
10. The firm documents the performance of each element of its QC system on an ongoing basis, as well as in conjunction with documenting its monitoring of the system. Documentation includes-
 - Evidence of the monitoring procedures performed, including how engagements were selected for review.
 - Evaluation of the firm's adherence to professional standards and regulatory and legal requirements.
 - Evaluation of whether the QC system is appropriately designed and effectively implemented.
 - Evaluation of whether QC policies and procedures are operating effectively so that reports issued are appropriate in the circumstances.
 - Identification of deficiencies noted, an evaluation of their effect on the QC system, and the basis for determining what further actions are necessary, if any.
11. The firm retains monitoring documentation for a time sufficient to allow those monitoring the QC system, including peer reviewers, to evaluate the firm's compliance with its system. The firm generally retains such documentation until the next peer review report has been completed.

SUMMARY

The quality control document is to be complied with using professional judgement. The managing partner and/or another partner may issue a report without review or may add/delete to the steps contained therein if in their professional judgement the engagement is performed in accordance with all appropriate requirements. The firm uses the guides of Practitioners Publishing Company as its main source for professional guidance, checklists and audit programs but the partner-in-charge of an engagement may substitute other material if more appropriate in his/her opinion.

My
name
is
[redacted]

Bertie County Board of Commissioners



July 1, 2019
6:00 PM

	Ronald "Ron" Wesson	District 1
Vice Chairman	Greg Atkins	District II
	Tammy A. Lee	District III
Chairman	John Trent	District IV
	Ernestine (Byrd) Bazemore	District V



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: July 1, 2019

SECTION: Appointments & Reports (A-1 to A-2)

DEPARTMENT: Governing Body

TOPICS:

(1) Public Hearing-- a petition to name a new road as "Buck's River Road," located off SR 1392 (Point Comfort Rd) in the Colerain area.

(2) Presentation of County audit for budget year ended June 30, 2018 – Jeff Best, CPA

COUNTY MANAGER RECOMMENDATION OR COMMENTS: --

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): --

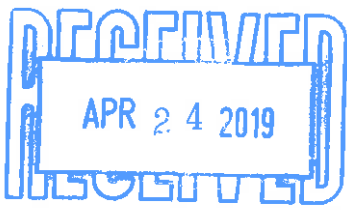
ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---



A-1



BERTIE COUNTY, NC



Road Name Change Policy/Petition

Amended 2015

ORDINANCE ESTABLISHING PROCEDURE TO NAME OR RENAME ANY ROAD WITHIN BERTIE COUNTY, NORTH CAROLINA

WHEREAS, pursuant to N.C.G.S. §153A-239.1 a county may by ordinance name or rename any road within the County and not within a city and may pursuant to a procedure established by an ordinance assign or reassign street numbers for use on such a road; and

WHEREAS, the Bertie County Board of County Commissioners have determined that the best interest of the citizens of Bertie County would be served by the adoption of such an ordinance and procedure; and

WHEREAS, THE BOARD OF COUNTY COMMISSIONERS OF BERTIE COUNTY, NORTH CAROLINA, DOES HEREBY ORDAIN AND ENACT INTO LAW THE FOLLOWING BY ORDINANCE:

1. This ordinance shall be known as the Ordinance Establishing Procedure To Name, Rename, Or Number Any Road In Bertie County.
2. The procedure for naming or renaming a road in Bertie County is as follows:
 - A. The applicant must acquire a Road Name Petition from the Emergency Management Office of Bertie County which application shall be in the form attached hereto and incorporated by reference. Said form will be supplied free of charge to any applicant.
 - B. Any Petition for naming or renaming a road in Bertie County must be returned to the Emergency Management Office of Bertie County.

C. Within thirty (30) days of receipt of a Petition, the Emergency Management personnel of Bertie County and the Bertie County Tax Office shall review said Petition to determine that said Petition is completed pursuant to the terms of this Ordinance and in all respects complies with this Ordinance.

D. Before any Petition for naming or renaming a road can be acted upon, it must carry the signatures of at least seventy five percent (75%) of the "property owners" adjoining the road.

E. For purposes of this Ordinance, "property owners" are defined as those persons owning any parcel of land which touches or have their only access to their parcel by the road to be named or renamed as determined by the Bertie County Tax Department Mapping Division. Property owners whose access to the public road is by a private named lane are not property owners as defined herein.

1. If a married couple owns an interest in a such a parcel, then the names of both spouses must be on the Petition.

2. If there are individuals owning undivided interests in any parcel of land touching said road as stated above, then seventy-five percent (75%) of the individuals owing an undivided interest in said property must be on the Petition unless there is a determination that owners of the property are minors or unknown.

3. The County's intent is to make sure that owners of at least seventy-five percent (75%) of the property adjoining said road agree to said name or renaming of a road and that a like percentage of owners of undivided interest or marital interests in an adjoining property agree to the said name or name change of the road for that particular piece of real property.

F. After receiving the Petition and reviewing the same after thirty (30) days, if the County determines that said application meets the requirements of this Ordinance, the County will present the application to the fire departments within Bertie County. The fire departments shall recommend approval or disapproval of the name or rename of said road and shall state the reasons for approval or disapproval.

G. After said application has been reviewed by the Emergency Management Office and Bertie County Tax Office Mapping Division to determine its compliance with this Ordinance, and the fire departments of Bertie County for their input, then the County will hold a public hearing upon the request for naming or renaming of a road within the County.

H. The notice of said public hearing will be run twice in a newspaper of general circulation within Bertie County at least two (2) weeks before the date of the public hearing and will be posted on the website of Bertie County for two (2) weeks before the public hearing.

I. At said public hearing, the Bertie County Commissioners shall consider the input of all who appear to speak in favor or opposition of said naming or renaming of a road.

J. Only after said public hearing may the Bertie County Commissioners name or rename a road.


K. All costs incurred in naming a road or renaming a road shall be paid by the property owners affected by the change. The responsible party must be identified at the time of the submission of a Petition. The cost shall be Two Hundred Fifty and 00/100 Dollars (\$250.00), which will include the cost of two (2) road signs and the cost of publication in a newspaper of general circulation within Bertie County for a Petition to name a road or renaming of a road. If more than two (2) road signs are required for intersecting or bisecting roads, the cost of these signs must be borne by the property owners affected by the change. The cost is mandatory without regard to whether or not the Petition to meet the procedures of this Ordinance before the public hearing is noticed whether the matter is advertised for public hearing and whether or not a public hearing is held and the Commissioners do or do not name or rename a road. The cost must be paid in advance at the time of the filing of the application.

The foregoing ordinance was adopted and executed in open session, this 7th day of April, 2015, after being passed at the regular meeting of the Bertie County Board of Commissioners held on the 7th day of

April, 2015, following a Public Hearing on the issue which has been
duly advertised.



Ronald W. Wesson
Chairman

Attest:


Clerk

LCS 14County/Petition Road Name Change 14-MS-267/Ordinance 2 13 15/lbt

ROAD NAME PETITION

Number _____
Filed _____

Bertie County Emergency Management
P O Box 530
Windsor, NC 27983
(919)794-5302

It is the goal of Bertie County to name it's roads, lanes, and avenues for the purpose of addressing residential and commercial property. This is done to aid emergency response personnel (fire, Law Enforcement) in locating these parcels with the least amount of time delay. Name requested should represent that which it has been known by the people and emergency service responders of the area.

The General Statutes of the State of North Carolina, GS 153A-240, authorizes the Bertie County Board of Commissioners to name or rename any public road within the County and not within a city. This will be done at the second regular meeting of October of each year. All petitions must be submitted to the Emergency Management Office by July 15th to be heard at the aforementioned meeting.

It is the goal of Bertie County to prevent and eliminated road name duplication or names that are similar to existing road names.

We, the undersigned, present this petition and request that action be taken administratively or a public hearing be called by the Bertie County Board of Commissioners to consider the following matter indicated by a check mark (✓) and described below.

- () Assignment of a name to an unnamed road.
- () Changing the name of a road.

LOCATION OF ROAD
Described location in relation to major highways or state roads: New Road off
of Point Comfort Road to Bull Pond RD
in Colerain

FIRE DISTRICT/S
If in more than one fire district, list all of them: Colerain

CITIES AND TOWNS WITHIN FIVE MILES OF ROAD
Please include all cities and towns and indicate which county if outside of Bertie: Colerain

Property Owners
1. B.D. Perry

Map & Parcel # _____

2. Harold Y...

Map & Parcel # _____

3. _____

Map & Parcel # _____

4. _____

Map & Parcel # _____

5. _____

Map & Parcel # _____

6. _____

Map & Parcel # _____

7. _____

Map & Parcel # _____

8. _____

Map & Parcel # _____

9. _____

Map & Parcel # _____

10. _____

Map & Parcel # _____

Others
1. _____

Map & Parcel # _____

2. _____

Map & Parcel # _____

3. _____

Map & Parcel # _____

4. _____

Map & Parcel # _____

5. _____

Map & Parcel # _____

6. _____

Map & Parcel # _____

7. _____

Map & Parcel # _____

8. _____

Map & Parcel # _____

9. _____

Map & Parcel # _____

10. _____

Map & Parcel # _____

ROAD NUMBERS

(SR & four digits) SR _____

(Highway Number) N.C. # _____ U.S. # _____

No number ()

PRESENT NAME OF ROAD

Name or names by which the road is known (If the road has no name, write "no name"):

NO NAME - NEW ROAD

PROPOSED NAME OF ROAD

Name to which road be renamed: BUCK'S RIVER ROAD

RESPONSIBLE PERSON

Name of person to pay for change, including map changes and signs:

Name: George D. Perry, Jr

Address: 107 S Perry's Beach Rd.

City: Colerain State: NC Zip: 27924

Phone: 252-217-5764

Estimated Cost: _____

FIRE DEPARTMENT

Fire Department Name:

Colerain Fire Dept.

Check One: Approved Not Approved

If not approved, give reason/s below:

Signature: Chief

Mike L. Jett

Secretary _____

Fire Department Name: _____

Check One: Approved Not Approved

If not approved, give reason/s below:

Signature: Chief _____

Secretary _____



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: July 1, 2019

SECTION: Consent (C-1 to C-9)

DEPARTMENT: Governing Body

TOPICS:

1. Approve Minutes for Regular Meeting & Work Session 6-3-19 - **Please see attachment(s)**
2. Approve Minutes for Work Session 6-18-19 - **Please see attachment(s)**
3. Approve Minutes for Budget Work Session 6-5-19 - **Please see attachment(s)**
4. Approve Minutes for Budget Public Hearing 6-10-19 - **Please see attachment(s)**
5. Register of Deeds Fees Report – July 2019
6. Approval of NC Department of Environmental Quality grant offer and acceptance resolutions and related documents for Water District II in the amount of \$65,800 with a local match of \$3,290; and Water District III in the amount of \$150,000 with a local match of \$7,500. - **Please see attachment(s)**
7. Budget Amendments - **Please see attachment(s)**
8. Tax Release Journal – May 2018 - **Please see attachment(s)**
9. Resolution – 50th Family Reunion Celebration, Hoggard-Wilson - **Please see attachment(s)**

COUNTY MANAGER RECOMMENDATION OR COMMENTS: Recommend approval.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): Recommend approval.

ATTACHMENTS: Yes, all items.

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---



C-1

**Windsor, North Carolina
June 3, 2019
REGULAR MEETING**

The Bertie County Board of Commissioners met for their regularly scheduled today at 6:00 PM inside the Commissioners Room, 106 Dundee Street, Windsor, NC. The following members were present or absent:

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

Absent: None

Staff Present: County Manager Scott Sauer
Assistant County Attorney Jonathan Huddleston
Finance Officer William Roberson
Assistant to the County Manager Dominique Walker
Board of Elections Director Sheila Holloman
Finance Director William Roberson
Emergency Services Director Mitch Cooper
DSS Director Cindy Perry
Economic Development Director Steve Biggs
Tax Administrator Jodie Rhea
Water Superintendent Ricky Spivey
IT Director Scott Pearce
Deputy Tim Hardy
Deputy Jerry Bond

Junior Commissioners: Qudre Joyner
Najella Williams

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

CALLED TO ORDER

Chairman Trent called the meeting to order.

PLEDGE OF ALLEGIANCE/INVOCATION

Commissioner Lee gave the Invocation and led the Pledge of Allegiance.

PUBLIC COMMENTS

There were no public comments during this session.

APPOINTMENTS & REPORTS

Presentation of the proposed Bertie County Public Schools Budget for FY2019-2020 by Superintendent Dr. Catherine Edmonds

Dr. Catherine Edmonds, Superintendent of BCPS, was present to provide the Board their proposed FY2019-2020 budget.

She introduced members of her Board present, as well as School System staff which included the BCPS Finance Director, Steve Harrell.

In addition, School System staff presented a short video, and multimedia presentation detailing the school system's budget requests.

The Board of Commissioners also received several hands outs in regards to capital outlay requests, purpose code budget, and detailed department budgets.

Commissioner Wesson commended the Superintendent and her staff for returning the BCPS finances "to the black." Mr. Wesson also inquired about the School System's goal to add to their fund balance during the upcoming fiscal year. Mr. Harrell discussed that the goal was to add 2-3%. The current fund balance sits at \$700,000. The desire is to raise the fund balance to \$1 million.

Superintendent Edmonds fielded various questions from the Commissioners and Junior Commissioners.

“One Voice” publication sponsorship proposal by Ms. Sylvia Walton, a school counselor at Aulander & Colerain Elementary

Colerain and Aulander Elementary School Counselor, Ms. Sylvia Walton, came forward to advocated for more attention to bullying in schools. She stated that she believes in being “proactive instead of reactive,” and that one month of awareness in October is not enough to combat the issue.

She also discussed her outreach activities in elementary schools about setting goals and teach the signs of bullying, and how to respond.

Ms. Walton recommended that the Board consider fund 4th and 5th grade students and their teachers receive a copy of her book, “One Voice,” to use as an individual or group study exercise.

Commissioner Bazemore asked for the thoughts of Junior Commissioner, Qudre Joyner, and Najella Williams. Mr. Joyner discussed his experiences experiencing and witnessing bullying, and stated that this would be a great step forward.

Junior Commissioner Williams also discussed her experience and recommended a book club style project for students to meet and discuss.

Bertie County Complete Count Census Committee update by Ms. Dominique Walker, Assistant to the County Manager

Assistant to the County Manager, Dominique Walker, commended Ms. Walton for her work and shared her personal experience of how bullying impacted her family.

Ms. Walker also shared an update about her latest Census Complete County Committee meeting, and the resolution that was requested by the Chair of the committee.

Commissioner Wesson made a **MOTION** to adopt the resolution in support of the of the 2020 Census and the Complete Count Census Committee. Commissioner Lee **SECONDED** the motion. The **MOTION PASSED** unanimously.

She also recognized Junior Commissioner, Najella Williams, who has recently accepted a summer internship with the Bertie County Administration Office. She will be assisting in special event planning as well as in draft a County resource guide for citizens.

Presentation of the proposed FY2019-2020 budget plan by County Manager Scott Sauer

County Manager Sauer formally presented his FY2019-2020 budget by utilizing a PowerPoint presentation.

The NC Local Government Budget and Fiscal Control Act requires the Budget Officer (county manager) to present a balanced budget and fiscal plan for the new fiscal year beginning July 1.

Evaluation of budget requests and priorities set by the governing body, requires an analysis of available revenues based on the estimated tax base (assessed property values), the appropriation of fund balance reserves and review of all other General Fund revenue estimates.

The proposed funding for the General Fund in FY 2019-2020 is \$26,195,911 which is an increase of \$1,393,670 or 5.6 percent above the original budget ordinance for the current year.

The proposed General Fund budget includes a fund balance appropriation of \$1,729,650 and a recommended increase in the proposed ad valorem tax rate of nine (9) cents or \$.92 per \$100 assessed value for FY 2019-2020.

Nine cents on the tax rate will yield an additional \$1,153,296.

County Manager explained that one penny on the tax rate will yield an estimated \$128,144 at a collection rate of 97.29% which is based on the audited tax collections in FY 2018 and is the highest tax collection rate for Bertie County in the past ten years.

Mr. Sauer noted that the requested funding for all programs, agencies and departments would require a 35-cent tax increase, resulting in a tax rate of \$1.18 per \$100, if there was no appropriated fund balance used to balance the budget.

The Proposed tax rate for FY 2019-2020 is 92 cents per \$100 of assessed value in the proposed budget plan as recommended by the County Manager. Mr. Sauer explained that the presentation of the recommended budget is the beginning of the process, and will be concluded by the decisions of the governing body after the Commissioners review the budget in detail.

Mr. Sauer explained that the proposed nine (9) cents on the tax rate will yield \$1,153,296 to support General Fund programs, and to balance the budget will also require using Appropriated Fund Balance reserves in the amount of \$1,729,650.

The County Manager presented the following chart to explain funding for special appropriations for the largest components of the recommended funding in FY 2019-2020:

Special appropriations--proposed

- **\$6,141,716** **Proposed for FY 2019-2020**
- - 3,027,671 School current expense
- - 375,000 School capital outlay
- - 70,000 Fines & forfeitures pass thru to schools
- - 55,000 Roanoke Chowan Community College
- - 59,275 Martin Community College - Windsor
- - 31,500 Martin Community College capital outlay
- - 1,147,006 Bertie Martin Regional Jail
- \$ 1,376,264 recommended amount--other agencies

The County Manager presented the following chart to review budget trends since FY 2012-2013:

Budget drivers

- **FY 2019-2020 payroll cost = \$9,248,498**
- FY 2012-2013 payroll cost = \$5,030,491

- **FY 2019-2020 staffing = 235 positions** (five frozen) in Sheriff's Office with two (2) new positions countywide
- FY 2012-2013 staffing = 147 positions

- FY 2019-2020 employee health insurance = \$1,610,768
- FY 2012-2013 employee health insurance = \$1,310,400

The single largest growth area in the General Fund since FY 2013-2014 has been the investment to provide the highest level of pre-hospital emergency response capability with the implementation of the EMS Paramedic program, including 38 positions for EMS Paramedic & EMT staffing, and 19 positions for Non-Emergency Transport staffing.

In the past five years the Board of Commissioners has placed a high priority on improving services to the citizens of Bertie County, especially in the areas of public safety, law enforcement and courthouse security.

The proposed budget for FY 2019-2020 includes recently approved effort by the Board of Commissioners to improve recruitment and retention of public safety employees (law enforcement, communications and emergency services). Increased compensation for existing EMT and Paramedic staff and vacant positions will have an annualized fiscal impact of \$73,361 in the new fiscal year, noted Mr. Sauer.

Recent approval for raising the base pay of a Deputy Sheriff position to \$40,000 and the related compensation realignment to address salary compression within the Sheriff's Office, will have an annualized fiscal impact of \$372,662 for the new fiscal year.

The Board also approved increases for the base pay for Communications personnel to improve staff retention and recruitment efforts and will have an annualized fiscal impact of \$57,232 in the new fiscal year, which is also included in the proposed budget.

County Manager Sauer explained that these recent Board actions to improve staff retention and staff recruitment, plus the new formula for local government retirement contributions will have a significant cumulative fiscal impact as summarized in the following chart:

Fiscal impacts for public safety and law enforcement, retirement contribution

- EMS and Non-Emergency Transport \$ 73,361
- Deputy sheriff & salary compression \$372,662
- Communications staff \$ 57,232

- New NCLGRS formula change \$104,953
- Aggregate impact Total \$608,208
- Or equivalent of 4.75 cents on the tax rate

Mr. Sauer shared a historical perspective for the audience and explained the addition of staff positions in last year's budget also have a significant fiscal impact for FY 2019-2020.

Budget drivers—staffing approved in FY 2018-2019 without a tax increase

- **Five (5.0)** Deputy Sheriff positions for Courthouse security.
- **Two (2.0)** Communications positions.
- **One (1.0)** Records Specialist position in the Sheriff's Office
- **One (1.0)** Shelter Attendant position at the Animal Shelter.
- **Three (3.0)** new positions transferred from the CADA Hurricane Matthew Recovery Program to serve in various departments.
- **One (1.0)** new position as an Assistant County Manager.
- **13.0** **Total**—positions approved in the FY 2018-2019 Budget Ordinance
- *The Board made budget adjustments in FY 2018-2019 based on calculations for lapsed salaries due to vacant positions and related savings in order to incorporate these new positions without increasing revenue, and without a tax increase.*

County Manager explained that in terms of new staffing recommended for FY 2019-2020, two new positions are recommended:

- One building inspector to increase the County's capacity to meet the enforcement requirements of the new State Fire Prevention Codes
- One administrative assistant position to support the Board of Elections with its expanding responsibilities with new voter ID regulations, in preparation for the upcoming 2020 election cycle.

Additionally, the following compensation components are included in the proposed budget:

- Health Savings Account -- continued contribution for each employee of \$200.
- Three percent (3%) 401 k contribution continued for all non-public safety employees
- Three percent (3%) salary increase for all non-public safety employees effective July 1, 2019 with a net cost to the General Fund of \$166,845 or the equivalent of 1.3 cents on the proposed tax rate.

The County Manager noted that the Board of Commissioners has two days scheduled this week for budget work sessions, where the Commissioners will review the proposed budget line by line, and department by department. He emphasized that it is very rare that the Board will accept the proposed budget without making adjustments for department funding and a significant effort to minimize the impact on taxpayers.

BOARD APPOINTMENTS

There were no Board Appointments.

CONSENT AGENDA

1. Approve Minutes for Regular Meeting 5-6-19
2. Approve Minutes for Closed Sessions 5-6-19, 5-20-19 (2)
3. Approve Minutes for Work Session 5-6-19, 5-20-19
4. Tax Release Journal for April 2019
5. Resolution to clarify NC DHHS communications regarding Medicaid Transformation and school-based mental health services
6. Renewal of NCDHHS annual Memorandum of Understanding with DSS for FY 2019-2020_Interim Healthcare Contract – In-home Personal Care Aides

Commissioner Bazemore made a **MOTION** to approve the Consent Agenda in its entirety. Commissioner Wesson **SECONDED** the motion. The **MOTION PASSED** unanimously.

DISCUSSION AGENDA

Update on legal review of proposed facility lease for Bertie Recreation complex for July 6th and compliance with PARTF grant guidelines.

County Manager Sauer provided a brief review, and stated to the audience that a policy and lease agreement is being drafted to meet PARTF grant guidelines.

This item was discussed in further detail at their 4:00 PM work session.

Presentation of bid tabulation and recommendations by the design team for the new public library and cooperative extension facility.

County Manager Sauer briefly reviewed the discussion that took place during the Board's work session at 4:00 PM.

Ultimately, the Board decided to reevaluate the need for commercial kitchen hoods and corresponding ventilation needs for the Cooperative Extension wing of the project. This would allow the Board to continue to expect aesthetically pleasing ceiling and flooring elements already planned for the facility.

Review TGOW "Bertie Beach Day" scheduled for June 29th

County Manager Sauer announced that on June 29th, the County would be hosting a Bertie Beach Day at the TGOW site off Ball Gra Road from 9:00 AM to 4:00 PM.

A flyer was shown to the audience and the event will feature kayaking, swimming, and a free fish fry and hot dog lunch.

More information about the event will be shared on the County's website and Facebook page in the coming days.

Confirm schedule for budget work sessions and public hearing

At this time, the Chairman asked the County Manager to review the following schedule of budget related events:

- Wednesday, June 5th – 9:00 AM – Budget Work Session, this location
- Thursday, June 6th – 9:00 AM – Additional Budget Work Session, if needed, this location
- Monday, June 10th – 7:00 PM – Budget Public Hearing, this location
- Tuesday, June 18th – 11:00 AM – Approval of FY2019-2020 County budget

COMMISSIONERS' REPORTS

Commissioner Wesson

Commissioner Wesson thanked those present for being involved in the County governing process and encouraged all citizens to review the detailed budget packet. He also thanked those who attended his swearing in to the Martin County Board of Trustees Board. Lastly, he discussed a group called the Cross Coalition that assists low income individuals in installing wheelchair ramps, roof repair, and other needed home repairs all free of charge to homeowners. He noted that housing was needed for about a dozen workers who would need temporary residence in the County.

Commissioner Lee

Commissioner Lee discussed her latest North Carolina Association of County Commissioners Board of Directors meeting in Asheville and discussed an initiative called TestIt which shows an internet user details on their Wi-Fi usage and coverage. This application is through the National Association of Counties (NACo). In addition, she reminded the Board about a voting delegate for NACo. She also discussed HB 67 that would allow for additional wording regarding the quarter cent sales tax.

Vice Chairman Atkins

No reports at this time.

Commissioner Bazemore

Commissioner Bazemore wanted to assure the citizens that this proposed budget is simply a working draft, and that things will continue to evolve. She also commended the Junior Commissioners for their thoughts on how to make the Junior Commissioner pilot program better for years to come. She also thanked Ms. Sylvia Walton for the work that she is doing to help prevent the loss of young life in Bertie County due to the effects of bullying.

Chairman Trent

Commissioner Trent took this time to express his support for maintaining VIDANT Health as the teaching hospital for the Brody School of Medicine. He discussed how important it was for citizens to be aware, and stated that this proposed change could present detrimental impacts to the health of Bertie County citizens.

JUNIOR COMMISSIONERS' REPORTS

Junior Commissioner, Qudre Joyner, commended the Board on the Bertie Beach Day event, as well as implored the Board to consider funding the One Voice initiative within the school system. He also requested that the Board consider assisting in a project with the local chapter of Future Farmers of America (FFA) to assist in the Farm to Table initiative.

Junior Commissioner, Najella Williams, also applauded the County for deciding to host a Bertie Beach Day, and stated that the bullying project that was introduced at tonight's meeting could serve so many Bertie County students. She encouraged the Board to invest in the project.

COUNTY MANAGER'S REPORTS

The County Manager gave no remarks at this time.

COUNTY ATTORNEY'S REPORTS

The County Attorney gave no remarks at this time.

PUBLIC COMMENTS

William Williams reiterated that he had been approaching the County for consecutive 4 years about the relocation of a water meter that is located in the middle of the edge of his driveway. He stated that the location of the meter impedes the use of his driveway and his ability to pour concrete.

County Manager Sauer responded by stating that it is a challenging situation and that he and Water Superintendent Ricky Spivey were aware of the situation. At this time, the County Manager was not prepared to offer any suggestions on how to address it.

Water Superintendent Spivey provided his expertise in this particular area. He reported that a contractor could be hired by the County at the owner's expense.

The County Manager and Water Superintendent Spivey were directed to conduct a cost analysis and be in contact with Mr. Williams.

RECESS

Chair Trent **RECESSED** the meeting until the Board's budget work session this Wednesday, June 5th at 9:00 AM.

John Trent, Chairman

Sarah Tinkham, Clerk to the Board



C-2

Windsor, North Carolina
June 3, 2019
WORK SESSION

The Bertie County Board of Commissioners met for a work session today at 4:00 PM inside the Commissioners Room, 106 Dundee Street, Windsor, NC. The following members were present or absent:

Present: Ronald “Ron” Wesson, District I
 Greg Atkins, District II
 Tammy A. Lee, District III
 John Trent, District IV
 Ernestine (Byrd) Bazemore, District V

Absent: None

Staff Present: County Manager Scott Sauer
 Assistant County Attorney Jonathan Huddleston (4:10 PM)
 Planning Director Traci White
 Deputy Tim Hardy
 Deputy Jerry Bond

There were no media member present.

CALLED TO ORDER

Chairman Trent called the meeting to order.

WORK SESSION

Set date for July public hearing for road naming request—Planning Director, Traci White

Planning Director, Traci White, was present to discuss a petition recently received to name a road. This would be an initial naming of the road and it will serve as an access to an existing private development.

The road is off of Point Comfort Road and meets at Bull Pond Road.

The Colerain Fire Department has already reviewed the application, provided their approval, and adjacent property owners have also presented no contest to the naming of the new road.

The Planning Director also suggested that a maintenance clause be added to the Road Naming Change Policy.

The Board set the required public hearing date at the Board's next regular meeting on July 1, 2019.

VIDANT Resolution

County Manager Sauer introduced this item to the Board.

Commissioner Lee discussed her concern with signing the resolution at this time.

Chairman Trent requested that County Manager Sauer read the resolution into the record.

The resolution is below:

There was some discussion about whether or not the Board should approve the resolution.

Commissioner Bazemore made a **MOTION**. Commissioner Wesson **SECONDED** the motion. The **MOTION PASSED** unanimously with reservations from Commissioner Lee.

Review of Cooperative Extension/Library joint facility construction bid tabulation

Albi McLawhorn of MHAworks was present at 4:20 PM for his presentation.

He reviewed his latest meeting with A.R. Chesson and provided a brief summary of the bids received which the Board has already reviewed in a previous work session.

The project is currently over budget even considering the lowest bid provided by A.R. Chesson.

It was reported that A.R. Chesson used the highest number of local workers and subcontractors which was favorable when considering their bid.

Mr. McLawhorn fielded questions from the Board as needed.

Mr. McLawhorn discussed the bigger ticket items putting the County \$217,000 over budget. Those items include: commercial kitchen hoods and corresponding ventilation systems, tile flooring and coordinating carpet, electrified lock box sets for interior and exterior doors, wood decking and millwork, and glazing.

Mr. McLawhorn asked if the Board had any idea where they would like to see cuts to get the budget back into the desired range.

The consensus was to review the need for the commercial kitchen hoods with corresponding ventilation systems and _____.

An update will be received from Mr. McLawhorn within the next 10 business days.

Proposed facility use agreement for the Recreation Complex subject to PARTF grant compliance

Assistant County Attorney, Jonathan Huddleston, submitted several hands out to the Board.

The Assistant County Attorney discussed the research he had conducted for this matter and utilized other County facility use, recreation policies. He reviewed the current facility use policies policy for the department, and provided a revised policy for the Board's consideration.

The Board was not asked to approve the policy at tonight's meeting.

There was some discussion about the pros and cons of granting the request, but agreed that additional discussion was needed before a decision could be made in this case.

RECESS

Chair Trent **RECESSED** the meeting until the Board's regular meeting today at 6:00 PM.

John Trent, Chairman

Sarah Tinkham, Clerk to the Board

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**Windsor, North Carolina
June 18, 2019
BUDGET APPROVAL**

The Bertie County Board of Commissioners met recessed their Budget Public Hearing from Wednesday, June 10th to meet today for a BUDGET APPROVAL meeting today at 11:00 AM inside the Spivey Meeting Room, Roanoke-Cashie River Center, 112 W. Water Street, Windsor, NC. The following members were present or absent:

Present: Ronald “Ron” Wesson, District I
Greg Atkins, District II
Tammy A. Lee, District III
John Trent, District IV
Ernestine (Byrd) Bazemore, District V

Absent: None

Staff Present: County Manager Scott Sauer
Assistant County Manager Juan Vaughan, II.
Clerk to the Board Sarah Tinkham
Finance Director William Roberson
Assistant to the County Manager Dominique Walker
Junior Commissioner/Summer Intern Najella Williams
Emergency Services Director Mitch Cooper

Gene Motley of the Roanoke-Chowan News Herald were present from the media.

RECONVENE

Chairman Trent RECONVENED from Wednesday, June 10th.

APPROVAL OF FY2019-2020 COUNTY BUDGET – COUNTY MANAGER SAUER

Before the budget was approved, County Manager Sauer briefly reviewed the budget ordinance being proposed for final approval.

Commissioner Wesson made a **MOTION** to approve the FY2019-2020 Budget Ordinance as presented at this meeting. Commissioner Bazemore **SECONDED** the motion. The **MOTION PASSED** unanimously.

LONG BRANCH DRAINAGE & FLOOD CONTROL PROJECT GRANT APPLICATION

A brief update was provided about a needed solution for inadequate draining in the Colerain area, and the grant recently discovered which could address these needs. The flood control project grant application (\$78,925) would represent 50% of the total project cost.

Commissioner Wesson stated that he was very much in favor of the project, but felt that these sorts of opportunities should be formally presented to the Board. This would allow the Board to properly review them without imminent deadlines so soon after introduction.

County Manager Sauer discussed how quickly this initiative materialized and that all efforts would be made in the future to ensure the Board has ample time to review and consider future opportunities.

There was brief discussion among the Commissioners before Commissioner Lee made a **MOTION** to approve the resolution in support of this grant initiative. Chairman Trent **SECONDED** the motion. The **MOTION PASSED** unanimously.

OTHER ITEMS

At this time, Emergency Services Director, Mitch Cooper, came forward to present the Board with an event space map for the upcoming Bertie Beach Day event. The map included highlighted routes for entrance/exit as well as a recommended emergency exit. It also included a general lay out of the parking, beach, and vendor areas. Staff member positions were also listed, and placement of emergency personnel were depicted as well.

The Board expressed their excitement and gratefulness to the County for their diligent work in planning the event. They expressed that they had received positive feedback from many constituents.

ADJOURN

Commissioner Wesson **MOTION** to for the Board to *ADJOURN* the meeting. Commissioner Lee **SECONDED** the motion. The **MOTION PASSED** unanimously.

The Board adjourned at 11:30 AM.

John Trent, Chairman

Sarah Tinkham, Clerk to the Board



C-3

Windsor, North Carolina
June 5, 2019
BUDGET WORK SESSION

The Bertie County Board of Commissioners met recessed their meeting from Monday, June 3rd to meet today for a BUDGET WORK SESSION at 9:00 AM inside the Commissioners Room, 106 Dundee Street, Windsor, NC. The following members were present or absent:

Present: Ronald “Ron” Wesson, District I
 Greg Atkins, District II
 Tammy A. Lee, District III
 John Trent, District IV
 Ernestine (Byrd) Bazemore, District V

Absent: None

Staff Present: County Manager Scott Sauer
 Finance Director William Roberson

There were no media member present.

RECONVENE

Chairman Trent RECONVENED from Monday, June 3rd.

INVOCATION

Commissioner Wesson gave the Invocation.

WORK SESSION

Bertie Beach Day

County Manager Sauer provided a brief update on the upcoming “Bertie Beach Day” on June 29th and noted that the County’s Facebook page has had 11,000 views and the number continues to grow. Also, Commissioner Bazemore reported that television station WITN is willing to provide a community spotlight report in advance of the event in order to help with promotion for the June 29th Bertie Beach Day.

Proposed FY2019-2020 Budget Discussions

The Board discussed the challenges of meeting the proposed budget revenue projections and the recommended tax increase of nine cents. There was also discussion of the use of fund balance reserves as an appropriation to balance the budget. The County Manager explained that the rough estimate for the change in fund balance for the current fiscal year which ends June 30, 2019 will likely include the use of approximately \$500,000 for operational requirements, and the expenditure of nearly \$300,000 for the revaluation project resulting in a likely decrease of \$800,000 for the fund balance. County Finance Director William Roberson explained that there are significant recovery funds related to the grants for EMS Station One and the library and cooperative extension facility which will be reimbursed to the County. The estimate for these grant reimbursements is approximately \$900,000 to \$1,000,000.

The Board reviewed the FY 2019-2020 proposed budget for the General Fund starting with a line item review of each revenue category. The Commissioners had several questions regarding the year-to-date receipts for the current fiscal year as compared to the prior year as they examine the recommended revenue estimates.

Upon finishing the revenue projections, the Board turned its attention to the expenditures for the General Fund proposed for FY 2019-2020. County Manager Sauer suggested that the Board review the appropriations for two of the capital project which due to the likelihood that the schedules will be pushed into the next budget cycle, FY 2020-2021. \$149,695 is included in the proposed budget for kitchen equipment, office furniture, data cable wiring and termination points, and underground fiber optic cable installation for the new library and cooperative extension facility. Bids were opened in mid-May and the construction contract will be signed by the first of July. The estimated construction schedule is 12 to 14 months resulting in occupancy for the facility in FY 2020-2021. The proposed budget also includes an appropriation of \$130,000 for future site improvements for the County’s “Tall Glass of Water” project. The site plan is in the development stage and construction is not scheduled as of this date.

It was the consensus of the Board to remove these two appropriations from the proposed budget, with the understanding that project funds will be approved following preparation of more definite schedules and scope of work.

The Board reviewed each departmental operating budget, asked questions about specific cost increases and various capital outlay items in the proposed budget. There was significant discussion regarding legal expenses and the option of hiring a staff attorney and the Board expressed interest in having more background information. County Manager Sauer suggested having a meeting with the County Attorney would be very beneficial for the Board's understanding of legal expenses and the breadth of issues that require review by an attorney, noting that there is a wide variety of topics that are presented in any given year.

The Board also discussed the local funding for the County's twelve fire departments and how to ensure that each department is accountable for the use of County funds. There was also consensus for establishing a separate countywide fire tax for the next budget cycle, and interest in study this item more thoroughly in the coming months.

Several Commissioners also expressed interest in establishing a separate fee for operation of the solid waste and recycling convenience centers in lieu of having this expense funded by the County tax rate.

Consensus was achieved on the following budget reductions:

\$149,695	Capital outlay deferred for new library and cooperative extension facility and realigned with project schedule for FY 2020-2021
130,000	Capital outlay deferred for site development on the Tall Glass of Water project until new scope of work is approved
195,000	EMS personnel expense reduction due to lapsed salaries for vacant positions
128,144	Sheriff's Office personnel expense reduction due to lapsed salaries for vacant positions
16,000	Governing Body reduced expense for Poverty Commission projects
22,000	Administration building restroom renovations deferred
30,000	Courthouse restroom renovations reduced in scope
16,000	Sheriff's Office capital outlay reduced
10,000	Communications maintenance contract decreased
10,000	EMS Software license fee reduced

5,000	NET Software license fees reduced
<u>40,000</u>	Cooperative Extension operating funds reduced
\$751,839	Preliminary budget reductions – equivalent to 5.86 cents

The Board directed the County Manager to further examine the proposed reduction for the Cooperative Extension budget and confirm the funding requirement for the Department of Social Services and related transfers from the General Fund. The Board also had further discussions regarding the County’s fund balance and the estimated impact for the General Fund for the current year which ends June 30, 2019. The Board confirmed its consensus for making budget cuts to reduce the proposed tax rate increase from nine cents to three cents.

RECESS

Commissioner Bazemore **MOTION** to for the Board to *RECESS* until Monday, June 10 at 7:00 p.m. Vice Chairman Atkins **SECONDED** the motion. The **MOTION PASSED** unanimously.

John Trent, Chairman

Sarah Tinkham, Clerk to the Board



C-4

Windsor, North Carolina
June 10, 2019
BUDGET PUBLIC HEARING

The Bertie County Board of Commissioners met recessed their meeting from Wednesday, June 5th to meet today for a BUDGET PUBLIC HEARING today at 7:00 PM AM inside the Commissioners Room, 106 Dundee Street, Windsor, NC. The following members were present or absent:

Present: Ronald “Ron” Wesson, District I
 Greg Atkins, 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 Tinkham
 Finance Director William Roberson
 Assistant to the County Manager Dominique Walker
 DSS Director Cindy Perry
 Deputy Doug Jernigan

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

RECONVENE

Chairman Trent RECONVENED from Wednesday, June 5th.

INVOCATION

_____ gave the Invocation.

BUDGET PUBLIC HEARING

Chairman Trent called for a **MOTION** to open the Public Hearing. Commissioner Wesson made the requested motion. Commissioner Bazemore **SECONDED** the motion. The **MOTION PASSED** unanimously.

At this time, County Manager Sauer briefly summarized the process and timeline of events on how the proposed budget was drafted, and brief discussed the changes the Board decided to make during their budget deliberations on Wednesday, June 5th.

Consensus was achieved on the following budget reductions:

\$149,695	Capital outlay deferred for new library and cooperative extension facility and realigned with project schedule for FY 2020-2021
130,000	Capital outlay deferred for site development on the Tall Glass of Water project until new scope of work is approved
195,000	EMS personnel expense reduction due to lapsed salaries for vacant positions
128,144	Sheriff’s Office personnel expense reduction due to lapsed salaries for vacant positions
16,000	Governing Body reduced expense for Poverty Commission projects
22,000	Administration building restroom renovations deferred
30,000	Courthouse restroom renovations reduced in scope
16,000	Sheriff’s Office capital outlay reduced
10,000	Communications maintenance contract decreased
10,000	EMS Software license fee reduced
5,000	NET Software license fees reduced
<u>40,000</u>	Cooperative Extension operating funds reduced
\$751,839	Preliminary budget reductions – equivalent to 5.86 cents

With the outlined changes above, the Board is now proposing a 3.5 cent tax increase in lieu of a 9 cent increase initially proposed.

The County Manager also discussed the addition of two positions outlined in the budget including an additional Inspector that will be trained to conduct fire inspections, as well as an Administrative Assistant at the Board of Elections.

There was also a recent consensus among the Board to continue providing a \$200 stipend to County employees via a FSA program, and a 3% increase cost of living adjustment.

PUBLIC COMMENTS

Chairman Trent opened the floor to Public Comments.

Vivian Clarke of Windsor inquired about the need for an additional Inspector.

Thadd White, Lewis Hoggard, and Sheila Powell, President of the Windsor/Bertie Chamber of Commerce were present to request that the Board reconsider their budget request. They were thankful for the additional \$1,000 in funding, but implored the Board to consider funding their full request of \$8,000. They briefly discussed the various events throughout the year that are sponsored by the Chamber, as well as the event support they provide to other towns within the County.

COMMISSIONERS' COMMENTS

Commissioner Bazemore noticed members of her church in attendance and asked if they had any public comments or concerns to share.

In reply, Candace Lee stated that her concerns were no longer valid now that the Board has made necessary cuts to address the initially proposed 9 cent tax increase.

Commissioner Wesson thanked those present for participating in the budget process. He recalled this public hearing last year having very little public participation. He also discussed that the County Manager is charged each year with presenting a balanced budget to the Board. It is normal for a tax increase to be proposed, and in most cases, it is simply a jumping off point to begin the budget process.

Chairman Trent discussed how the Board's recent decisions to raise the starting salary of jail, prison, EMS, and Sheriff's employees has shown a positive impact on hiring at each respective institution.

Vice Chairman Atkins thanked those present for coming and for their participation.

Commissioner Lee thanked those present for their participation in the process.

Chairman Trent called for other public comments, but no one came forward.

Commissioner Lee made a **MOTION** to close the Public Comments section. Commissioner Bazemore **SECONDED** the motion. The **MOTION PASSED** unanimously.

At this time, the Board agreed to consider the Chamber's request before their next meeting which will be to approve the FY2019-2020 budget ordinance.

Commissioner Wesson made a **MOTION** to instruct the County Manager and Finance Director to prepare the FY 2019-2020 Budget Ordinance for adoption on June 18th with a tax rate of 86.5 cents per \$100 assessed value. Commissioner Lee **SECONDED** the motion. The **MOTION PASSED** unanimously.

RECESS

Commissioner Bazemore **MOTION** to for the Board to *RECESS* until Monday, June 18 at 11:00 a.m. Commissioner Lee **SECONDED** the motion. The **MOTION PASSED** unanimously.

John Trent, Chairman

Sarah Tinkham, Clerk to the Board



C-6

PROJECT ORDINANCE

		# PROJ 19-02	
	INCREASE		INCREASE
42-0025-4301-03	\$ 65,800	42-8402-5396-12	\$ 68,103
42-0070-3981-65	\$ 3,290	42-8402-5396-19	\$ 987
	\$ 69,090		\$ 69,090
60-7110-5980-72	\$ 3,290	60-0090-4991-99	\$ 3,290
TO SETUP BUDGET FOR ASSET INVENTORY AND ASSESSMENT - WD II			
(RESOLUTION ADOPTED ON 07/01/19.)			
	INCREASE		INCREASE
43-0025-4301-03	\$ 150,000	43-8403-5396-12	\$ 155,250
43-0070-3981-65	\$ 7,500	43-8403-5396-19	\$ 2,250
	\$ 157,500		\$ 157,500
60-7110-5980-73	\$ 7,500	60-0090-4991-99	\$ 7,500
TO SETUP BUDGET FOR ASSET INVENTORY AND ASSESSMENT - WD III			
(RESOLUTION ADOPTED ON 07/01/19.)			
APPROVED 07/01/2019			

RESOLUTION BY GOVERNING BODY OF BERTIE COUNTY WATER DISTRICT II

WHEREAS, the North Carolina General Statutes Chapter 159G has created Asset Inventory and Assessment grants to assist eligible units of government with meeting their water infrastructure needs, and

WHEREAS, the North Carolina Department of Environmental Quality has offered a State Reserve Grant in the amount of \$65,800 to perform asset inventory and assessment work, and

WHEREAS, the Bertie County Water District II intends to perform said project in accordance with the agreed scope of work,

NOW, THEREFORE, BE IT RESOLVED BY THE (GOVERNING BODY) OF THE (UNIT OF GOVERNMENT):

That Bertie County Water District II does hereby accept the State Reserve Grant offer of \$65,800.

That the Bertie County Water District II does hereby give assurance to the North Carolina Department of Environmental Quality that any Conditions or Assurances contained in the Award Offer will be adhered to.

That Scott T. Sauer, County Manager and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project; to make the assurances as contained above; and to execute such other documents as may be required by the Division of Water Infrastructure.

Adopted this the July 1, 2019 at Bertie County, North Carolina.

John Trent, Chair,
Bertie County Board of Commissioners

Date: _____

ATEST: _____
Sarah S. Tinkham, Clerk to the Board

Date

RESOLUTION BY GOVERNING BODY OF BERTIE COUNTY WATER DISTRICT III

WHEREAS, the North Carolina General Statutes Chapter 159G has created Asset Inventory and Assessment grants to assist eligible units of government with meeting their water infrastructure needs, and

WHEREAS, the North Carolina Department of Environmental Quality has offered a State Reserve Grant in the amount of \$150,000 to perform asset inventory and assessment work, and

WHEREAS, the Bertie County Water District III intends to perform said project in accordance with the agreed scope of work,

NOW, THEREFORE, BE IT RESOLVED BY THE (GOVERNING BODY) OF THE (UNIT OF GOVERNMENT):

That Bertie County Water District III does hereby accept the State Reserve Grant offer of \$150,000.

That the Bertie County Water District III does hereby give assurance to the North Carolina Department of Environmental Quality that any Conditions or Assurances contained in the Award Offer will be adhered to.

That Scott T. Sauer, County Manager and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project; to make the assurances as contained above; and to execute such other documents as may be required by the Division of Water Infrastructure.

Adopted this the July 1, 2019 at Bertie County, North Carolina.

John Trent, Chair,
Bertie County Board of Commissioners

Date: _____

ATEST: _____
Sarah S. Tinkham, Clerk to the Board

Date



C-7

BUDGET AMENDMENT

# 19-08				
	INCREASE			INCREASE
10-0050-4852-12	\$	86,273	10-6250-5400-00	\$ 60,000
			10-6250-5499-00	\$ 14,687
			10-6250-5499-90	\$ 11,586
TO SETUP BUDGET - STORM PREP (FEMA REIMBURSEMENT)				
	INCREASE			INCREASE
10-0025-4583-01	\$	6,100	CHILDREN MATTERS 10-6100-5695-62	\$ 1,700
			TEEN COURT 10-6100-5695-50	\$ 4,400
TO INCREASE JCPC FUNDING TO MATCH DISCRETIONARY FUNDING AWARD				
	INCREASE			INCREASE
10-0050-4839-04	\$	9,598	10-4335-5353-00	\$ 9,598
ALLOCATE CLAIM MONEY TO EMERGENCY SERVICES BUDGET FOR MAINT/REPAIRS VEHICLES ACCIDENT REPORTED ON 04/26/19.				
	INCREASE			INCREASE
10-0025-4586-07	\$	2,607	COA 10-5860-5399-05	\$ 2,607
TO SETUP BUDGET FOR SHIP GRANT - MONEY REC'D 12-21-18				
	INCREASE			INCREASE
10-0025-4433-08	\$	9,700	10-4330-5433-43	\$ 9,700
HOMELAND SECURITY GRANT - ACTIVE SHOOTER EXERCISE				
	INCREASE			INCREASE
10-0025-4323-02	\$	25,000	10-6100-5695-09	\$ 25,000
TO INCREASE FINES AND FORFEITURES (REV/EXP) - PASS THROUGH ACCOUNT				
APPROVED ___ / ___ /2019				

BUDGET AMENDMENT

		# 19-08			
		INCREASE			
10-0050-4852-12	\$	86,273	10-6250-5400-00	\$	60,000
			10-6250-5499-00	\$	14,687
			10-6250-5499-90	\$	11,586
TO SETUP BUDGET - STORM PREP (FEMA REIMBURSEMENT)					



STATE OF NORTH CAROLINA
 DEPARTMENT OF PUBLIC SAFETY
 F.I.N. 30 - 0712287
 4220 MSC
 RALEIGH, NORTH CAROLINA 27699-4220

86-1059
531 NO. 766402

Payable at Par Through Federal Reserve System
 State Treasurer, Raleigh, NC

Void After One Year

PAY ENTITY
19PR

Date
05/01/19

AMOUNT
\$*****86,272.60

PAY Eighty six thousand two hundred and seventy two and 60/100 dollars

TO THE ORDER OF

COUNTY OF BERTIE
 P O BOX 530
 WINDSOR NC 27983

James J. Charles
 AUTHORIZED SIGNATURE

⑈000766402⑈ ⑆053110594⑆ ⑆000⑈073⑈

19PR

STATE OF NORTH CAROLINA
 DEPARTMENT OF PUBLIC SAFETY
 4220 MSC RALEIGH, NORTH CAROLINA 27699-4220

NO. 766402

DATE	INVOICE/CREDIT MEMO	TYPE	DESCRIPTION	INVOICE AMOUNT	DEDUCTIONS OR DISCOUNT	NET AMOUNT
04/11/19	4676 RC: MMASSEY BATCH# 202		050119-0250	\$86,272.60		\$86,272.60
			TOTALS	\$86,272.60	\$0.00	\$86,272.60



North Carolina Department of Public Safety
Emergency Management

Roy Cooper, Governor
Erik A. Hooks, Secretary

Michael A. Sprayberry, Director

April 16, 2019

Mr. Mitch Cooper
Director
Bertie, County of
106 Dundee St
Windsor, North Carolina 27983

RE: FEMA-4393-DR-NC
PA ID/FIPS Code #: 015-99015-00

Dear Mr. Cooper:

Within 20 business days, you will receive a check equivalent to the payment summary to assist your recovery efforts.

The following documentation is enclosed:

- 1) Certification (Acknowledgement of receipt of funding). Once payment is received, please return this form with the check # and the amount received to the address at the bottom of the form.
- 2) Payment detail summary.

If you have further questions concerning this payment, please contact me at 919-825-2321. Thank you for your assistance in regards to receipt of this payment.

Sincerely,

Dorothy Henderson Bell

Dorothy Henderson Bell
Public Assistance Manager

Enclosures

MAILING ADDRESS:
4236 Mail Service Center
Raleigh NC 27699-4236
www.ncdps.gov
www.readync.org



OFFICE LOCATION:
1636 Gold Star Drive
Raleigh, NC 27607-3371
Telephone: (919) 825-2500
Fax: (919) 825-2685

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North Carolina Department of Public Safety

Emergency Management

Roy Cooper, Governor
Erik A. Hooks, Secretary

Michael A. Sprayberry, Director

April 16, 2019

Mr. Mitch Cooper
Director
Bertie, County of
106 Dundee St
Windsor, North Carolina 27983

RE: FEMA-4393-DR-NC
PA ID/FIPS Code #: 015-99015-00

Dear Mr. Cooper:

Certification

This acknowledges receipt of State Warrant (Check) Number 766402 in the amount of \$ 86,272.60.

William Roberson
Applicant's Agent / Authorized Representative

5-14-19
Date

Please return to:

NC Division of Emergency Management
Disaster Recovery Operations Center
4105 Reedy Creek Road (27607-6410)
4238 Mail Service Center (*Mailing address*)
Raleigh, NC 27699-4238
Fax: 919-715-9191
E-mail: public.assistance@ncdps.gov

MAILING ADDRESS:
4236 Mail Service Center
Raleigh NC 27699-4236
www.ncdps.gov
www.readync.org



OFFICE LOCATION:
1636 Gold Star Drive
Raleigh, NC 27607-3371
Telephone: (919) 825-2500
Fax: (919) 825-2685

An Equal Opportunity Employer

Project #536: Payable #1

Routing in Progress: Finance Processing (Step 5 of 6)

Details		Grant
Total Funds:	\$86,272.60	4393 Hurricane Florence
Federal Funds:	\$64,704.45	Public Assistance
	Voucher #: n/a	Declared: September 14, 2018
	Check #: n/a	
State Funds:	\$21,568.15	Applicant
	Voucher #: n/a	Bertie, County Of
	Check #: n/a	Bertie County
Project Count:	1 Project	FIPS #: 015-99015-00
Payment Batch:	Payment Batch #0202	Vendor #:
		DUNS #: 032848574
		Type: Local Government
		Physical/Mailing: PO Box 530
		Windsor, NC, 27983
Workflow Summary		Project
		F #536
		69294 - DR4349 - EPM
		B Emergency Protective Measures
		Work Deadline:
		Eligible: \$86,272.60 (S)
		Federal: \$64,704.45 (75%)
		Un-Expended Eligible: \$0.00



P 1
glytbdud

BERTIE COUNTY
YEAR-TO-DATE BUDGET REPORT

05/06/2019 10:39
wroberso

FOR 2019 13

ACCOUNTS FOR:
10 GENERAL FUND

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
6250 STORM PREPARATIONS							
106250 STORM PREPARATIONS							
106250 540000 BUILDING & EQUIPMENT	0	60,000	60,000.00	.00	.00	-60,000.00	100.0%*
106250 549900 MISCELLANEOUS EXPENS	0	14,687	12,352.44	.00	.00	-12,352.44	100.0%*
106250 549990 EQUIP.-UNDER \$5000	0	115,860	11,585.85	.00	.00	-11,585.85	100.0%*
TOTAL STORM PREPARATIONS	0	0	83,938.29	.00	.00	-83,938.29	100.0%
TOTAL GENERAL FUND	0	0	83,938.29	.00	.00	-83,938.29	100.0%
TOTAL EXPENSES	0	0	83,938.29	.00	.00	-83,938.29	

86273

100050-485212

BUDGET AMENDMENT

		# 19-08				
		INCREASE				
10-0025-4583-01	\$	6,100	CHILDREN MATTERS	10-6100-5695-62	\$	1,700
			TEEN COURT	10-6100-5695-50	\$	4,400
TO INCREASE JCPC FUNDING TO MATCH DISCRETIONARY FUNDING AWARD						



North Carolina Department of Public Safety

Adult Correction and Juvenile Justice-Juvenile Community Programs

Roy Cooper, Governor
Erik A. Hooks, Secretary

Reuben F. Young, Interim Chief Deputy Secretary
William L. Lassiter, Deputy Secretary
Cindy Porterfield, Director

May 7, 2019

Dear: Bonnie Powell

Congratulations! The Juvenile Community Programs Section is pleased to announce that Conflict Resolutions Teen Court has been awarded discretionary funding in the amount of \$4,400.00 for FY 2018-19! This award is to fund the request for cost of enhanced and expanded service capability; peer mediation training. In order to complete the award process, please access NCALLIES, complete a Program Agreement Revision, and prompt your Area Consultant via email once the revision is completed. Also, please be mindful that discretionary awarded funds require a local match. (Note: The purchase of equipment or capital outlay requires a cash match. As an exception, increases to a JCPC administrative fund do not require cash match.)

We provide this timely notification of discretionary fund awards to ensure that all local approvals by the JCPC and local county commission boards may be accomplished. Please note the following timeline to insure timely disbursement of discretionary fund awards:

- **May 7, 2019 (COB)** Discretionary Award Notifications made to providers/ JCPCs.
- **May 7, 2019 - May 15, 2019** - Programs/JCPCs awarded discretionary funds submit Program Agreement Revisions in NCALLIES for Consultant review, approval, and release for DocuSign electronic signatures.

Note: Program providers must follow the practices of the local JCPC when requesting discretionary funds to insure that JCPCs and County Commission Boards have ample time to approve county allocation increases via discretionary awards.

- **Programs completing all Program Agreement Revision signatures prior to May 24th will be eligible for a May disbursement.** The section will complete a second disbursement the last week of May to counties.

Thank you for your continued investment in the youth and families of North Carolina through the valuable services that you offer. It is our hope that this discretionary fund award will further enhance the services provided to our youth by your agency.

Kind regards,

Cindy Porterfield, Director
Juvenile Community Programs

MAILING ADDRESS:
4212 Mail Service Center
Raleigh, NC 27699-4212

www.ncdps.gov



An Equal Opportunity Employer

**STATE OFFICE
LOCATION:**
3010 Hammond Business Place
Raleigh, NC 27603
Telephone: (919) 733-3388



North Carolina Department of Public Safety

Adult Correction and Juvenile Justice-Juvenile Community Programs

Roy Cooper, Governor
Erik A. Hooks, Secretary

Reuben F. Young, Interim Chief Deputy Secretary
William L. Lassiter, Deputy Secretary
Cindy Porterfield, Director

May 7, 2019

Dear: Marcia Winston

Congratulations! The Juvenile Community Programs Section is pleased to announce that **Children Matters (Bertie County)** has been awarded discretionary funding in the amount of **\$1,700.00** for FY 2018-19! This award is to fund the request for the cost of new equipment (computer, printer, software and supplies). In order to complete the award process, please access NCALLIES, complete a Program Agreement Revision, and prompt your Area Consultant via email once the revision is completed. Also, please be mindful that discretionary awarded funds require a local match. (Note: The purchase of equipment or capital outlay requires a cash match. As an exception, increases to a JCPC administrative fund do not require cash match.)

We provide this timely notification of discretionary fund awards to ensure that all local approvals by the JCPC and local county commission boards may be accomplished. Please note the following timeline to insure timely disbursement of discretionary fund awards:

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Thank you for your continued investment in the youth and families of North Carolina through the valuable services that you offer. It is our hope that this discretionary fund award will further enhance the services provided to our youth by your agency.

Kind regards,

Cindy Porterfield, Director
Juvenile Community Programs

MAILING ADDRESS:
4212 Mail Service Center
Raleigh, NC 27699-4212

www.ncdps.gov



An Equal Opportunity Employer

**STATE OFFICE
LOCATION:**
3010 Hammond Business Place
Raleigh, NC 27603
Telephone: (919) 733-3388

Bertie County

NC DPS - Community Programs - County Funding Plan

Available Funds: \$ 93,232 Local Match: \$ 25,743 Rate: 10%

DPS JCPC funds must be committed with a Program Agreement submitted in NC Allies and electronically signed by authorized officials.

#	Program Provider	DPS-JCPC Funding	LOCAL FUNDING			OTHER	OTHER	Total	% Non DPS-JCPC Program Revenues
			County Cash Match	Local Cash Match	Local In-Kind	State/Federal	Funds		
1	MHFC Vocational and Educational	\$25,000	\$2,500				\$27,500	9%	
2	Second Chance Counts	\$25,000	\$2,500		\$2,500		\$30,000	17%	
3	Children Matters	\$26,700	\$2,500		\$4,500		\$33,700	21%	
4	JCPC Administration	\$4,000					\$4,000		
5	Bertie County Conflict Resolutions Teen Court	\$18,632	\$1,423		\$9,820		\$29,875	38%	
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
TOTALS:		\$99,332	\$8,923		\$16,820		\$125,075	21%	

The above plan was derived through a planning process by the Bertie County
 Juvenile Crime Prevention Council and represents the County's Plan for use of these funds in FY 2018-2019

Amount of Unallocated Funds _____

Amount of funds reverted back to DPS _____

Discretionary Funds added \$6,100

check type initial plan update final

----DPS Use Only----	
Reviewed by _____ Area Consultant	Date _____
Reviewed by _____ Program Assistant	Date _____
Verified by _____ Designated State Office Staff	Date _____

 Chairperson, Juvenile Crime Prevention Council (Date)

 Chairperson, Board of County Commissioners (Date)
 or County Finance Officer

18-19

	JCPC	SECOND CHANCE	CHILDREN MATTERS	VOCATIONAL JOBED PROG	TEEN COURT	
JUL	\$ 337.00	\$ 2,087.00	\$ 2,087.00	\$ 2,087.00	\$ 1,186.00	\$ 7,784.00
AUG	\$ 333.00	\$ 2,083.00	\$ 2,083.00	\$ 2,083.00	\$ 1,186.00	\$ 7,768.00
SEP	\$ 333.00	\$ 2,083.00	\$ 2,083.00	\$ 2,083.00	\$ 1,186.00	\$ 7,768.00
OCT	\$ 333.00	\$ 2,083.00	\$ 2,083.00	\$ 2,083.00	\$ 1,186.00	\$ 7,768.00
NOV	\$ 333.00	\$ 2,083.00	\$ 2,083.00	\$ 2,083.00	\$ 1,186.00	\$ 7,768.00
DEC	\$ 333.00	\$ 2,083.00	\$ 2,083.00	\$ 2,083.00	\$ 1,186.00	\$ 7,768.00
JAN	\$ 333.00	\$ 2,083.00	\$ 2,083.00	\$ 2,083.00	\$ 1,186.00	\$ 7,768.00
FEB	\$ 333.00	\$ 2,083.00	\$ 2,083.00	\$ 2,083.00	\$ 1,186.00	\$ 7,768.00
MAR	\$ 333.00	\$ 2,083.00	\$ 2,083.00	\$ 2,083.00	\$ 1,186.00	\$ 7,768.00
APR	\$ 333.00	\$ 2,083.00	\$ 2,083.00	\$ 2,083.00	\$ 1,186.00	\$ 7,768.00
MAY	\$ 333.00	\$ 2,083.00	\$ 2,083.00	\$ 2,083.00	\$ 1,186.00	\$ 7,768.00
JUN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,667.00	\$ 22,917.00	\$ 22,917.00	\$ 22,917.00	\$ 13,046.00	\$ 85,464.00

PER CONTRACTS	\$ 4,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 14,232.00	\$ 93,232.00
CO SHARE	\$ -	\$ 2,500.00	\$ 1,700.00	\$ 2,500.00	\$ 4,400.00	\$ 6,100.00
REVISED	\$ 4,000.00	\$ 27,500.00	\$ 29,200.00	\$ 27,500.00	\$ 20,055.00	\$ 108,255.00
OTHER	\$ -	\$ 2,500.00	\$ 4,500.00	\$ 27,500.00	\$ 9,820.00	\$ 16,820.00
TOTAL	\$ 4,000.00	\$ 30,000.00	\$ 33,700.00	\$ 27,500.00	\$ 29,875.00	\$ 125,075.00

10-6100 5695-53 10-6100 5695-79 10-6100 5695-62 10-6100 5695-46 10-6100 5695-50

BUDGET AMENDMENT

		# 19-08	
	INCREASE		INCREASE
10-0050-4839-04	\$ 9,598		10-4335-5353-00 \$ 9,598
ALLOCATE CLAIM MONEY TO EMERGENCY SERVICES BUDGET FOR MAINT/REPAIRS VEHICLES			
ACCIDENT REPORTED ON 04/26/19.			

William Roberson

From: Carolyn Fornes
Sent: Tuesday, May 21, 2019 1:49 PM
To: Mitch Cooper
Cc: Scott Sauer; William Roberson
Subject: FW: [External] 30192523620-0001 - BERTIE COUNTY - 04/26/2019

Mitch,

See below: Check will be issued. No aftermarket parts. ☺

From: Henderson, Stephanie [mailto:Stephanie.Henderson@sedgwick.com]
Sent: Tuesday, May 21, 2019 1:25 PM
To: Carolyn Fornes <carolyn.fornes@bertie.nc.gov>
Subject: [External] 30192523620-0001 - BERTIE COUNTY - 04/26/2019

CAUTION: External email. Do not click links or open attachments unless you verify. Send all suspicious email as an attachment to reportspam@nc.gov

Good Afternoon,

I will issue a check to the county for the amount of \$6,413.07; please see below:

9598.57
-3185.50 previously paid
=6413.07 owed to county

Thank you,

Stephanie Henderson | Claims Adjuster
Sedgwick Claims Management Services, Inc.
DIRECT 704.423.4023
FAX: 704-423-6225
EMAIL Stephanie.Henderson@sedgwick.com
www.sedgwick.com | Caring counts®

The information transmitted is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon this information by persons or entities other than the intended recipient is prohibited. If you received this in error, please contact the sender and delete the material from any computer.

BUDGET AMENDMENT

# 19-08				
INCREASE			INCREASE	
10-0025-4586-07	\$ 2,607	COA	10-5860-5399-05	\$ 2,607
TO SETUP BUDGET FOR SHIIP GRANT - MONEY REC'D 12-21-18				

**BERTIE COUNTY COUNCIL ON AGING
DAILY CASH COLLECTIONS/TURNOVER REPORT**

Location: Bertie COA

Date: 12/21/2018

After filling in the location and date at the top of the report, enter a summary of all cash collections/turnover for the day in the column below. Adding machine tapes should be attached to the report to indicate amounts for checks and money orders.

SUMMARY

Checks/Money Orders (Attach Tapes):	\$	<u>2607.00</u>
Currency	\$	_____
Change	\$	_____
TOTAL	\$	<u>2607.00</u>

10-0040-4535-01 - NUTRITION INCOME	\$	_____
10-0040-4505-01 - TRANSPORTATION	\$	_____
10-0040-4506-01 - HOME DEL. MEALS	\$	_____
10-0025-4505-05 - SENIOR CTR. OUTREACH	\$	_____
10-0040-4504-01 - GYM RENT	\$	_____
10-0025-4504-01 - <u>OR SHTIP GRANT</u>	\$	<u>2607.00</u>

THE SEAL ON THE FACE OF THIS DOCUMENT IS PRINTED IN HEAT REACTIVE INK. COLOR FADES WHEN HELD OR RUBBED, THEN REAPPEARS.



STATE OF NORTH CAROLINA
DEPARTMENT OF INSURANCE
1201 MAIL SERVICE CENTER
RALEIGH, NORTH CAROLINA 27609-4220

66-1089 531 NO. 10117347

Payable at Per Through Federal Reserve System
State Treasurer, Raleigh, NC

VOID After One Year

PAY ENTITY
12PT

Date
12/14/18

AMOUNT
\$*****2,607.00

PAY Two thousand six hundred and seven and 00/100 dollars

TO THE ORDER OF

BERTIE COUNTY COUNCIL ON AGING
103 W SCHOOL ST
WINDSOR NC 27983

Garcia Everett

AUTHORIZED SIGNATURE

⑈010117347⑈ ⑈053110594⑈ 40000⑈017⑈

BUDGET AMENDMENT

BUDGET AMENDMENT				
		# 19-08		
		INCREASE		INCREASE
10-0025-4433-08	\$	9,700	10-4330-5433-43	\$ 9,700
HOMELAND SECURITY GRANT - ACTIVE SHOOTER EXERCISE				

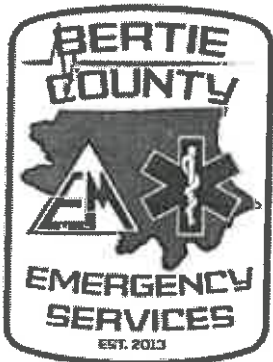
From: Mitch Cooper
Sent: Thursday, October 18, 2018 12:40 PM
To: John Holley; Kenneth Perry; Audrey Jernigan
Cc: Scott Sauer; William Roberson
Subject: Active Shooter Grant
Attachments: ActiveShooter_HSGP_2018.pdf

Importance: High

Good Afternoon, I am happy to announce that Bertie County has received a **Homeland Security Grant** to conduct a full scale Active Shooter Drill. The grant total is **\$10,000.00** that will allow us to hire a contractor to come in and set up, evaluate and write an after actions plan for this event. I would like for the Sheriff's office to take the lead for planning this event. We have a contractor that provided the quote and would like to schedule a time in the very near future to begin the process. Our tentative schedule at the moment is, Provide final proposal January 2019, prepare and plan starting in March 2019 and conduct the exercise at the High School late **July or Early August**. I would also like to thank Victoria Hoggard here in the EM office for preparing the documentation for this grant. If you have any questions please contact me directly and I will be reaching out shortly to begin the planning process.

Thank you

Mitch Cooper



William Roberson

From: Mitch Cooper
Sent: Tuesday, June 18, 2019 10:02 AM
To: William Roberson
Subject: FW: [External] Invoice / Contract
Attachments: CONTRACT for Bertie County Schools Active Shooter 2019.pdf; NEX INVOICE BERTIE ACTIVE SHOOTER 2019.pdf

William, I have received the invoice for the Active shooter exercise for \$9700.00. I'm going to start the process for grant reimbursement, what account can we use to satisfy this invoice.

Mitch Cooper

From: NorthEast X LLC <northeastxllc@gmail.com>
Sent: Tuesday, June 18, 2019 9:58 AM
To: Mitch Cooper <mitch.cooper@bertie.nc.gov>
Subject: [External] Invoice / Contract

CAUTION: External email. Do not click links or open attachments unless you verify. Send all suspicious email as an attachment to report.spam@nc.gov

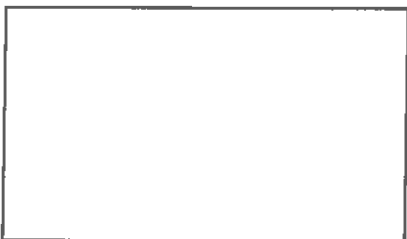
Hey man,
I am working up the AAR but wanted to get this to you so you can start the process. I hope to have the draft AAR to you this week.
Thanks

10-4330 - 5433-43
10-0025 - 4433-08

Billy Winn

Like NEX on Facebook

Check out our Website



BUDGET AMENDMENT

		# 19-08		
		INCREASE		
10-0025-4323-02	\$	25,000	10-6100-5695-09	\$ 25,000
TO INCREASE FINES AND FORFEITURES (REV/EXP) - PASS THROUGH ACCOUNT				



Account

Fund 10 GENERAL FU Acct 10 -6100-569509
 Crg 106100 SP APPROP Acct name SCHOLLS-FINES AND FORFEITURES
 Object 569509 FINES-FORF Type Expense Status Active
 Project Rollup Multibr Fund

Detail
 Months
 Seg Find
 Totals
 User Defined Fields

4 Year Comparison	Current Year	History	Fiscal year 2019	Fiscal year 2018	Fiscal year 2017	Fiscal year 2020
yr/Per 2019:13						
Original Budget	70,000.00		70,000.00	70,000.00	70,000.00	.00
Transfers In	.00		15,283.00	17,835.00	.00	.00
Transfers Out	.00		.00	.00	.00	.00
Revised Budget	70,000.00		85,283.00	87,835.00	.00	.00
Actual (Memo)	86,989.69		85,382.28	87,824.59	.00	.00
Encumbrances	.00		.00	.00	.00	.00
Requisitions	.00		.00	.00	.00	.00
Available	-16,509.69		.72	.41	.00	.00
Percent used	124.27		100.00	100.00	.00	.00

Display detail information for current account.

8,000.00 EST. JUNE
24989.18



Account

Fund 10 GENERAL FU
 Org 100025 RESTRICTED
 Object 432302 FINES FORF
 Project

Acct 10 -0025-432302

Acct name FINES AND FORFEITURES

Type Revenue

Rollup

Status Active

Account Notes

MultYr Fund

4 Year Comparison History

	Fiscal Year 2019	Fiscal Year 2013	Fiscal Year 2017	Fiscal Year 2020
Original Budget	-70,000.00	-70,000.00	-70,000.00	.00
Transfers In	.00	-15,283.00	-17,835.00	.00
Transfers Out	.00	.00	.00	.00
Revised Budget	-70,000.00	-85,283.00	-87,835.00	.00
Actual (Memo)	-86,989.69	-85,382.38	-87,834.59	.00
Encumbrances	.00	.00	.00	.00
Requisitions	.00	.00	.00	.00
Available	16,559.69	.72	-.41	.00
Percent used	124.27	100.00	100.00	.00

Display detail information for current account.



C-9



BERTIE COUNTY

106 DUNDEE STREET
POST OFFICE BOX 530
WINDSOR, NORTH CAROLINA
27983
(252) 794-5300
FAX: (252) 794-5327
WWW.CO.BERTIE.NC.US

**BOARD OF
COMMISSIONERS**

JOHN TRENT, Chairman
GREG ATKINS, Vice Chairman
RONALD WESSON
ERNESTINE (BYRD) BAZEMORE
TAMMY A. LEE

*Resolution
Celebrating the 50th Norman & Candie Hoggard-Wilson Family Reunion
and Homecoming Jubilee Celebration*

WHEREAS, the Norman & Candie Hoggard-Wilson Family celebrate 50 years as a family; and

WHEREAS, we honor the late Norman and Candie Hoggard-Wilson for their service to the Bertie County community; and

WHEREAS, we celebrate the Norman & Candie Hoggard-Wilson Family on their 50th family reunion and homecoming; and

NOW, THEREFORE, THE BERTIE COUNTY BOARD OF COMMISSIONERS DOES HEREBY congratulate the Hoggard-Wilson family on celebrating 50 years as a family and proudly join family, friends and loved ones in celebrating the legacy of the late Norman & Candie Hoggard-Wilson.

This the 1st day of July, 2019.

John Trent, Chairman

ATTEST:

Sarah Tinkham, Clerk to the Board



Bertie County

Board of Commissioners

DISCUSSION ITEMS

MEETING DATE: July 1, 2019

SECTION: Discussion (D-1 to D-3)

DEPARTMENT: Governing Body

TOPICS:

1. Program review and discussion for TGOW Bertie Beach Day event
2. First reading: proposed 2020 meeting schedule, Board of Commissioners, 2020 State Holiday schedule – **Please see attachments.**
3. Other Items

COUNTY MANAGER RECOMMENDATION OR COMMENTS: Discussion requested.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): Discussion and/or approval as recommended.

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---



D-2

2020 MEETING SCHEDULE - BERTIE COUNTY BOARD OF COMMISSIONERS			
Meeting Date	Time	Meeting Area	Meeting Location
1/6/20	6:00 PM	Commissioners Room	106 Dundee Street, Windsor, NC
2/3/20	6:00 PM	Commissioners Room	106 Dundee Street, Windsor, NC
2/17/20	10:00 AM	Commissioners Room	106 Dundee Street, Windsor, NC -- <i>Board Work Session</i>
3/2/20	6:00 PM	Commissioners Room	106 Dundee Street, Windsor, NC
4/6/20	6:00 PM	Commissioners Room	106 Dundee Street, Windsor, NC
5/4/20	6:00 PM	Commissioners Room	106 Dundee Street, Windsor, NC
5/18/20	10:00AM	Commissioners Room	106 Dundee Street, Windsor, NC -- <i>Board Work Session</i>
6/1/20	6:00 PM	Commissioners Room	106 Dundee Street, Windsor, NC
6/15/20	7:00PM**	Commissioners Room	106 Dundee Street, Windsor, NC -- **BUDGET PUBLIC HEARING
7/6/20	6:00 PM	Commissioners Room	106 Dundee Street, Windsor, NC
8/3/20	6:00 PM	Commissioners Room	106 Dundee Street, Windsor, NC
9/7/20	6:00 PM	Commissioners Room	106 Dundee Street, Windsor, NC
9/14/20	10:00 AM	Commissioners Room	106 Dundee Street, Windsor, NC -- <i>Board Work Session</i>
10/5/20	6:00 PM	Commissioners Room	106 Dundee Street, Windsor, NC
11/2/20	6:00 PM	Commissioners Room	106 Dundee Street, Windsor, NC
12/7/20	6:00 PM	Commissioners Room	106 Dundee Street, Windsor, NC
If there are any questions regarding this calendar, please call the Clerk to the Board at (252) 794-6110.			
This schedule is subject to change. Please visit the County website (http://co.bertie.nc.us) to receive information about cancellations or meeting location changes. All meetings are scheduled on Mondays unless denoted with an asterick (*).			