AGENDA – MEETING
GREENE COUNTY BOARD OF COUNTY COMMISSIONERS
7:00 PM — GREENE COUNTY OPERATIONS CENTER
MONDAY, MAY 15, 2023

A. CALL TO ORDER

Invocation/Pledge to the Flag

B. APPROVAL OF AGENDA

C. CONSENT AGENDA

1. May 1, 2023 Regular Meeting Minutes
2. Releases/Refunds
3. Monthly Collection Report
4. Finance Report
5. Board Appointment Updates

D. PUBLIC HEARING

1. Intention to Abandon Unimproved Roadways

E. PUBLIC COMMENTS

F. COUNTY MANAGERS REPORT

1. FY 22/23 Contract to Audit
2. Proclamation; EMS Week
3. Request for Public Hearing for Input on Consolidation of Human Services
4. Budget Amendment; Sewer
5. Proposed FY 23/24 Budget

G. COUNTY ATTORNEY COMMENTS

H. COMMISSIONER'S REPORT AND RECOMMENDATION

I. CLOSED SESSION – Attorney/Client Privilege

J. ADJOURN

Board of Commissioners
Bennie Heath, Chairman
James T. Shackleford, Vice-Chair
Derek Burress
Ray Johnson
Jerry Jones

GREENE COUNTY
NORTH CAROLINA

County Manager
Kyle J. DeHaven

County Attorney
Gay Stanley

Finance Director
Paula Loftin

From: Kyle J. DeHaven, County Manager

Re: Consent Agenda

Date: May 15, 2023

The Consent Agenda for the May 15, 2023 Regular meeting consists of the following items:

1.) May 1, 2023 Regular Meeting Minutes
2.) Releases/Refunds
3.) Monthly Collection Report
4.) Finance report
5.) Board Appointment Updates

Action Recommended:

Motion to accept the Consent Agenda

Board Action is Needed

NORTH CAROLINA
COUNTY OF GREENE

The Greene County Board of Commissioners met in regular session on Monday, May 1, 2023, at 10:00 a.m. in the Greene County Operations Center. Present for the meeting: Chairman Bennie Heath, Vice Chairman James T. Shackleford Jr, Commissioners Jerry Jones, and Derek Burress, County Manager Kyle DeHaven, County Attorney Gay Stanley and Deputy Clerk Kathy Mooring. Commissioner Ray Johnson arrived at 10:30 a.m.

A. Call to Order

Chairman Bennie Heath called the meeting to order at 10 a.m., and asked Commissioner Burress to give the invocation and lead the Pledge to the Flag.

There were six Greene County staff in attendance and one other person present during the meeting.

B. Approval of Agenda

Chairman Heath noted that the Agenda has couple of additions, C4 Budget Amendment for Transportation and F. Presentation; Trey Cash – Resolution Application for NC Department of Commerce Rural Transformation Grant Fund Rural Engagement & Investment Program Snow Hill Business and Healthcare Campus.

On motion by Commissioner Jones and seconded by Commissioner Johnson, the Board voted unanimously (5-0) to approve the agenda with the noted changes.

C. Consent Agenda

Chairman Heath noted the addition of C4, Budget Amendment for Transportation to the Consent Agenda.

On motion by Commissioner Jones and second by Commissioner Shackleford, the Board voted unanimously (5-0) to approve the Consent Agenda with the noted change.

-April 17, 2023 Regular Meeting Minutes
-Releases/Refunds
-CPT Codes; Health Dept.
-Budget Amendment; Transportation

Refunds: NCVTS Tax & Tag

Alonza Harold Sutton, Jr.	$50.51	Sultan Mohammad Asfour	$245.73	Kincey Harvey Worthington, Jr.	$143.90
Daniel Paul King	$96.11	Barbara Churchwar Aldridge	$104.37	Linda Dianne Bryant	$1.50
Steven Alphonso Hardy	$143.56				

D. Board of Equalization and Review

Chairman Heath recessed the Board of Commissioner meeting and called the Board of Equalization and Review to order.

1. Stephanie Wiggins stated that late Friday, April 28th, 2023 Tinoco Construction Services, LLC appealed the value of the property for Parcel 0100361. Ms. Wiggins stated they will have to research this and bring this before the Board at a later date. Ms.Wiggins called for anyone else present seeking an appeal and no one was present. She asked that Chairman Heath adjourn the 2023 Board of Equalization and Review.

Chairman Heath adjourned the Board of Equalization and Review and reconvened the Board of Commissioner meeting.

E. Public Comments

None

F. Presentation

1. Trey Cash, Economic Development. Mr. Cash presented a Resolution for Application for North Carolina Department of Commerce Rural Transformation Grant Fund Rural Engagement & Investment Program. Mr. Cash stated that the NC General Assembly allocated $50 million of Coronavirus State Fiscal Recovery Funds (SFRF) from the American Rescue Plan Act (ARPA) of 2021 to the North Carolina Department of Commerce, Rural Economic Development Division (REDD) to administer a new Rural Transformation Grant program. The Rural Transformation Grant provides grant funding and other resources to local governments to help communities acquire critical resources or land, advance project implementation, build local capacity, and respond to critical COVID-19 pandemic and recovery issues. Greene County Economic Development is working to apply for the Rural Transformation Grant under the Community Enhancement for Economic Growth category for the amount of $322,400 to purchase property 49.6 acres behind the Committee of 100's 18 acres parcel near Snow Hill. This grant does not have a county match. Mr. Cash asked for the Boards approval of the Resolution as part of the application for the Rural Transformation Grant.

On motion by Commissioner Jones and seconded by Commissioner Shackleford, the Board voted to unanimously approve the Resolution for the Rural Transformation Grant Application.

G. County Manager Report

1. Mr. DeHaven presented a Resolution in support of Older Americans Month. Mr. DeHaven stated this resolution recognizes the invaluable contribution to a community by its most senior population and encourages flexible thinking around that age group.

On motion by Commissioner Jones and seconded by Commissioner Shackleford, the board voted unanimously to approve the Resolution in support of Older Americans Month.

2. Mr. DeHaven next presented a request from Trey Cash, Economic Development for Heritage Family Health and Wellness to set a Public Hearing at the regularly scheduled meeting held June 5, 2023 at 10 a.m.

Chairman Heath set the Public Hearing for June 5, 2023 at 10 a.m. as requested.

H. County Attorney Report

No comment.

I. Commissioner's Report and Recommendations

Chairman Heath noted that the Senior Center will be holding an event on Thursday, May 18th for Greene County's Older American's Month. It will include Health, Information & Elder Abuse Awareness Fair from 10 a.m. – 2 p.m. at the Greene County Wellness Center, 84 North Perry Dr., Snow Hill. There will be door prizes, demonstrations, health screenings, and samples. It is free and open to the public. He also noted that the Senior Center will be having a Shred-A-Thon on Wednesday, May 24th from 10 a.m. – 1 p.m., open to the public. He also noted that Walstonburg will be having their "Proud to be an American" celebration on June 3rd.
Commissioner Burress took this opportunity to express his appreciation to the county employees who graciously volunteered their time to help make the Greene County Special Olympics and Child Abuse Awareness Month Color Walk event a huge success. He noted that the dedication and hard work of the county employees has not gone unnoticed.
Commissioner Jones congratulated Bull Head Fire Department on lowering their rating.

J. Closed Session – Attorney Client Privilege

On motion by Commissioner Jones and seconded by Commissioner Shackleford, the Board voted unanimously to go into closed session.

On motion by Commissioner Jones and seconded by Commissioner Shackleford, the Board voted unanimously to come out of closed session.

K. ADJOURN

On motion by Commissioner Jones and second by Commissioner Johnson to adjourn the meeting, the Board voted unanimously to adjourn. The meeting adjourned at 11:45 a.m.

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Bennie Heath, Chairman

Attest:

____

Kyle J. DeHaven, Clerk to the Board

Refunds	NCVTS		"TAX & TAG"										
DATE:	5/15/2023												
Taxpayer	Tax-year rate year	Date paid to DMV	Tag	Assessed value	Assessed value to be refunded	Fire District	Sticker Fee	Refund amount G01	Refund amount Fire District	Refund amount Sticker fee	Refund Interest	Total Refund	Reason
Tammy Lee Pettay, 1518 Campbell Circle NE, Massillon, OH 44646	2022	3/29/2023	P922ST	$13,680.00		T02		$98.56	$42.63			$141.19	Vehicle sold & tag surr. 4/26/2023. Refund 11 mths. SCW
Estate of Harry Truman Joyner, c/o Harry Steven Joyner, 217 Moore Rouse Rd, Snow Hill, NC 28580	2022	2/15/2023	HAW5722	$2,220.00		F03		$14.54	$1.65			$16.19	Vehicle sold 5/2/23; tag surr. 5/3/23. Refund 10 mths. SCW
Estate of Harry Truman Joyner, c/o Harry Steven Joyner, 217 Moore Rouse Rd, Snow Hill, NC 28580	2022	3/30/2023	REM8507	$48,000.00		F03		$314.40	$35.60			$350.00	Vehicle sold 5/2/23; tag surr. 5/3/23. Refund 10 mths. SCW
Wayne County (for Katrina Watkins Forbes), Attn: Tax Dept., PO Box 1495, Goldsboro, NC 27533	2022	5/1/2023	TDB7468	$8,960.00	$ 8,960.00	T02	$ 5.00	$70.43	$30.46	$ 5.00		$105.89	Taxpayer paid Greene County in error. Situs is Wayne County. Refund and send to Wayne County. SCW

Stephanie C. Wiggins
Tax Administrator

GREENE COUNTY
A Place To Grow. The Way To Live.

229 Kingold Blvd
P.O. Box 482
Snow Hill, NC 28580

Phone 252-747-3615

Date: May 6, 2023

To: Greene County Board of Commissioners

From: Stephanie Wiggins - Tax Administrator

Subject: GS 105-350 (7) **Monthly** **All levy**
Report of amount collected on each year's taxes and amount remaining uncollected - Collections posted as April 30, 2023

Year		Current Month Adj. Payments+interest		FY 2022-2023 Collections YTD Adj. Payments+interest	Amount Remaining Uncollected	% Collected
2012		$ 50.00		$ 561.11	$ 11,642.72	99.87%
2013				$ 869.91	$ 19,528.65	99.79%
2014				$ 586.76	$ 6,347.89	99.93%
2015				$ 2,841.09	$ 5,054.00	99.94%
2016				$ 7,914.60	$ 5,397.88	99.94%
2017		$ 40.18		$ 9,330.78	$ 6,384.81	99.93%
2018		$ 142.31		$ 11,892.99	$ 9,547.03	99.90%
2019		$ 507.59		$ 11,824.30	$ 19,373.11	99.79%
2020		$ 847.48		$ 16,964.45	$ 21,186.93	99.77%
2021		$ 2,320.19		$ 65,205.74	$ 39,554.38	99.62%
2022		$ 98,771.09		$ 10,668,187.53	$ 227,937.36	97.90%
Total		$ 102,678.84		$ 10,796,179.26	$ 371,954.76	

MTD Levy added for 2022				
$ 338.01				
Beginning Receivable		ytd add'l levy	payments (principal only)	ytd interest(+)
$ 16,590.00		$ 10,868,536.12	$ 10,668,633.45	$ 44,411.10
YTD:	releases	adjustments	refunds	write offs
	$ 35,623.37	$ 2,211.04	$ (47,072.49)	$ 2,215.47

GREENE COUNTY FINANCIAL SUMMARY
April 30, 2023

GREENE COUNTY
NORTH CAROLINA

GENERAL FUND

REVENUES	BUDGET	Apr	YTD	YTD%
AD VALOREM TAXES	(10,047,000)	(230,425)	(10,158,004)	101.10%
TAXES/LICENSES-OTHER	(5,415,984)	(523,102)	(2,980,509)	55.03%
SALES & SERVICES	(1,911,671)	(134,571)	(1,533,777)	80.23%
MISCELLANEOUS GENERAL REVENUE	(1,470,603)	(6,310)	(1,834,782)	124.76%
PROGRAM SPECIFIC REVENUE	(810,073)	(48,328)	(464,289)	57.31%
DEPT OF SOCIAL SERVICES REVENUE	(2,374,065)	(177,292)	(1,484,459)	62.53%
PUBLIC HEALTH REVENUE	(2,012,075)	(88,694)	(1,252,898)	62.27%
TRANSFERS IN	(4,800)	0	0	0.00%
FUND BALANCE APPROPRIATED	(1,573,258)	0	0	0.00%
TOTAL REVENUES	(25,619,529)	(1,208,723)	(19,708,717)	76.93%

EXPENSES	BUDGET	Apr	YTD	YTD%
GOVERNING BODY	169,469	53,939	137,534	81.16%
GENERAL GOVERNMENT	454,518	2,490	369,874	81.38%
ADMINISTRATION	882,888	71,947	645,570	73.12%
TAX	625,204	39,257	415,314	66.43%
COURT	25,130	1,142	24,990	99.44%
ELECTIONS	266,069	10,595	161,991	60.88%
REGISTER OF DEEDS	264,865	23,537	213,604	80.65%
BUILDING INSPECTIONS	451,128	29,944	360,712	79.96%
ANIMAL CONTROL	204,182	13,701	189,167	92.65%
SHERIFF	2,161,891	159,963	1,849,765	85.56%
JAIL	1,918,533	97,761	1,644,541	85.72%
EMERGENCY MANAGEMENT	843,630	17,440	705,311	83.60%
EMERGENCY MEDICAL SERVICES	2,063,725	160,068	1,892,960	91.73%
COMMUNICATIONS/DISPATCH	615,289	52,418	538,415	87.51%
PUBLIC BUILDINGS	1,099,940	82,891	1,026,100	93.29%
FORESTRY	81,295	0	52,848	65.01%
ECONOMIC DEVELOPMENT	476,598	10,049	481,438	101.02%
JUVENILE RESTITUTION	55,253	4,490	44,903	81.27%
COOPERATIVE EXTENSION	333,192	15,214	230,313	69.12%
SOIL CONSERVATION	442,737	11,756	422,096	95.34%
VETERANS	30,386	2,332	23,754	78.17%
DJJDP YOUTH PROGRAM	45,645	3,737	37,409	81.96%
SCHOOL	3,515,203	302,822	2,870,970	81.67%
COMMUNITY COLLEGE	240,000	20,000	200,000	83.33%
LIBRARY	139,500	11,625	116,250	83.33%
MENTAL HEALTH	66,018	5,502	55,015	83.33%
RECREATION	440,587	36,407	447,029	101.46%
FARMERS MARIET	11,875	589	9,447	79.55%
DEPT OF SOCIAL SERVICES	3,909,014	243,956	2,749,619	70.34%
PUBLIC HEALTH	2,946,061	141,220	1,484,601	50.39%
SENIOR SERVICES	366,903	22,723	256,754	69.98%
TRANSFERS OUT	472,800	383	4,781	1.01%
TOTAL EXPENSES	25,619,529	1,649,900	19,663,075	76.75%
REVENUES UNDER (OVER) EXPENSES	0	441,177	(45,641)	

UTILITY FUND

REVENUES	BUDGET	Apr	YTD	YTD%
CHARGES FOR SERVICES-WATER	(2,561,000)	(175,904)	(2,047,750)	79.96%
CHARGES FOR SERVICES-SEWER	(717,000)	(59,845)	(596,672)	83.22%
ALTERNATIVE WATER FEES	(731,000)	(66,311)	(661,790)	90.53%
LATE FEES/SERVICE CHARGES	(98,000)	(9,615)	(96,428)	98.40%
INTEREST	(1,000)	(94)	(47,744)	4774.43%
MISCELLANEOUS REVENUE	(16,000)	(500)	(6,660)	41.63%
FUND BALANCE APPROPRIATED	(51,216)	-	-	0.00%
TOTAL REVENUES	(4,175,216)	(312,269)	(3,457,044)	82.80%

EXPENSES	BUDGET	Apr	YTD	YTD%
SALARIES/FRINGES	700,097	49,671	506,113	72.29%
OPERATING	2,985,270	262,404	1,711,931	57.35%
DEBT PRINCIPAL/INTEREST	281,282	259,362	269,265	95.73%
CAPITAL OUTLAY	111,216	64,116	105,422	94.79%
TRANSFERS OUT	97,351.00	-	-	0.00%
TOTAL EXPENSES	4,175,216	635,553	2,592,731	62.10%
REVENUES UNDER (OVER) EXPENSES	0	323,284	(864,313)	

LANDFILL FUND

REVENUES	BUDGET	Apr	YTD	YTD%
SOLID WASTE FEES	(635,390)	(12,172)	(615,250)	96.83%
SOLID WASTE/SCRAP TIRE/WHITE GOODS TAX	(44,000)	-	(29,573)	67.21%
MISCELLANEOUS REVENUE	(400)	(26)	(14,391)	3597.77%
CHARGES FOR SERVICES	(117,500)	(14,288)	(142,867)	121.59%
TRANSFERS IN	-	-	-	0.00%
FUND BALANCE APPROPRIATED	(146,570)	-	-	0.00%
TOTAL REVENUES	(943,860)	(26,487)	(802,081)	84.98%

EXPENSES	BUDGET	Apr	YTD	YTD%
LANDFILL OPERATING	424,654	20,887	362,466	85.36%
COLLECTIONS OPERATING	454,806	43,209	364,650	80.18%
LANDFILL CLOSURE	12,400	-	965	7.79%
SCRAP TIRE	28,000	633	16,488	58.88%
WHITE GOODS	4,500	-	1,673	37.18%
CAPITAL OUTLAY	19,500	-	15,239	78.15%
TOTAL EXPENSES	943,860	64,729	761,482	80.68%
REVENUES UNDER (OVER) EXPENSES	0	38,242	(40,599)	

TRANSPORTATION FUND

REVENUES	BUDGET	Apr	YTD	YTD%
CHARGES FOR SERVICES	(166,982)	(12,441)	(103,403)	61.92%
GRANTS	(440,248)	(12,742)	(327,857)	74.47%
MISCELLANEOUS REVENUE	0	(9)	(3,026)	100.00%
FUND BALANCE APPROPRIATED	0	0	0	0.00%
TOTAL REVENUES	(607,230)	(25,192)	(434,286)	71.52%

EXPENSES	BUDGET	Apr	YTD	YTD%
SALARIES/FRINGES	369,578	29,684	286,858	77.62%
OPERATING	126,520	7,632	100,482	79.42%
CAPITAL	71,500	0	0	0.00%
TRANSFERS OUT	39,632	0	0	0.00%
TOTAL EXPENSES	607,230	37,315	387,341	63.79%
REVENUES UNDER (OVER) EXPENSES	0	12,123	(46,945)	

FUND BALANCES

	June 30, 2022	June 30, 2021
NONSPENDABLE: PREPAIDS	126,031	466,479
STABILIZATION BY STATE STATUTE	3,144,425	2,171,353
REGISTER OF DEEDS	7,407	36,040
HUMAN SERVICES	1,972,934	1,555,453
SHERIFF DEPARTMENT	889,422	18,923
ECONOMIC DEVELOPMENT	28,730	0
USDA LOAN PAYMENTS	1,243,690	1,242,334
GREENE COUNTY ABC BOARD	151,252	104,373
TAX REVALUATION	55,193	5,190
SPECIAL REVENUE FUNDS		310,280
ENVIRONMENTAL PROTECTIONS	50,000	
CAPITAL PROJECT FUNDS		859,141
SUBSEQUENT YEAR'S EXPENDITURES	100,000	135,925
UNASSIGNED FUND BALANCE	11,298,280	7,183,758
TOTAL FUND BALANCES	19,067,364	14,089,249

Greene County Boards Appointments Coming Up Soon

Greene County Recreation Advisory Board -2 Seats: Public Member; in June

Greene County Board of Health -1 Seat; Public Member; in June

Greene County ABC Board -1 Seat; Appointed by the County Commissioners; in June

Social Services Board -1 Seat; Appointed by the Social Services Commission; in July

Greene County Jury Commission Members - 1 Seat; Appointed by the County Commissioners in August

You may obtain an application from our website or from the Greene County Manager's Office, 229 Kingold Blvd., Suite D, Snow Hill, NC 28580 or on the County Website for the opening board seats above. Applications should also be turned in to the Greene County Manager's Office, opening board seats above.

Volunteers for Senior Services Committees: Application required. Please call 252-747-5436 for an application or email sharon.harrison@greenecountync.gov . An application with a list of volunteer job descriptions is also available online at www.greenecountync.gov click on Departments then Senior Services. Return completed applications to Sharon Harrison-Greene County Senior Center- PO Box 36 Snow Hill NC 28580- or drop off at the Senior Center located at 104 Greenridge Road in Snow Hill. Applications must be signed and completely filled out to be considered.

Greene County Senior Center Advisory Committee: Greene County Senior Citizens-(**age 60 & Older**) serve on this board with the purpose of advising the Senior Director on the development, implementation, and administration of Senior Services programs in Greene County, promoting the well-being of the Senior Population, and advocacy on behalf of Greene County Senior Citizens. Advises and provides input to the Senior Center Director for consideration on policies, procedures, events, activities, and requests for adoption by the Greene County Board of Commissioners. Meets on the third Wed. of Jan., March, May, July, Sept., and Nov. at 3:30pm at the Greene County Senior Center. Terms of appointment, which are Three years, **begin in July**. Training on items Specific to the Senior Center Advisory Committee will be **provided within 2 months** of beginning service to include Senior Center Policies, Advisory Board By-Laws, HIPPA Laws, and Volunteer Handbook. **2 Positions**

Position Greene County Aging Planning Committee Agency Position for Home Health Agency:
Open position for an Agency Representative from Home Health or a Home Health background to assist in the planning and coordinating the development of the Aging Funding Plan for Greene County including the Aging Services Budget. Aging Service Providers, the Area Agency on Aging, and the Senior Tar Heel Legislator share information to include aging trends, needs, and numbers of individuals served through Aging programs. Meetings are held in Jan., March, May, July, Sept., and Nov. on the 3rd Tues. at 2:00pm. Meetings are held at the Greene County Senior Center. **1 Agency Representative Position**

Position Greene County Aging Planning Committee *At Large* Community Member-Town of Snow Hill:
Greene County Resident at least age 60 or older that lives in the Town of Snow Hill to assist in the planning and coordinating the development of the Aging Funding Plan for Greene County including the Aging Services Budget. Aging Service Providers, the Area Agency on Aging, and the Senior Tar Heel Legislator share information to include aging trends, needs, and numbers of individuals served through Aging programs.

Meetings are held in Jan., March, May, July, Sept., and Nov. on the 3rd Tues. at 2:00. Meetings are held at the Greene County Senior Center. Terms of appointment, which are two years, begin in July. **1 Position**

Community Advisory Committee for Long Term Care & Family Care Home Facilities:
Committee Members will make **quarterly visits** with the Regional Ombudsman to Long Term Care and Assisted Living Facilities in Greene County. **Annual Visits** will be made to Greene County Family Care Homes. Volunteer must have their own transportation to and from Facilities for visits. Member will serve as an ambassador for residents of Long-Term Care & Family Care Homes to resolve complaints. Volunteer must be willing to complete the required State training for members through the Regional Ombudsman's Office before being considered for this committee. **Ineligibility**: 1) an employee or owner/operative of a facility served by the Committee. 2) Relative of an employee or owner/operator of a facility served by this committee. Appointment for 1 year, then 3-year term as mandated by State Ombudsman Regulations. **3 Positions**

Senior Tar Heel Legislature Alternate: Greene County resident at least 60 and is will to serve as an alternate for Greene County, to provide information and education to Senior Citizens on the Legislative Process, promote citizen involvement and Advocacy concerning aging issues before the State General Assembly. Delegates & Alternates are selected by the Area Agency on Aging, which is responsible for planning & selection. Must have good oratorical skills. Alternates will attend meetings and perform the duties of the Delegate in their absence including casting votes. Delegate Meetings are held 2X year in Raleigh, and Regional Delegate Meetings 4X a Year at the Area Agency on Aging in New Bern unless otherwise noted. Delegate shall receive Orientation for their position through Eastern Carolina Council Area Agency on Aging. **1 Position**

Regional Aging Advisory Board: Greene County resident at least age 60 to serve on the formal advisory committee to Region P of the Area Agency on Aging, and the Eastern Carolina Council Board of Directors. Terms are for 3 years. Meetings are held four times a year, in Jan, April, July, Oct. on the first Mon. of the month at 10:00am. Meetings are held in New Bern at the Area Agency on Aging unless otherwise noted. Member Advocates on behalf of the Senior Population in Region P, and particularly, the county in which they reside in relation to laws, policies, actions and programs that affect older adults. **Training for this board is provided at the Area Agency on Aging** in New Bern. Training includes By-Laws, and the purpose of the Area Agency on Aging in relation to the needs of Older Adults. **2 Positions**

From: Kyle J. DeHaven, County Manager

Re: Public Hearing; Intention to Abandon Unimproved Roadways

Date: May 15, 2023

A Public Hearing is scheduled to receive Public Comment concerning the closing of two unimproved Roadways in Maury, NC. These two unimproved Roadways were proposed for a school's site in the Maury community but were never improved as a school was never located at that site. The closing of the streets allows the property and roadways to be repurposed for a current needed use as an EMS station, dedicated to providing Emergency transport care for the community. An Order is attached hereto. The Manager and Staff will be available for questions at this time.

Chairman; Open the Public Hearing to hear all Public Comment

After all Public Comment is heard,

Chairman; Close the Public Hearing

<u>Action Recommended:</u>

Motion to approve the Resolution of Intention to close/Abandon the unimproved Roadways

Board Action is Needed

GREENE COUNTY
NORTH CAROLINA

STATE OF NORTH CAROLINA

GREENE COUNTY

BEFORE THE GREENE COUNTY
BOARD OF COMMISSIONERS

ORDER

IN THE MATTER OF: THE RESOLUTION OF INTENTION TO CLOSE/ ABANDON THE UNIMPROVED ROADWAYS, FOURTH STREET AND SCHOOL STREET IN MAURY, N.C. AS SURVEYED FOR THE MAURY SCHOOL SITE ON OR ABOUT OCTOBER 1, 1982.

THIS MATTER COMING ON TO BE HEARD AND BEING HEARD BEFORE THE GREENE COUNTY BOARD OF COUNTY COMMISSIONERS on May 15, 2023, upon the Board's Resolution of April 17, 2023 announcing the Board's intention to close certain public roads specifically, Fourth Street and School Street, in Maury, North Carolina and calling for a public hearing on the closings pursuant to N.C. Gen. Stat. §153A-241;

After due consideration; review of the Resolution; and, having held a public hearing the Greene County Board of Commissioners hereby finds as follows:

1. All Board members were present, participated, and voted at the preliminary hearing.

2. That the Greene County Board of Commissioners passed a Resolution on April 17, 2023 making a formal Declaration of Intent to close unimproved Fourth Street and School Street in Maury, Greene County, North Carolina as shown on the map prepared by Roy D. Franks on October 1, 1982 and filed in Book 22, Page 137 of the Greene County Registrar of Deeds on October 6, 1982.

3. That the roads proposed to be closed/ abandoned are Fourth Street and School Street, in Maury, Greene County, North Carolina as shown on the map prepared by Roy D. Franks on October 1, 1982 and filed in Book 22, Page 137 of the Greene County Registrar of Deeds.

4. That Fourth Street and School Street were proposed as two public roadways in the Maury School Site Plan surveyed October 1, 1982 and are shown on the map prepared by Roy D.

Franks on October 1, 1982 and filed in Book 22, Page 137 of the Greene County Registrar of Deeds on October 6, 1982.

5. That Fourth Street and School Street were never built and remain unimproved and overgrown as the date of the public hearing.

6. That the County is in need of an EMS Station at 455 Maury Ballpark Street, Maury, Greene County, North Carolina to provide ambulance and paramedic services to the citizens of Greene County in the surrounding areas.

7. That closing of the previously mapped streets would allow the Greene County EMS to have driveway access to both Maury Ballpark Street and Highway 903 to better serve the citizens of Greene County and improve the response time of Greene County EMS from the proposed Maury Ballpark Street station.

8. That the Greene County Board of Commissioners set a public hearing to be held on the closure of unimproved Fourth Street and School Street Said Public Hearing was set for May 15, 2023 at 7:00 pm in the Commissioner's Room, Greene County Operations Center, 312 SE Second Street, Snow Hill, North Carolina.

9. That Said public hearing was duly noticed and announced during the April 17, 2023 Greene County Commissioner's Meeting.

10. That said public hearing was duly noticed and advertised by publication for three consecutive weeks in *The Standard* on April 29, 2023, May 6, 2023, and, May 13, 2023.

11. That notice of the proposed closing of the roadways and the public hearing have been prominently posted in three places along the Fourth Street and School Street.

12. That a copy of the Resolution of April 17, 2023 announcing the Board's intention to close / abandon Fourth Street and School Street, in Maury, North Carolina and calling for a public hearing on the closings pursuant to N.C. Gen. Stat. §153A-241 was sent by certified mail to each landowner, as shown on the county tax records, of property adjoining Fourth Street and School Street.

13. That a Public Hearing before the Greene County Board of County Commissioners was held on May 15, 2023 at ____ pm in the Commissioner's Room, Greene County Operations

Center, 312 SE Second Street, Snow Hill, North Carolina at which time no person, firm or corporation appeared in opposition thereto.

14. That it appears to the satisfaction of the Greene County Board of County Commissioners upon consideration and by unanimous vote that the closing / abandonment of Fourth Street and School Street is not contrary to the public interest in that no individual owning property in the vicinity of the streets would thereby be deprived of reasonable means of ingress and egress to his property by the closing of Fourth Street and School Street.

15. Upon consideration and by unanimous vote the Greene County Board of County Commissioners determined that all requirements of the law and N.C. Gen. Stat. §153A-241 have been fully complied with pertaining to the closing of the streets named herein; and; therefore, Fourth Street and School Street should be closed and withdrawn from public dedication and public use by Order of the Greene County Board of County Commissioners and pursuant to N.C. Gen. Stat. §153A-241.

NOW THEREFORE, BASED UPON THE FOREGOING FINDINGS OF FACT, THE GREENE COUNTY BOARD OF COUNTY COMMISSIONERS HEREBY MAKES THE FOLLOWING:

CONCLUSIONS OF LAW

1. That all requirements of the law and N.C. Gen. Stat. §153A-241 have been fully complied with pertaining to the closing / abandonment of Fourth Street and School Street in that the closing of the streets is not contrary to the public interest in that no individual owning property in the vicinity of the streets would thereby be deprived of reasonable means of ingress and egress to his property.

2. That all requirements of the law and N.C. Gen. Stat. §153A-241 have been fully complied with pertaining to the closing of Fourth Street and School Street in that: a public hearing has been held; notice of the proposed closing and public hearing has been posted on the streets at issue; and, all property owners located on the streets at issue have been sent a copy of the Resolution and notice of the public hearing via certified mail.

BASED UPON THE FOREGOING FINDINGS OF FACT AND CONCLUSIONS OF LAW, IT IS NOW THEREFORE ORDERED, ADJUDGED AND DECREED as follows:

1. THAT FOURTH STREET AND SCHOOL STREET, MAURY, NORTH CAROLINA SHALL BE AND ARE HEREBY CLOSED AND WITHDRAWN FROM PUBLIC DEDICATION AND PUBLIC USE pursuant to N.C. Gen. Stat. §153A-241.

2. That a certified copy of this Order of the Greene County Board of County Commissioners shall be recorded in the Office of the Register of Deeds for Greene County, North Carolina.

ANNOUNCED in open Hearing the 15th day of May, 2023.

SIGNED, this the _______ day of ___________________, 2023.

____
Bennie Heath, Chairman
Greene County Board of Commissioners

ATTEST:

____
Kyle DeHaven, Clerk to the Board

SEAL

From: Kyle J. DeHaven, County Manager

Re: 2022/23 Contract to Audit

Date: May 15, 2023

A contract to Audit is presented from Mauldin & Jenkins. We are currently in year 2 of a 3-year agreement with Maudling Jenkins with this year's contract price at $77,000. Although this is a large number, it is a very fair number in terms of today's market for this service. I have confidence that the staff in place and the year experience with Mauldin & Jenkins will deliver us a timely audit this audit cycle. The Manager is available for questions at this time.

<u>Action Recommended:</u>

Motion to approve the 2022/23 Contract to Audit with Mauldin & Jenkins

Board Action is Needed

MAULDIN & JENKINS
CPAs & ADVISORS

May 1, 2023

Board of County Commissioners
Greene County, North Carolina
229 Kingold Blvd, Suite D
Snow Hill, NC 28580

Attn: Paula Loftin, Finance Director and Kyle DeHaven, County Manager

We are pleased to confirm our understanding of the services we are to provide the Greene County, North Carolina (the County) for the year ended June 30, 2023.

Audit Scope and Objectives
We will audit the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Greene County, North Carolina as of and for the year then ended. These statements will include the budgetary comparison information for the General Fund. We will obtain and place reliance on the report of other auditors for the Greene County ABC Board ("ABC Board"), a discretely presented component unit of the County. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis (MD&A).
2. Schedule of the County's Proportionate Share of the Net Pension Liability (Asset) for the Local Governmental Employees' Retirement System (LGERS).
3. Schedule of County Contributions to LGERS.
4. Schedule of the County's Proportionate Share of the Net Pension Liability (Asset) for the Register of Deeds' Supplemental Pension Fund (RODSPF).
5. Schedule of County Contributions to RODSPF.

6. Schedule of Changes in the Total Pension Liability for the Law Enforcement Officers' Special Separation Allowance (LEOSSA).
7. Schedule of Total Pension Liability as a Percentage of Covered Payroll – LEOSSA.
8. Schedule of Changes in the County's Total OPEB Liability and Related Ratios.

We have also been engaged to report on supplementary information other than RSI that accompanies the County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal and state awards.
2. Combining and individual fund statements and schedules

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report:

1. Statistical section which includes:
   a. Schedule of Ad Valorem Taxes Receivable.
   b. Analysis of Current Tax Levy (County-Wide Levy)
   c. Ten Largest Taxpayers

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on -

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards.*

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of North Carolina Single Audit Implementation Act (State Single Audit Act).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit
We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance and the State Single Audit Act, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and State Single Audit Act, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we will exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We plan to obtain and place reliance on the report of other auditors for the Greene County ABC Board, a discretely presented component unit of the County, assuming that our communications with the other auditors and review of their audit report and the financial statements of the Greene County ABC Board provide sufficient and appropriate audit evidence on which to base our overall opinion on the aggregate discretely presented component unit.

We have identified the following significant risk of material misstatement as part of our audit planning:

1. Management's override of internal controls.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards.*

As required by the Uniform Guidance and State Single Audit Act, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and State Single Audit Act.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance
As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and State Single Audit Act requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina* for the types of compliance requirements that could have a direct and material effect on each of the County's major programs. For federal and/or state programs that are included in the Federal or State Compliance Supplements, our compliance and internal control procedures will relate to the compliance requirements that the Federal or State Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and State Single Audit Act.

Responsibilities of Management for the Financial Statements and Single Audit
Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and state awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant

contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal and state awards, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. You are also responsible for coordinating our access to information relevant to the preparation and fair presentation of the financial statements of component unit which may include discussions with component unit management and their auditors. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal and state awards; federal award programs; state award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and State Single Audit Act, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and to prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review subsequent to the start of fieldwork.

With regard to an exempt offering document with which Mauldin & Jenkins is not involved, you agree to clearly indicate in the exempt offering document that Mauldin & Jenkins is not involved with the contents of such offering document. In the event that Mauldin & Jenkins is requested to be involved with an exempt offering document, you agree that the aforementioned auditor's report or reference to Mauldin & Jenkins will not be included without our prior permission or consent. Furthermore, any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal and state awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and state awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal and state awards no later than the date the schedule of expenditures of federal and state awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal and state awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes): and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You acknowledge Greene County, North Carolina will not utilize Mauldin & Jenkins, LLC to store documents, data, or records on behalf of the County in accordance with the "Hosting Services" (see ET section 1.295.143) interpretation of the AICPA Code of Professional Conduct. The County is solely responsible for maintaining its own data and records.

In that regard, SuraLink is used solely as a method of transferring data to Mauldin & Jenkins, LLC and is not intended for the storage of the County's information. All information you will provide through SuraLink is a copy and you will maintain original documents and data as part of your records.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the County; however, management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Mauldin & Jenkins and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to North Carolina Local Government Commission or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mauldin & Jenkins personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulatory body. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party (ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately June 1, 2023 and to issue our reports no later than December 1, 2023. LeAnn Bagasala is the engagement director and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be $77,000 for the year ended June 30, 2023. As it relates to the Single Audit, this fee includes consideration for performance (and required reporting thereof) for up to five (5) major federal or State of North Carolina programs. If additional major programs are required, additional fees will be billed at our standard hourly rates. Our hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable upon presentation. The above fees are based on anticipated cooperation from your personnel (including complete and timely receipt by us of the information on the respective client participation listings) and the assumption that unexpected circumstances (including scope changes) will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

As a result of our prior or future services to you, we might be requested or required to provide information or documents to you or a third party in a legal, administrative, arbitration, or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request. For all requests we will observe the confidentiality requirements of our profession and will notify you promptly of the request.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Members of the County Commissioners for the Greene County, North Carolina. We will make reference to other auditor's report on the Greene County ABC Board in our report on your financial statements. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs to our auditor's report, or if necessary, withdraw from this engagement. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue reports, or may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Greene County, North Carolina and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Sincerely,

MAULDIN & JENKINS, LLC

LBagasala

LeAnn Bagasala

RESPONSE:

This letter correctly sets forth the understanding of the Greene County, North Carolina.

By: ____

Title: ____

CONTRACT TO AUDIT ACCOUNTS

The	Governing Board County Commissioners
of	Primary Government Unit Greene County
and	Discretely Presented Component Unit (DPCU) (if applicable) n/a

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name Mauldin & Jenkins, LLC
	Auditor Address 4208 Six Forks Road, Suite 1000, Raleigh, NC 27609

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 10/31/23

Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended $100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. the invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;

b) the status of the prior year audit findings;

c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and

d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards,2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: ☐Auditor ☐Governmental Unit ☑Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	***Title and Unit / Company:***	***Email Address:***

OR Not Applicable ☐ *(Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)*

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

Primary Government Unit	Greene County
Audit Fee	$ 77,000
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	$
Writing Financial Statements	$
All Other Non-Attest Services	$

DPCU FEES (if applicable)

Discretely Presented Component Unit	n/a
Audit Fee	$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	$
Writing Financial Statements	$
All Other Non-Attest Services	$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Mauldin & Jenkins, LLC	
Authorized Firm Representative (typed or printed)* LeAnn Bagasala	Signature* LBagasala
Date* 03/28/23	Email Address* lbagasala@mjcpa.com

GOVERNMENTAL UNIT

Governmental Unit* Greene County	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address

Chair of Audit Committee (typed or printed, or "NA") NA	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Pre-Audit Certificate*	Email Address*

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU* n/a	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

PRINT

Board of Commissioners
Bennie Heath, Chairman
James T. Shackleford, Vice-Chair
Derek Burress
Ray Johnson
Jerry Jones

GREENE COUNTY
NORTH CAROLINA

County Manager
Kyle J. DeHaven

County Attorney
Gay Stanley

Finance Director
Paula Loftin

From: Kyle J. DeHaven, County Manager

Re: Proclamation; EMS Week

Date: May 15, 2023

A Proclamation is attached declaring May 21-27, 2023 as Emergency Medical Services Week.

Action Recommended:

Motion to approve the Proclamation as provided

Board Action is Needed

Greene County EMS Week Proclamation

To designate the Week of May 21-27, 2023, as Emergency Medical Services Week in Greene County

WHEREAS, emergency medical services are a vital public service every day and have been on the frontline of response to the pandemic, at high risk for personal illness; and

WHEREAS, significant work and financial resources of the county have been invested in emergency medical services this year to provide the highest level of service to all Greene County citizens; and

WHEREAS, access to quality emergency care by highly trained providers dramatically improves the survival and recovery rate of those who experience sudden illness or injury in our rural area; and

WHEREAS, emergency medical services have grown to fill a gap by providing important, out of hospital care, including preventative medicine, follow-up care, and access to telemedicine; and

WHEREAS, the emergency medical services system consists of first responders, emergency medical technicians, paramedics, emergency medical dispatchers, firefighters, law enforcement officers, educators, administrators, pre-hospital nurses, emergency nurses, emergency physicians, trained members of the public, and EMS administration; and

WHEREAS, the members of emergency medical services teams engage in thousands of hours of specialized training and continuing education to enhance their lifesaving skills; and

WHEREAS, it is appropriate to recognize the value and the accomplishments of emergency medical services providers by designating Emergency Medical Services Week; now

THEREFORE, I, Bennie Heath, in recognition of this event do hereby proclaim the week of May 21-27, 2023, as EMERGENCY MEDICAL SERVICES WEEK, With the theme, "EMS: Where Emergency Care Begins ", I encourage the community to observe this week with appropriate programs, ceremonies, and activities.

____
Bennie Heath, Chairman, GC Board of Commissioners

ATTEST:

____
Kyle J. DeHaven, Clerk to the Board

GREENE COUNTY
NORTH CAROLINA

From: Kyle J. DeHaven, County Manager

Re: Resolution; Consolidated Human Services Agency

Date: May 15, 2023

A resolution is attached that exercises the powers of the Greene County Board of Commissioners to assume control of the activities of a consolidated Human Services Board. The Resolution give 30 days' notice of this intended change to the governing structure before a public hearing.

Action Recommended:

Motion to approve the Resolution as written

Board Action is Needed

Chairman; Set a Public Hearing for Wednesday, June 28th at 10:00am at the Regularly scheduled Greene County Board of Commissioners meeting located at 312 SE Second St. Snow Hill NC

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www.GreeneCountyNC.gov

NORTH CAROLINA
GREENE COUNTY

RESOLUTION #2023-12: RESOLUTION OF THE GREENE COUNTY BOARD OF COMMISSIONERS EXERCISING ITS POWERS TO ASSUME CONTROL OF THE ACTIVITIES OF A CONSOLIDATED HUMAN SERVICES BOARD

WHEREAS, during the legislative session of 2012 the North Carolina General Assembly adopted House Bill 438 which amended N. C. G.S. 153A-77 and N. C. G.S. 153A-76 which gives all county board of commissioners the option to exercise its authority or jurisdiction over certain boards, commissions, and agencies, including the Board of Health and the Social Services Board; and

WHEREAS, before the Board of Commissioners may exercise the power and authority contained in N. C. G.S. 153A-77 to assume the power, responsibilities and duties of the consolidated human services board, it must hold a public hearing pursuant to 30 days notice given in a newspaper of general circulation.

NOW, THEREFORE, BE IT RESOLVED by the Greene County Board of Commissioners that pursuant to N. C. G. S. 153A-77:

1. Creating a consolidated county human services agency having the authority to carry out the functions of the local health department and the county department of social services, hereinafter also referred to as the Department of Health and Human Services; and

2. Creating a consolidated human services board having the powers conferred by subsection © of N. C. G.S. 153A-77, and further assumes all power, responsibilities, and duties of said consolidated human services board pursuant to N. C. G. S. 153A-77 (a) upon notice duly given of a public hearing and creating an advisory committee consistent with the membership described in N. C. G. S. 130A-35.

3. Consolidating the provisions of human services in Greene County under the direct control of the Human Services Director appointed and supervised by the County Manager in accordance with N. C. G.S. 153A-77(b).

Adopted this the day 15th day of May, 2023.

____
Bennie Heath, Chairman
Greene County Board of Commissioners

ATTEST:

____
Kathy Mooring, Deputy Clerk to the Board

From: Kyle J. DeHaven, County Manager

Re: BA; Sewer

Date: May 15, 2023

A budget Amendment is needed in the Sewer department for the cost associated with the repair of a bar screen from Pearson Pump. This work needed to be done at the time and could not wait for the fiscal turn.

Action Recommended:

Motion to approve the BA As written

Board Action is Needed

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GREENE COUNTY
EMS
BUDGET AMENDMENT (Line Item Transfer)
5/11/23

LINE ITEM TRANSFER

FROM			TO		
Account Name	**Acct #**	**Amount**	**Account Name**	**Acct #**	**Amount**
Total		0.00	**Total**		-

Budget Amendment

REVENUES			EXPENDITURES		
Account Name	**Acct #**	**Amount**	**Account Name**	**Acct #**	**Amount**
Fund Balance Appropriated	61940 - 439800	39000.00	Sewer Maintenance Repair	61941 - 528200	39000.00
Total		$39,000	**Total**		$39,000

Explanation:

Repair needs

Requested by:

David Jones

Approved by:

From: Kyle J. DeHaven, County Manager

Re: Proposed FY 23/24 Budget

Date: May 15, 2023

The proposed FY 23/23 budget is presented with Budget Memo. The budget is balanced and attempts to meet the needs of the requesting departments as much as possible. The Manager requests the Board to set date(s) for workshops to review the proposed Budget. The Manager requests a Public Hearing be set for June 5th 2023 at 10:00am in the Operations Center at 312 SE Second St. Snow Hill NC to hear public comment regarding the proposed FY 23/24 Budget.

Action Recommended:

Set dates for Budget Workshops

Chairman; Set Public Hearing for June 5th 2023 at 10:00am in the Operations Center at 312 SE Second St. Snow Hill NC to hear public comment regarding the proposed FY 23/24 Budget

No Board Action is Needed

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