

**AGENDA – MEETING
GREENE COUNTY BOARD OF COUNTY COMMISSIONERS
10:00 AM — GREENE COUNTY OPERATIONS CENTER
MONDAY, MAY 6, 2024**

A. CALL TO ORDER

Invocation/Pledge to the Flag

B. APPROVAL OF AGENDA

C. CONSENT AGENDA

1. April 15, 2024 Regular Meeting Minutes
2. Releases/Refunds
3. Budget Amendment; DSS (2)

D. PUBLIC COMMENTS

E. COUNTY MANAGER

1. Proclamation; Older Americans Month
2. Re-appointment; East Carolina Workforce Development Board
3. Resolution; Endorsement of Conceptual Drawing #2 for Construction of Roundabouts at Greene Central High School
4. Resolution; Encouraging V.F.D.s to Improve Insurance Ratings
5. Appointment; Planning Board
6. Approval; 23/24 Contract to Audit

F. COUNTY ATTORNEY COMMENTS

G. COMMISSIONER'S REPORT AND RECOMMENDATION

H. CLOSED SESSION – Economic Development

I. ADJOURN

Board of Commissioners

Bennie Heath – Chairman
James T. Shackleford – Vice-Chair
Derek Burress
Ray Johnson
Jerry Jones

**County Manager**

Kyle J. DeHaven

County Attorney

Gay Stanley

Finance Director

Sandy Shirtz

From: Kyle J. DeHaven, County Manager

Re: Consent Agenda

Date: May 6, 2024

The Consent Agenda for the May 6, 2024 Regular meeting consists of the following items:

- 1.) April 15, 2024 Regular Meeting Minutes
- 2.) Releases/Refunds
- 3.) Budget Amendments; DSS (2)

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, April 15, 2024, at 7:00 p.m. in the Greene County Operations Center. Present for the meeting: Chairman Bennie Heath, Vice Chairman James T. Shackelford Jr, Commissioners Jerry Jones, Derek Burrell, and Ray Johnson. County Manager Kyle DeHaven, County Attorney Gay Stanley, and Deputy Clerk Kathy Mooring.

A. Call to Order

Chairman Bennie Heath called the meeting to order at 7:00 p.m., and asked Commissioner Johnson to give the Invocation and lead the Pledge to the Flag.

There were eight Greene County staff and seventeen persons from the public in attendance.

B. Approval of Agenda

Chairman Heath asked if there were any changes to the proposed Agenda. Seeing as none, he called for a motion.

On motion by Commissioner Jones and seconded by Commissioner Johnson, the Board voted unanimously to approve the agenda.

C. Consent Agenda

Chairman Heath asked for any changes/corrections to the Consent Agenda. Seeing as none, he called for a motion to approve.

On motion by Commissioner Jones and second by Commissioner Johnson, the Board voted unanimously to approve the Consent Agenda as presented.

- April 1, 2024 Regular Meeting Minutes
- Release/Refunds
- Monthly Collection Report
- Consideration of Late Present Use Value Application
- Finance Report
- Budget Amendment; Senior Center (4)
- Budget Amendment; Public Works

Refunds: NCVTS Tax & Tag

Wayne County (for James David Etheridge, Jr)	\$179.30	Sherena Lynn Suggs	\$87.60	Tiffany Lee Smith	\$63.36
Timothy Carroll Wood	\$135.30	Praxediz Gonzalez-Almazan	\$10.90		

D. Board of Equalization and Review

1. Chairman Heath recessed the Greene County Board of Commissioners and reconvened the Greene County Board of Equalization and Review.

2. Stephanie Wiggins stated she has not received any request for review and nobody present had any requests for review.

3. Ms. Wiggins asked the Chairman to adjourn the Board of Equalization & Review for 2024.

4. Chairman Heath adjourned the Board of Equalization and Review and reconvened the Board of Commissioners.

E. Public Comments

None

F. Presentations

1. Ms. Sharon Harrison, Greene County Senior Center. Ms. Harrison presented the 2024 recipients of the Governors Volunteer Service Awards. The North Carolina Commission on Volunteerism and Community Service has presented the 2024 Governor's Volunteer Service Award to Lynwood Bunn, Robert Daugherty, Lemual Allan Harper, Tony Shingleton and Melva Lee Taylor from Greene County. (See attached)

2. Brock Kearney; National Public Safety Telecommunications Week. Mr. Kearney, Emergency Services Director presented a Resolution declaring April 14 – 20, 2024 as National Public Safety Telecommunicators Week. Mr. Kearney read the Resolution and asked for the Boards approval.

On motion by Commissioner Jones and second by Commissioner Shackelford, the Board voted unanimously to approve the Resolution.

3. Brock Kearney; Fireworks Request. Mr. Kearney, Emergency Services Director presented a request to display fireworks in the County. He reviewed the company in charge, the organization they will be providing the display for, as well as the location and duration.

On motion by Commissioner Jones and seconded by Commissioner Johnson, the Board voted unanimously approved the fireworks display.

4. Aaron Bowden. Mr. Bowden did a presentation of the BMAP Program in Greene County. He handed out a Greene County BMAP Summary Report 2018-2024. (See attached) Commissioner Jones said more money is needed for this problem and the government needs to get a handle on this situation. After it was revealed that each county is assigned an equal amount of funding, Mr. Bowden stated he does not see an increase in funding for the program in the near future, Commissioner Burress stated that if the Commissioners were unable to convince the legislators to increase the overall funding for the program, perhaps the Commissioners could possibly persuade them to change the way the program is funded based on the number of affected waterways in each county.

5. Dave Peterson; Trillium. Mr. Peterson did a presentation on Trillium Health Services. He noted Trillium serves 46 counties since February 1, 2024. People will have access to care 24/7, 365 days a year, people can call 1-877-685-2415. They are expecting to go live July 1, 2024.

6. Trey Cash, Economic Development Incentives Revision. Mr. Cash presented the Greene County Economic Development Incentive Policy. He stated this policy aligns with the Board's strategic vision of innovating and growing our 21st-century economy to enhance prosperity across our community. By adopting this policy, the Board will empower the county to encourage business development, retention, and recruitment, while fostering a tax environment conducive to substantial capital investment and job creation. The policy ensures that no incentive grant exceeds the amount of taxes paid by the company on the new investment in that calendar year, safeguarding against overpayment and maintaining fiscal responsibility.

On motion by Commissioner Jones and seconded by Commissioner Shackelford, the Board voted unanimously to approve the Economic Development Incentive Policy.

G. County Manager

1. Mr. DeHaven brought back the need to appoint another person to the Trillium Regional Advisory Board. The statute requires this appointment to be someone with a background in law, finances, health and/or social services background. Commissioner Jones nominated the County Manager Kyle DeHaven and Commissioner Johnson seconded this nomination. Commissioner Shackelford feels it should be somebody from the community that has these qualifications, not that the County Manager does not have these qualifications. Commissioner Burress agrees with Commissioner Shackelford because he feels the County Manager has enough on his plate. Commissioner Burress noted the Health Department Finance Officer would probably be a good

fit for this position. Commissioner Jones rescinded his motion to nominate the County Manager and Chairman Heath accepted the rescinding of the motion and asked this be brought back in a month to advertise the position and see if someone else would accept being nominate and willing to serve on this advisory board.

2. Mr. DeHaven next presented a budget amendment for the Landfill to appropriate funds for the purchase of a Compactor. The proposed compactor is a refurbished machine from Best Equipment. The cost of the machine is \$368k. It is a CAT 826G. A new machine is \$1m+ and our public works director believes this machine will meet our needs for the foreseeable future. The cost to ship the machine is just over \$15k. The budget amendment covers the total amount for the machine and freight.

On motion by Commissioner Jones and seconded by Commissioner Shackleford, the Board voted unanimously to approve the budget amendment.

3. Mr. DeHaven next presented a Proclamation for Child Abuse Awareness Month that was submitted by our DSS Director.

On motion by Commissioner Jones and seconded by Commissioner Shackleford, the Board voted unanimously to declare April 2024 as Child Abuse Awareness Month.

4. Mr. DeHaven next presented a request from Dr. Rusty Hunt to have Commissioner Jerry Jones reappointed to the Lenoir Community College Board of Trustees. Commissioner Burress stated if this seat is not required to be a Commissioner, we should follow our standard policies and procedures for appointing members to boards like this.

On motion by Commissioner Shackleford and seconded by Commissioner Johnson, the Board voted 4 – 1 (Commissioner Burress) to approve reappointing Commissioner Jones to the LCC Board of Trustees.

5. Mr. DeHaven next presented a request from Transportation to approve a updated Drug & Alcohol Policy. This stems from an update in FTA regulation 49 CFR part 40 or part 655.

On motion by Commissioner Jones and seconded by Commissioner Johnson, the Board voted unanimously to approve the updated Drug & Alcohol Policy for Transportation.

6. Mr. DeHaven next presented Change Order request #2 for EMS Station 3. He stated awnings were not included in the RFP and are considered an add-on to the current contract. The total cost to add 3 Sunbrella awnings and have them installed is \$5,557. Commissioner Burress is against

this change order because if they had seen the original plans they may have identified these types of oversights and avoided the need for these change orders.

On motion by Commissioner Jones and seconded by Commissioner Johnson, the Board voted 4 – 1 (Commissioner Burress) to approve the change order.

7. Mr. DeHaven next presented the 2024 CWRAR Grant for acceptance. The Division of Environment Assistance and Customer Service has awarded the 2024 Community Waste Reduction and Recycling grant proposal to Greene County totaling \$30,000. The total cost of the project is \$36,000, leaving \$6,000 as a County match. This amount has been included in the 24-25 budget proposal from the Landfill department.

On motion by Commissioner Jones and seconded by Commissioner Shackelford, the Board voted unanimously to accept the 2024 CWRAR Grant.

8. Mr. DeHaven next presented for informational purposes for the Board, a list of Board openings.

H. County Attorney Report

No comments.

I. Commissioner's Report and Recommendations

Chairman Heath had a few announcements: Senior Center Bake Sale, Wednesday April 17th, 8 to 4:30, Sheriff's Medicine take back event April 17th starting at 9 a.m., Boys & Girls Club Breakfast will be on April 23rd at 7:30 a.m., Special Olympics at Greene Central on April 26th starting at 10 a.m. and also it is National Animal Control Week this week.

J. Closed Session – Economic Development

Motion/Second into Closed Session: Commissioners Jones/Johnson

Motion/Second out of Closed Session: Commissioners Jones/Johnson

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 8:35 p.m.

Bennie Heath, Chairman

Attest:

Kyle J. DeHaven, Clerk to the Board

Board of Commissioners

Bennie Heath – Chairman

James T. Shackleford – Vice-Chair

Derek Burress

Ray Johnson

Jerry Jones

**County Manager**

Kyle J. DeHaven

County Attorney

Gay Stanley

Finance Director

Sandy Shirtz

2024 GOVERNOR'S VOLUNTEER SERVICE AWARD RECIPIENTS**Outstanding Volunteers in Greene County Are Recognized**

April 15th, 2024 (Snow Hill, NC) – The North Carolina Commission on Volunteerism and Community Service has presented the 2024 Governor's Volunteer Service Award to **Lynwood Bunn, Robert Daugherty, Lemuel Allan Harper, Tony Shingleton, and Melva Lee Taylor** from Greene County. The Governor's Volunteer Service Award honors people who have shown concern and compassion for their neighbors by making a significant contribution to their community through volunteer service. The award was created in the Office of the Governor in 1979 to honor outstanding volunteers throughout the State. Recipients will be honored at the Greene County Commissioners Meeting on Monday, April 15th at 7pm. Commissioner's Meetings are held at the Greene County Communications Center, 312 SE Second Street, Snow Hill, NC.

Local award recipients and a description of their volunteer service:

Lynwood Bunn: Lynwood Bunn was nominated in the areas of **Individual & Volunteer Fire Chief**. Lynwood was nominated by Jason Chase and Todd Whaley, members of the Snow Hill Rural Fire Department for his dedication as Fire Chief with the Snow Hill Volunteer Fire Department over the past 12 years, and always being available to lend a hand to those in need.

Robert Daugherty: Robert Daugherty was nominated in the areas of **Senior, Individual, Disaster, and Lifetime Achievement**. Robert was nominated by Billy Adams and Russ Britt-members of the Scuffleton Rural Fire Association and Derek Burress-County Commissioner, for his commitment to educating rural fire and rescue departments, and service since 2005 as Volunteer and now chief of the Scuffleton Rural Fire Association. In addition to formal instruction, Robert has over 30 years of experience as a fireman and EMT.

Lemuel Allan Harper: Allan Harper was nominated in the areas of **Senior, Individual, and Lifetime Achievement**. Allan was nominated by Lloyd Carter Jr. and Teresa Burress, members of the Fort Run Volunteer Fire Department for support of community and those in need as a Deacon and Trustee for Davis Grove Baptist Church, active volunteer with the NC Horse Council, Hurricane Katrina Relief Volunteer, and active member of Fort Run Volunteer Fire Department. Allan has also volunteered with many groups in NC to include the NC High School Rodeo, NC Trail Challenge, Masonic Lodge, Shriners Horse Patrol, and most recently, provided use of his livestock and equipment for a successful fundraiser for the Greene County Senior Center in Snow Hill.

Tony Shingleton: Tony Shingleton was nominated in the areas of **Individual and Lifetime Achievement**. Tony Shingleton was nominated by Lynwood Bunn-SHVFD, Greg Johnson-HVFD, and Derek Burress-Commissioner for a lifetime of selfless volunteerism including his service with the Snow Hill Volunteer Fire Department and using his culinary skills and equipment to support countless community plate sales for Churches, Fire Departments, and families in need. Tony's compassion for others serves the whole community, regardless of race, religion, or background, which epitomizes the true ethos of this award.

Melva Lee Taylor: Melva Lee Taylor was nominated in the areas of **Individual, Health & Human Services, Lifetime Achievement, Seniors, and Historically Underserved Populations**. Melva was nominated by Anna Moore and Renate Harper, staff members at the Greene County Senior Center. Volunteering at the Senior Center since 2007, she averages at least 5 hours a week managing the weekly Jewelry Making Classes and organizing Produce Distribution on Mondays to include sorting and supervising as participants select items of produce. Miss Lee, as affectionately known, is a wonderful volunteer, helping others with craft projects and activities on a daily basis.

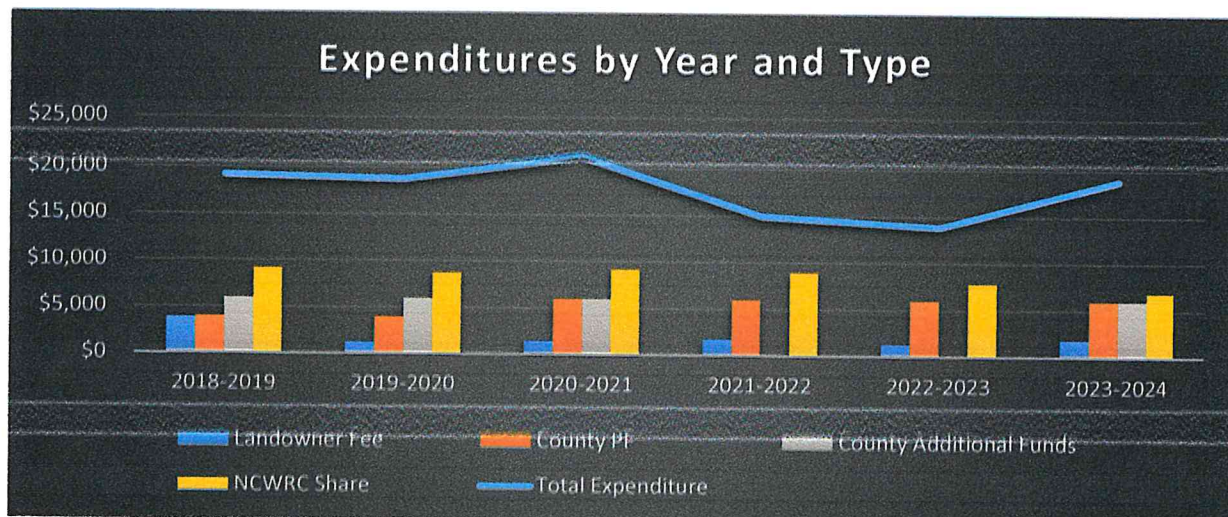
Greene County BMAP Summary Report

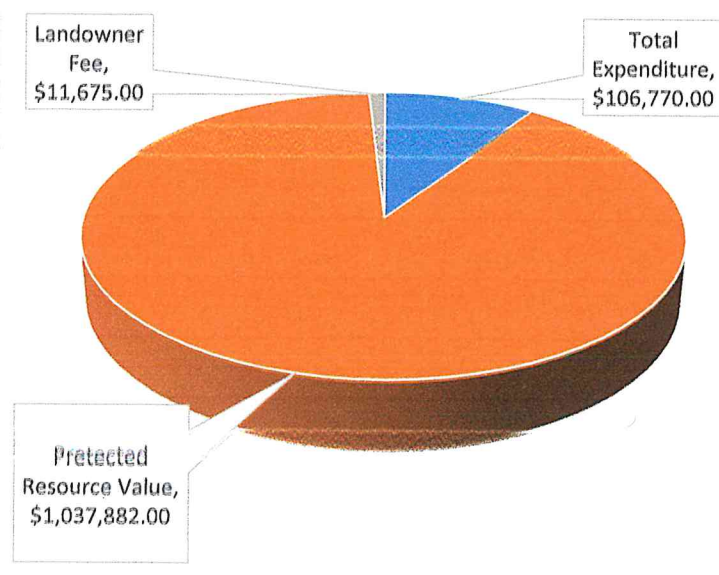
2018-2024

Significant notes:

- Not all data was available for a 10-year span, due to changes within WS internal tracking system.
- Greene County provided additional funds for FY starting July '18, '19, and '20 and has just signed a Cooperative Service Agreement to provide additional funds for FY '23 in the amount of \$6,000. Those funds have not been applied yet but are taken into consideration for the purpose of this summary.
- NC WRC allocation has fallen each of the last 3 years as the total number of participating counties in NC has increased annually.
- Cooperators served decreased slightly during the pandemic years, but total number of site visits provided did not decrease substantially.
- Greene county participants on average protected \$100 in resources for every \$1 the individual spent.
- The total expenditure of the County and the NC WRC share combined for a cost benefit ratio of 1:10.

Funding by Year	Landowner Fee	County PF	County Additional Funds	NCWRC Share	Total Expenditure	Protected Resource Value	Cost Benefit Ratio
2018-2019	\$3,875	\$4,000	\$6,000	\$9,167	\$19,167	\$555,126	\$28.96
2019-2020	\$1,275	\$4,000	\$6,000	\$8,750	\$18,750	\$72,345	\$3.86
2020-2021	\$1,500	\$6,000	\$6,000	\$9,167	\$21,167	\$37,897	\$1.79
2021-2022	\$1,800	\$6,000	\$0	\$8,954	\$14,954	\$115,182	\$7.70
2022-2023	\$1,350	\$6,000	\$0	\$7,857	\$13,857	\$69,812	\$5.04
2023-2024	\$1,875	\$6,000	\$6,000	\$6,875	\$18,875	\$187,520	\$9.93
Total	\$11,675	\$32,000	\$24,000	\$50,770	\$106,770	\$1,037,882	\$9.72



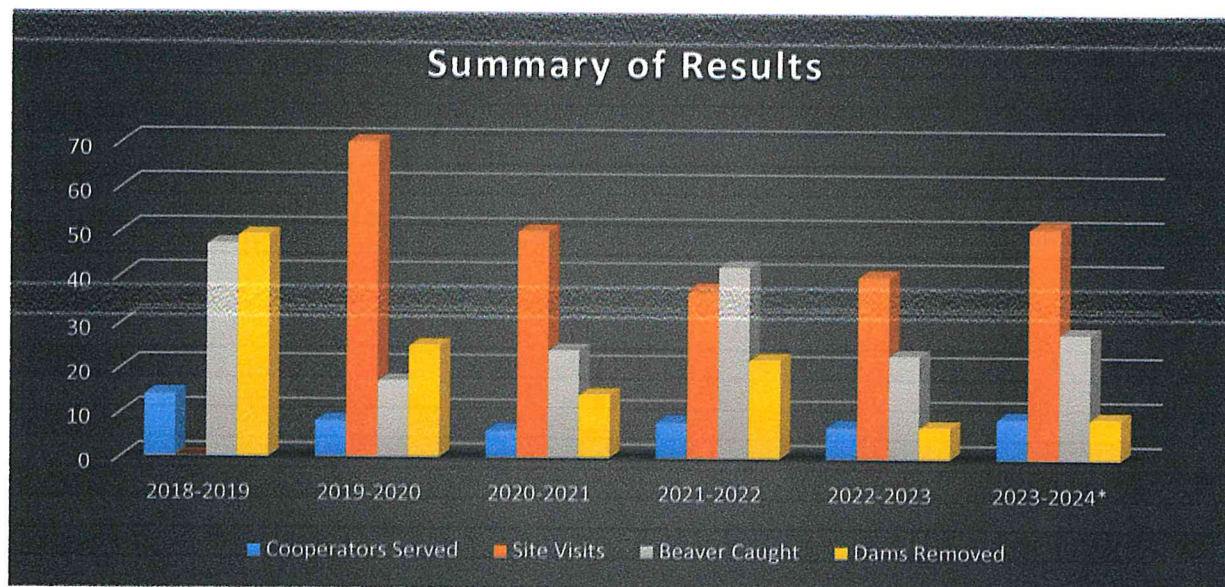


For each dollar a landowner spent they got approximately \$10 of matching, and for each dollar they spent they received approximately \$100 of resources protected.

Considering the County Participation and Additional Funds provided, matched with the NC WRC share, there was a benefit of approximately \$10 saved for every \$1 spent.

Summary of Services Provided

- Fifty-two cooperators (landowners) served since FY '18. Does not account for all the adjoining landowners who also benefitted from the services provided.
- Site visits performed: 258.
- Beaver dams removed: 126.
- Number of beaver caught: 181.
- No relationship to the number of beavers or their dams to the value of resources protected. A very few beaver can cause significant flooding.



[illegible]

GREENE COUNTY

LINE ITEM TRANSFER/BUDGET AMENDMENT

DATE: 4/23/2024
DEPARTMENT: DSS

LINE ITEM TRANSFER					
<u>FROM</u>			<u>TO</u>		
<u>Account Name</u>	<u>Acct #</u>	<u>Amount</u>	<u>Account Name</u>	<u>Acct #</u>	<u>Amount</u>
Total		\$ -	Total		\$ -

BUDGET AMENDMENT					
<u>REVENUES</u>			<u>EXPENDITURES</u>		
<u>Account Name</u>	<u>Acct #</u>	<u>Amount</u>	<u>Account Name</u>	<u>Acct #</u>	<u>Amount</u>
Insurance Revenue Acct	11160-433109	\$ 8,981.96	Travel	11521-519100	\$ 8,981.96
Total		\$ 8,981.96	Total		\$ 8,981.96

<u>Explanation:</u> Insurance proceeds from vi

Requested by:
Amanda Smith, mow/mcs

Approved by:

Board of Commissioners

Bennie Heath – Chairman
James T. Shackleford – Vice-Chair
Derek Burress
Ray Johnson
Jerry Jones



County Manager

Kyle J. DeHaven

County Attorney

Gay Stanley

Finance Director

Sandy Shirtz

From: Kyle J. DeHaven, County Manager

Re: Proclamation; Older Americans Month

Date: May 6, 2024

A proclamation is attached recognizing Older Americans for their contribution to our society and community.

Action Recommended:

Motion to approve the Proclamation as presented

Board Action is Needed

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



County Manager
Kyle J. DeHaven
County Attorney
Gay Stanley
Finance Director
Sandy Shirtz

Older Americans Month 2024

A PROCLAMATION

WHEREAS, May is Older Americans Month, a time for us to recognize and honor Greene County older adults and their immense influence on every facet of American society; and

WHEREAS, through their wealth of life experience and wisdom, older adults guide our younger generations and carry forward abundant cultural and historical knowledge; and

WHEREAS, older Americans improve our communities through intergenerational relationships, community service, civic engagement, and many other activities; and

WHEREAS, communities benefit when people of all ages, abilities, and backgrounds have the opportunity to participate and live independently; and

WHEREAS, Greene County must ensure that older Americans have the resources and support needed to stay involved in their communities — reflecting our commitment to inclusivity and connectedness; and

NOW, THEREFORE, WE, the Greene County Board of Commissioners do hereby proclaim May 2024 as Older Americans Month. This year's theme, "Powered by Connection," emphasizes the profound impact of meaningful interactions and social connection on the well-being and health of older adults in our community.

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

Sandy Shirtz

We call upon all residents to join me in recognizing the contributions of our older citizens and promoting programs and activities that foster connection, inclusion, and support for older adults.

Bennie Heath, Chairman

ATTEST:

Kyle DeHaven, Clerk to the Board

Board of Commissioners

Bennie Heath – Chairman
James T. Shackleford – Vice-Chair
Derek Burress
Ray Johnson
Jerry Jones

**County Manager**

Kyle J. DeHaven

County Attorney

Gay Stanley

Finance Director

Sandy Shirtz

From: Kyle J. DeHaven, County Manager

Re: Reappointment; East Carolina Workforce Development Board (ECWD)

Date: May 6, 2024

A re-appointment request has been received from the ECWD Board. They are requesting that Rick Davis, Angela Bates, and Judy Darden be re-appointed to their board. The candidates have agreed to another two-year term, and ECWD is seeking your blessing to continue the effort that is already underway.

Action Recommended:

Motion to re-appoint the requested members to the East Carolina Workforce Development Board

Board Action is Needed



April 24, 2024

Kathy Mooring
Deputy Clerk to the Board
Greene County
229 Kingold Blvd, Suite D
Snow Hill, NC 28580

Dear Kathy,

As you are aware, chief elected officials continue to have a central role in the administration of workforce investment activities as defined by the Workforce Innovation and Opportunity Act(WIOA). Specifically, chief elected officials are responsible for appointing members to the local Workforce Development Board to represent their counties workforce needs.

The following individuals currently serve on the Eastern Carolina Workforce Development Board, Inc. representing Greene County for a two-year term ending June 30, 2024.

Rick Davis, Tide Tamer, Business Sector
Angela Bates, Greene Lamp, Inc., Community Based Organization
Judy Darden, Darden Bookkeeping, Business Sector

The above-named individuals have agreed to serve another term, if appointed by the Greene County Board of Commissioners.

We respectfully request the re-appointment of Rick Davis, Angela Bates and Judy Darden to the Eastern Carolina Workforce Development Board for a two-year term – July 1, 2024 ending June 30, 2026.

Please feel free to call me at 252-636-6901 if you have any questions. Thank you for your continued support.

Sincerely,

A handwritten signature in black ink that reads "Bill Green".

Bill Green
Executive Director
Eastern Carolina Workforce Development Board, Inc.

Board of Commissioners

Bennie Heath – Chairman
James T. Shackleford – Vice-Chair
Derek Burress
Ray Johnson
Jerry Jones

**County Manager**

Kyle J. DeHaven

County Attorney

Gay Stanley

Finance Director

Sandy Shirtz

From: Kyle J. DeHaven, County Manager

Re: Resolution; Endorsement of Conceptual Drawing #2 for Construction of Roundabout at Greene Central High School

Date: May 6, 2024

A resolution in support of Conceptual Drawing #2(attached) is presented for Commissioner approval. The concept is for two roundabouts on NC91 to serve the new Greene Central High School. This traffic pattern is endorsed and has funding available from NCDOT. In meetings, drawing #2 was the unanimous drawing of choice by local elected officials and school administrators. This resolution formally accepts the concept that will then be relayed to NCDOT Division 2 to be scheduled with school engineers/contractors for timely implementation.

Action Recommended:

Motion to approve the Resolution as provided

Board Action is Needed

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



GREENE COUNTY
NORTH CAROLINA

County Manager
Kyle J. DeHaven
County Attorney
Gay Stanley
Finance Director
Sandy Shirtz

MEMORANDUM

To: Greene County Board of Commissioners

From: Trey Cash, Economic Development Director

Date: May 6, 2024

Subject: Request for Board Endorsement of Conceptual Drawing #2 to install two Roundabouts at NC 91 at SR 1358 (School Drive) and Greene Central High School (Proposed Second Access)

ACTION REQUESTED:

The Greene County Board of Commissioners is requested to endorse Conceptual Drawing #2 for the construction of roundabouts at NC 91 at SR 1358 (School Drive) and Greene Central High School (Proposed second access).

BACKGROUND:

The Board of Commissioners and the Board of Education have heard concerns over the intersections at Greene Central and NC 91 for a long time. With the presence of student drivers and NC 91, the safety of these intersections has been a significant issue that has been under consideration for an extended period. The proposed roundabouts at NC 91 at SR 1358 (School Drive) and Greene Central High School (Proposed second access) aim to address these long-standing concerns and improve safety for all motorists, including students and staff.

The North Carolina Department of Transportation (NCDOT) Division 2 will seek funding for the construction of two new roundabouts at NC 91 at SR 1358 (School Drive) and Greene Central High School. The roundabout at School Drive will serve as the new entrance for car riders, parents, and staff, while the new proposed second access will be for student drivers and buses. NCDOT has determined that installing two stoplights in this area is not justified due to their proximity. The roundabouts will address concerns about slowing drivers down in this area and will help drivers pulling out of Greene Central onto NC 91 as safely as possible.

Currently, a school resource officer must block NC 91 during dismissal times to manage traffic flow, and the proposed roundabouts would eliminate this need. Additionally, there will be minimal impact on the residential area from the new roundabouts. They will be 40 ft in diameter, allowing 18-wheeler trucks and school buses to flow through them.

School administration has met with NCDOT and approved Conceptual Drawing #2. NCDOT will coordinate with the construction team of the new Greene Central High School to determine whether the roundabouts will be installed in the Summer of 2025 or the Summer of 2026.

EVALUATION:

Endorsing Conceptual Drawing #2 for the construction of two roundabouts at NC 91 at SR 1358 (School Drive) and Greene Central High School is crucial to improving traffic flow and safety in the area. The

project has been carefully considered and approved by NCDOT and the school administration. The endorsement of the Board of Commissioners will allow for the timely implementation of this important infrastructure improvement project.

ATTACHMENT:

Included in this memo is a resolution endorsing Conceptual Drawing #2, as well as Conceptual Drawing #1 for comparison. Additionally, photos of a similar roundabout are included for reference.

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



GREENE COUNTY
NORTH CAROLINA

County Manager
Kyle J. DeHaven
County Attorney
Gay Stanley
Finance Director
Sandy Shirtz

**RESOLUTION ENDORSING CONCEPTUAL DRAWING #2 FOR THE
CONSTRUCTION OF ROUNDABOUTS AT NC 91 AT SR 1358 (SCHOOL DRIVE) AND
GREENE CENTRAL HIGH SCHOOL (PROPOSED SECOND ACCESS)**

WHEREAS, the Greene County Board of Commissioners considers public safety one of its most important responsibilities; and

WHEREAS, the safe and efficient movement of traffic is a key element of public safety for residents and visitors; and

WHEREAS, roundabouts have been found to be safe and effective traffic control measures, reducing the severity of accidents and improving traffic flow; and

WHEREAS, the intersections at Greene Central and NC 91 have been a source of concern for both the Commissioners and the Board of Education due to safety issues, particularly with student drivers; and

WHEREAS, the North Carolina Department of Transportation (NCDOT) has a funding opportunity for the construction of roundabouts at NC 91 at SR 1358 and Greene Central High School to address these safety concerns; and

WHEREAS, Conceptual Drawing #2 has been proposed as the preferred design for these roundabouts, having been approved by NCDOT and school administration; and

WHEREAS, Conceptual Drawing #2 has been reviewed and found to have minimal impact on the residential area, with the ability to accommodate 18-wheeler trucks and school buses;

NOW, THEREFORE, BE IT RESOLVED BY THE GREENE COUNTY BOARD OF COMMISSIONERS that Conceptual Drawing #2 for the construction of roundabouts at NC 91 at SR 1358 and Greene Central High School is hereby endorsed.

This is the 6th day of May, 2024.

Bennie Health, Chair
Greene County Board of Commissioners

ATTEST:

Kyle DeHaven, Clerk to the Board

An aerial photograph of a school campus. The image shows a large building complex with multiple wings, several parking lots filled with cars, a baseball field, and a running track. Overlaid on the photograph are conceptual drawing elements: a road layout with roundabouts and straight sections, and various geometric shapes indicating proposed construction or changes. A handwritten note in the center reads 'new drive for students + buses'.

Conceptual Drawing #2

new drive for students
+ buses

★CONCEPT DRAWING ONLY★
CONSTRUCT RAB'S
NC 91 AT SR 1358 (SCHOOL DR)
AND GREENE CENTRAL HIGH SCHOOL
(PROPOSED 2ND ACCESS)



Conceptual
Drawing #1

★CONCEPT DRAWING ONLY★
CONSTRUCT RAB'S
NC 91 AT SR 1358 (SCHOOL DR)
AND GREENE CENTRAL HIGH SCHOOL
(PROPOSED 2ND ACCESS)



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



County Manager
Kyle J. DeHaven
County Attorney
Gay Stanley
Finance Director
Sandy Shirtz

From: Kyle J. DeHaven, County Manager

Re: Resolution; Encouraging V.F.D.s to improve insurance ratings

Date: May 6, 2024

A Resolution encouraging Volunteer Fire Departments in Greene County to improve their fire insurance ratings, resulting in lower homeowner insurance premiums is attached. The resolution describes the support for and value brought, by the Volunteer Fire Departments in Greene County. The Resolution also gives a benchmark the Commissioners would have the Volunteer Departments aspire to in an effort to have a positive impact on homeowner's insurance premiums.

Action Recommended:

Motion to approve the Resolution as provided

Board Action is Needed

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



County Manager
Kyle J. DeHaven
County Attorney
Gay Stanley
Finance Director
Sandy Shirtz

**RESOLUTION OF THE GREENE COUNTY BOARD OF COMMISSIONERS ENCOURAGING
VOLUNTEER FIRE DEPARTMENTS TO IMPROVE INSURANCE RATINGS, HELPING TO LOWER
HOMEOWNER INSURANCE PREMIUMS FOR CITIZENS**

WHEREAS, the Greene County Board of Commissioners has heard and understands the concerns from homeowners throughout Greene County regarding the rising costs of homeowners insurance and is committed to taking action to help mitigate these costs, striving to assist citizens in every way possible;

WHEREAS, the Board of Commissioners recognizes and supports all volunteer fire departments organized as non-profit corporations in Greene County; and

WHEREAS, the Board of Commissioners expresses their desire for all volunteer fire departments in the county to succeed in their mission to protect and serve the community; and

WHEREAS, the Board of Commissioners supports the efforts of volunteers and encourages citizens to volunteer with their local volunteer fire departments; and

WHEREAS, the County and all the volunteer fire departments are committed to ensuring homeowners have the lowest insurance premiums possible in their fire district; and

WHEREAS, it is the responsibility of volunteer fire departments to maintain and improve their Public Protection Classification (insurance rating), which is a crucial factor in determining the insurance rating and can significantly influence the cost of homeowners insurance premiums in their respective fire districts; and

WHEREAS, the purpose of a North Carolina Office of State Fire Marshal (OSFM) public protection survey is to gather information to determine an insurance rating, which insurers use for underwriting and to calculate premiums; and

WHEREAS, the North Carolina Office of State Fire Marshal (OSFM) conducts rating inspections for fire departments throughout the state, but a fire department must request this inspection via a written request to the North Carolina Office of State Fire Marshal (OSFM) by the fire chief; and

WHEREAS, the Alternative Water Supply rating applies to properties within 5 road miles of a recognized fire station with no hydrant distance requirement, with an exception for districts with a 6-mile range, where properties between 5 and 6 miles will receive a rating of 9E; and

WHEREAS, the County contracts with the volunteer fire department to provide fire protection service to a fire district;

NOW, THEREFORE, BE IT RESOLVED, that the Greene County Board of Commissioners hereby encourages all volunteer fire departments that have not achieved an insurance rating of 6/9e or lower using the Alternative Water Supply method to formally request an insurance rating inspection from the North Carolina Office of State Fire Marshal (OSFM) by June 1, 2025; and

BE IT FURTHER RESOLVED, that the Board of Commissioners expects all volunteer fire departments in Greene County to achieve an insurance rating of 6/9e or lower by the Alternative Water Supply method by December 1, 2026; and

BE IT FURTHER RESOLVED, that failure to meet these expectations may result in the Greene County Board of Commissioners not contracting with the volunteer fire department for fire protection services in their fire district and contracting with another volunteer fire department to provide fire protection service in the fire district.

ADOPTED this ____ day of May 2024, by the Greene County Board of Commissioners.

Bennie Health, Chair
Greene County Board of Commissioners

ATTEST:

Kyle DeHaven, Clerk to the Board

Board of Commissioners

Bennie Heath – Chairman
James T. Shackleford – Vice-Chair
Derek Burress
Ray Johnson
Jerry Jones

**County Manager** ^{E5}

Kyle J. DeHaven

County Attorney

Gay Stanley

Finance Director

Sandy Shirtz

From: Kyle J. DeHaven, County Manager

Re: Appointment; Planning Board

Date: May 6, 2024

An appointment to the Planning Board is requested by Brandon Sutton, Director of Planning. An application has been received from a qualified applicant that Mr. Sutton recommends to be appointed.

Action Recommended:

Motion to appoint a member to the Planning Board

Board Action is Needed

Board of Commissioners

Bennie Heath – Chairman
James T. Shackelford – Vice-Chair
Derek Burress
Ray Johnson
Jerry Jones



County Manager

Kyle J. DeHaven

County Attorney

Gay Stanley

Finance Officer

Sandy Shirtz

April 8, 2024

To: Mr. Kyle DeHaven
Greene County Board Commissioners

Per direction of the Board of Commissioners, we have advertised several notices in The Standard to accept new applications for one position on the Planning Board. The Planning Board has had a vacancy for several months and we have been unable to fill the position. We recently received an application for appointment to the Planning Board from Kendall Paramore.

The vacant position has been advertised in a paper in local circulation and on the County Website.

My recommendation is to appoint Kendall Paramore to the Planning Board. Mr. Paramore lives in Ormondsville and as you can see from the attached application, his experience in development would be a great asset to the County.

I have attached a copy of Mr. Paramore's application and letter of intent for your review.

The term will be for three years per Greene County Ordinances.

Your consideration of this request would be greatly appreciated.

Respectfully,

A handwritten signature in black ink, appearing to read "Brandon Sutton", is located below the "Respectfully," text.

Brandon Sutton
Greene County Planning Director



Application for Appointment to Greene County Advisory Boards and Commissions

1 Application for Appointment to:

Board /
Committee

Planning Board

2 Kendall Paramore

(252) 902-9218

About You

Name (above)

Phone Number (above)

3833 Ormondsville Rd

Address (above)

Ayden, NC 28513

District Manager - Southeastern Drain

Email Address (above)

Occupation (above)

If necessary, please use the back of this form to answer the following questions:

Board member for Pitt County Farm Bureau, President of Pitt County FFA Alumni, School Board member for North East Regional School Of Biotechnology and Agri Science

Current volunteer activities/other Board & Commissions (above)

I have a lot of experience working with planning departments across Eastern NC, particularly on Drainage projects. Greene County is home, and I want to get more involved in my own county.

Why are you interested in serving on this Board? (above)

3

Policy

- All Boards/Committees shall have an appropriate membership regarding race, gender, and geographical location, when applicable and possible.
- Boards/Committees Vacancies shall be advertised in the local newspaper, on the County Website, on County Social Media, and at Commissioner's meetings at least one month before appointments are needed
- Citizens interested in serving on a board/committee shall complete an application available from the Clerk to the Board or online at Greencountync.gov before being considered for nomination.
- The Board of Commissioners will be provided, by the Chairperson of the board/committee, an annual list of Board/Committee members whose terms are set to expire that calendar year. The Board shall make every effort to make appointments during the month for which they are due. In the event of an expired term, members shall continue to serve until a new member is appointed. The Board of Commissioners shall make appointments to fill unexpired terms, created by resignation, removal, or other causes, as expeditiously as possible.
- The Greene County Board of Commissioners shall make all appointments, by giving due consideration to the needs of Greene County, and in conjunction with available applications for appointment. Requested reappointments to the board/committee will be given preference as requested by the board to which the reappointment is being made.
- New board appointees shall be oriented by the Agency Director or Chairperson of the Committee. Appointee shall follow the rules and procedures of their respective Regional and State Board/Committee to such extent as their bylaws superseded the County's policy. Failure to meet the qualifications as deemed appropriate by the respective board/committee may result in the removal of the board.
- The Greene County Board of Commissioners requests that each Board/Committee to which they make appointments adopt a 75% per year attendance policy applies to all appointees and enforce such policy through written notification to the Board of Commissioners. When the Board of Commissioners has been notified, that appointees failed to maintain the required 75%-year attendance, the appointee will be replaced. The appointee will be notified by letter from the Chairperson, with a copy of the Board Appointment Policy attached, that they have been replaced due to their failure to attend the required percentage of meetings.
- The Greene County Board of Commissioners requests that all Boards/Committees to which they make appointments communicate and provide written minutes if requested by the Board.
- In order to allow more individuals an opportunity to serve on Greene County Boards/Committees, the County Commissioners establish a limit of time an individual can serve, unless specified by a State or Regional Board or requested reappointments. The term limit shall be three full terms with 3 years per term. Filling an unexpired term or probationary term does not count toward the term limits.

4

Signature

I understand the responsibilities/policy of serving as a board member and affirm that the information in this application is true and correct.

X Kendall Paramore

Signature (above)

4/5/2023

Date (above)

Date: April 5th, 2024

RE: Greene County Planning Board

My name is Kendall Paramore, I live at 3833 Ormondsville Rd, in the Ormondsville Community. I am interested in getting involved with the Greene County Planning Board. I serve as the District Manager of the Southeastern Drainage Office in Grifton, NC. We cover 12 counties in Eastern North Carolina and Greene County is one of them. All be it in a small area, we cover the areas out near Shine and Jason to the county line as they flow into Bear Creek. I work daily with Planning Departments all across Eastern North Carolina to help improve Drainage for the local communities. We get involved with assisting them in consulting and writing grants to help improve flooding.

I am a 2005 graduate of East Carolina University with a degree in Construction Management and minor in Business Administration. I was raised on a farm in Pitt County, but my wife is a life long resident of Greene County and Ormondsville. I serve on a couple of boards for different Organizations in Pitt County, but I would love the opportunity to get involved here in Greene County. This is home and where we have chosen to raise our family. My experience will help me to serve this county and our communities.

Thank You for your consideration and I hope to hear from you.

Sincerely,

Kendall Paramore
252-902-9218

Board of Commissioners

Bennie Heath – Chairman
James T. Shackleford – Vice-Chair
Derek Burress
Ray Johnson
Jerry Jones

**County Manager**

Kyle J. DeHaven

County Attorney

Gay Stanley

Finance Director

Sandy Shirtz

From: Kyle J. DeHaven, County Manager

Re: Approval; 23/24 Contract to Audit

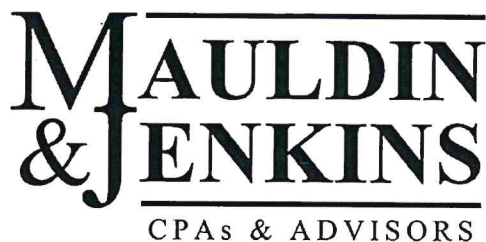
Date: May 6, 2024

Attached is the proposed FY23/24 Contract for Audit services from Mauldin Jenkins. This is the 3rd year in a 3-year agreement with Mauldin Jenkins to Audit our financial statements. The price is for \$82,000. We have had great success in working with this firm and appreciate the skill and value they bring. The manager will be available for questions at this time.

Action Recommended:

Motion to approve the FY 23/24 Contract to Audit with Mauldin Jenkins

Board Action is Needed



April 22, 2024

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

Attn: Sandy Shirtz, Interim 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, 2024.

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. Other Schedules 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, 2024 and to issue our reports no later than December 1, 2024. 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 \$82,000 for the year ended June 30, 2024. 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



LeAnn Bagasala

RESPONSE:

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

By: _____

Title: _____

The	Governing Board
of	County Commissioners
	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	Date Audit Will Be Submitted to LGC
	06/30/24	10/31/24

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 on or 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. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

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.
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.

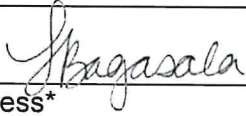
4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, 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 Unit	Greene County
Audit Fee (financial and compliance if applicable)	\$ 82,000
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 82,000

Discretely Presented Component Unit	n/a
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Mauldin & Jenkins, LLC	
Authorized Firm Representative (typed or printed)* LeAnn Bagasala	Signature* 
Date* 04/22/24	Email Address* lbagasala@mjcpa.com

GOVERNMENTAL UNIT

Governmental Unit*	
Greene County	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address*

Chair of Audit Committee (typed or printed, or "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.

Sum Obligated by This Transaction:	\$ 82,000
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* (Enter date in box to right)	
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.

Sum Obligated by this Transaction:	\$
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