

**AGENDA – MEETING
GREENE COUNTY BOARD OF COUNTY COMMISSIONERS
10:00 AM — GREENE COUNTY OPERATIONS CENTER
MONDAY, APRIL 4, 2022**

A. CALL TO ORDER

Invocation/Pledge to the Flag

B. APPROVAL OF AGENDA

C. CONSENT AGENDA

1. March 21, 2022 Regular Meeting Minutes
2. Release/Refunds
3. Budget Amendment; Health

D. BOARD OF EQUALIZATION AND REVIEW

1. Oath of Office

E. PUBLIC COMMENTS

F. PRESENTATIONS

1. Joy Brock; Greene County Department of Public Health
 - a. Greene County Child Fatality Prevention Team and the Community Child Protection Team
 - b. Upcoming Vacancies
 - c. Public Health Week – April 4th – 10th
2. Tammy Childers & George Kramer; East Carolina Workforce Development Board
3. Brock Kearney; Paramedic Transition Plan Update
4. Judge Heath; MOU for Regional Recovery Center

G. COUNTY MANAGERS REPORT

1. FY 21/22 Audit Proposal
2. Proclamation; Drug Court Month
3. Appointment; Interim Finance Officer
4. Proposal; HVAC Equipment

H. COUNTY ATTORNEY COMMENTS

I. COMMISSIONER'S REPORT AND RECOMMENDATION

J. ADJOURN

C

Commissioners
Bennie Heath - Chairman
James T. Shackleford-Vice Chair
Jerry Jones
Susan Blizzard
Derek Burress



County Manager
Kyle J. DeHaven

Finance Officer
Beverly T. Stroud

County Attorney
Gay Stanley

From: Kyle J. DeHaven, County Manager

Re: Consent Agenda

Date: April 4, 2022

The Consent Agenda for the April 4, 2022 Regular meeting consists of the following items:

- 1.) March 21, 2022, Regular Meeting Minutes
- 2.) Releases/Refunds
- 3.) BA; Health

Action Recommended:

Motion to accept the Consent Agenda

Board Action is Needed

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NORTH CAROLINA
COUNTY OF GREENE

The Greene County Board of Commissioners met in regular session on Monday, March 21, 2022 at 7:00 p.m. in the Greene County Operations Center. Present for the meeting: Chairman Bennie Heath, Vice Chairman James T. Shackleford Jr, Commissioners Jerry Jones, Susan Blizzard and Derek Burress, 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, and asked Commissioner Blizzard to give the invocation and lead the Pledge to the Flag.

B. Approval of Agenda

Chairman Heath asked that the following changes be made to the agenda. Presentation was added making Section E Presentation with Sarah Stroud of East Pointe make a presentation. This change will County Manager's Report – F, County Attorney Comments – G, Commissioner's Report and Recommendation – H, Closed Session – I, and Adjourn – J. F3 Resolution – Grant Project Budget Ordinance was also added.

On motion by Commissioner Jones and seconded by Commissioner Blizzard with the noted changes, the Board voted unanimously to approve the agenda with the noted changes.

C. Consent Agenda

Chairman Heath noted that the March 7th minutes had been corrected.

On motion by Commissioner Jones and second by Commissioner Blizzard the Board voted unanimously to approve the Consent Agenda.

- March 7, 2022 Regular Meeting Minutes
- March 4, 2022 Information Retreat Meeting Minutes
- March 14, 2022 Special Session Meeting Minutes
- Releases/Refunds
- Consideration of late present use value applications
- Monthly Collection Report

- Budget Amendment; DSS
- Budget Amendment; Health
- Budget Amendment; Senior Center

Refunds: NCVTS Tax & Tag

Sharon Roebuck Carter	\$6.74	Trina Denise Warren	\$37.07		
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D. Public Comments

1. Salvador Tinoco, 209 SE Second St, Snow Hill, NC. Mr. Tinoco came to speak about county personnel leaving to work in other counties due to pay.

E. Presentation

1. Sarah Stroud, East Pointe. Ms. Stroud presented to the Board what East Pointe currently does for the County and what to look forward to in the coming year.

F. County Manager Report

1. Mr. DeHaven presented a Proposal for Audit Services for the 21/22 Fiscal Year. He then requested that this be tabled to allow for this to be advertised and presented at the April 4th meeting.

On motion by Commissioner Jones and seconded by Commissioner Blizzard the Board voted unanimously to table this until the next meeting.

2. Mr. DeHaven next presented a Resolution in support of an All-Way Stop at the intersection of Rt. 91 and Middle School Road in the attempt to help prevent accidents at this intersection. The Greene County Transportation Committee approved and recommended this solution. Commissioner Blizzard stated this alternative may cause more congestion at this intersection instead of helping.

On motion by Commissioner Jones and seconded by Commissioner Shackleford the Board voted unanimously to approve the Resolution.

3. Mr. DeHaven next presented a Resolution Adopting Grant Project Budget Ordinance for State Capital Infrastructure Funds (SCIF) 392 and SCIF 625. SCIF 392 in the amount of \$400,000 is to be used for the construction of a new EMS station in the Eastern part of Greene County to lower EMS response time for citizens seeking Emergency Medical Transport. SCIF 625 in the amount of \$650,000 will have four uses, which are \$350,000 to be used for construction of a new EMS

station in the Eastern part of Greene County to lower EMS response time for citizens seeking Emergency Medical Transport with any leftover funds, if any, being used to renovate existing EMS facilities how the County deems most appropriate, and also to subgrant to three local Non-profits in the amount of \$100,000 each being Greene County Interfaith, Greene County Museum, and Greene County Improvement.

On motion by Commissioner Jones and seconded by Commissioner Shackleford the Board voted unanimously to approve the Resolution.

G. County Attorney Report

No comment.

H. Commissioner's Report and Recommendations

Chairman Heath gave a COVID update and was please to announce that the county has only 1 active case of COVID at this time.

Commissioner Burress congratulated Zy'Quan Williams and Joshua Hussey for signing letters of intent to pursue their athletic careers at Guilford College. He also congratulated Ariana Infante on her acceptance to NC State and the Goodnight Scholars Program, which will cover her college expenses and Coley Dyer, a freshman that placed third in the state HOSA competition in the Family Medicine Physicians category. Dyer will compete on the national stage in Music City, Tennessee. Commissioner Burress also congratulated Greene County native and Pitt Community College head baseball coach Tommy Eason on his 500th career win after defeating Bryant and Stratton Saturday in a doubleheader. He also wanted to acknowledge our county's social workers as March is National Social Worker appreciation month. He also noted that this week is National Poison Prevention Week and said there will be several "Operation Medicine Drop" events under way throughout the state. He stated there will be drop off points throughout the county. Look for green bins in the Justice Center, the Hookerton Town Hall and Realo Pharmacy. There are also locked boxes at the Senior Center that are loaned out to help keep medications out of the wrong hands. He reminded the other Commissioners of the Annual District Meeting in New Bern this week.

Commissioner Blizzard expressed concerns about updating the DSS/Health Department Building entrances as she believes this is needed. Kyle DeHaven stated this has been discussed numerous times in the past couple of weeks and is being looked into.

I. CLOSED SESSION – Economic Development and Personnel

Motion/Second into: Motion by Commissioner Jones and second by Commissioner Blizzard.

Motion/Second out: Motion by Commissioner Blizzard and second by Commissioner Jones

I. ADJOURN

On motion by Commissioner Blizzard and second by Commissioner Jones to adjourn the meeting, the Board voted unanimously to adjourn.

Bennie Heath, Chairman

Attest:

Kyle J. DeHaven, Clerk to the Board

[illegible]

C3

Date: April 4, 2022Dept. Name: Health DepartmentDept. # 11**BUDGET REVISIONS**

<u>Revenues</u>		<u>Expenditures</u>	
<u>Account #</u>		<u>Account #</u>	
11-172-4385-04	Food & Lodging State - 260.00	11-562-5275-00	F&L Contracted Srvc - 260.00
TOTAL	- 260.00	TOTAL	- 260.00

Food & Lodging -\$260: The Greene County Department of Public Health did not receive the exact amount that was anticipated for the completion of 100% of food, lodging, and institution inspections and maintaining an internal Quality Assurance Plan which was reviewed by an Environmental Health Regional Specialist.

Requested by: Jay Brock Approved by: _____

Commissioners
Bennie Heath - Chairman
James T. Shackleford-Vice Chair
Jerry Jones
Susan Blizzard
Derek Burruss



County Manager
Kyle J. DeHaven

Finance Officer
Beverly T. Stroud

County Attorney
Gay Stanley

From: Kyle J. DeHaven, County Manager

Re: Board of Equalization and Review

Date: April 4, 2022

The Board of Equalization and review will convene to discuss any formal appeals of real property value.

Action Recommended:

Recess Greene Count Board of Commissioners Meeting

Convene as Greene County Board of Equalization and Review

Recess Board of Equalization and Review

**Reconvene as Greene County Board of Commissioners
Board Action is Needed**

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Stephanie C. Wiggins
Tax Administrator



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

Phone 252-747-3615

AGENDA

GREENE COUNTY BOARD OF EQUALIZATION AND REVIEW GREENE COUNTY OPERATIONS CENTER

April 4, 2022 – 10:00 A.M.

ORDER OF BUSINESS

A. Call to Order

B. Oath of Office

C. Agenda:

As of March 29, 2022 there have been no formal requests received to appeal real property to the Board of Equalization and Review.

If no other appeals, recommend recess of 2022 Board of Equalization and Review until Monday, April 18, 2022 - 7:00 P.M.

Fla

Commissioners
Bennie Heath - Chairman
James T. Shackelford-Vice Chair
Jerry Jones
Susan Blizzard
Derek Burress



County Manager
Kyle J. DeHaven

Finance Officer
Beverly T. Stroud

County Attorney
Gay Stanley

From: Kyle J. DeHaven, County Manager

Re: Joy Brock; Greene County Dept. of Public Health

Date: April 4, 2022

Ms. Brock will go over the Greene County Child Fatality Prevention Team and the Community Child Protection Team. She will be available at this time.

Action Recommended:

Motion as requested by Ms. Brock

Board Action is Needed

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Greene County Child Fatality Prevention Team (CFPT) & Community Child Protection Team (CCPT)

Position	Name
DSS Director	Amanda Smith
Member of DSS Director's Staff	Shatara Stanback
Local Law Enforcement Officer	Brad Conwell
Attorney from the DA's office	
ED, or designee – Local Community Action Agency (JCPC)	Antonio Blow
School Superintendent, or designee	Kathy Dail
DSS Board Member	Trey Cash
Local Mental Health professional	Cotina Thorne
Local Guardian ad litem Coordinator, or designee	Sabastian M. Ratliff, Jr.
Public Health Director	Joy Brock
Local health care provider	Suzanne Henning, RN
EMS provider or firefighter	Brock Kearney
District Court Judge (ILO)	Allyson Smith
County Medical Examiner	Craig Garner
Local child care facility or Head Start program	Saraphinea Sheppard
Parent of a child who died before reaching the child's 18 th birthday	
Team Coordinator	Betty Shingleton

§ 7B-1406. Community Child Protection Teams; Child Fatality Prevention Teams; creation and duties.

(a) Community Child Protection Teams are established in every county of the State. Each Community Child Protection Team shall:

- (1) Review, in accordance with the procedures established by the director of the county department of social services under G.S. 7B-1409:
 - a. Selected active cases in which children are being served by child protective services; and
 - b. Cases in which a child died as a result of suspected abuse or neglect, and
 1. A report of abuse or neglect has been made about the child or the child's family to the county department of social services within the previous 12 months, or
 2. The child or the child's family was a recipient of child protective services within the previous 12 months.
- (2) Submit annually to the board of county commissioners' recommendations, if any, and advocate for system improvements and needed resources where gaps and deficiencies may exist.

In addition, each Community Child Protection Team may review the records of all additional child fatalities and report findings in connection with these reviews to the Team Coordinator.

(b) Any Community Child Protection Team that determines it will not review additional child fatalities shall notify the Team Coordinator. In accordance with the plan established under G.S. 7B-1408(1), a separate Child Fatality Prevention Team shall be established in that county to conduct these reviews. Each Child Fatality Prevention Team shall:

- (1) Review the records of all cases of additional child fatalities.
 - (2) Submit annually to the board of county commissioners' recommendations, if any, and advocate for system improvements and needed resources where gaps and deficiencies may exist.
 - (3) Report findings in connection with these reviews to the Team Coordinator.
- (c) All reports to the Team Coordinator under this section shall include:
- (1) A listing of the system problems identified through the review process and recommendations for preventive actions;
 - (2) Any changes that resulted from the recommendations made by the Local Team;
 - (3) Information about each death reviewed; and
 - (4) Any additional information requested by the Team Coordinator. (1993, c. 321, s. 285(a); 1998-202, s. 6.)

§ 7B-1407. Local Teams; composition.

(a) Each Local Team shall consist of representatives of public and nonpublic agencies in the community that provide services to children and their families and other individuals who represent the community. No single team shall encompass a geographic or governmental area larger than one county.

(b) Each Local Team shall consist of the following persons:

- (1) The director of the county department of social services and a member of the director's staff;

- (2) A local law enforcement officer, appointed by the board of county commissioners;
 - (3) An attorney from the district attorney's office, appointed by the district attorney;
 - (4) The executive director of the local community action agency, as defined by the Department of Health and Human Services, or the executive director's designee;
 - (5) The superintendent of each local school administrative unit located in the county, or the superintendent's designee;
 - (6) A member of the county board of social services, appointed by the chair of that board;
 - (7) A local mental health professional, appointed by the director of the area authority established under Chapter 122C of the General Statutes;
 - (8) The local guardian ad litem coordinator, or the coordinator's designee;
 - (9) The director of the local department of public health; and
 - (10) A local health care provider, appointed by the local board of health.
- (c) In addition, a Local Team that reviews the records of additional child fatalities shall include the following five additional members:
- (1) An emergency medical services provider or firefighter, appointed by the board of county commissioners;
 - (2) A district court judge, appointed by the chief district court judge in that district;
 - (3) A county medical examiner, appointed by the Chief Medical Examiner;
 - (4) A representative of a local child care facility or Head Start program, appointed by the director of the county department of social services; and
 - (5) A parent of a child who died before reaching the child's eighteenth birthday, to be appointed by the board of county commissioners.
- (d) The Team Coordinator shall serve as an ex officio member of each Local Team that reviews the records of additional child fatalities. The board of county commissioners may appoint a maximum of five additional members to represent county agencies or the community at large to serve on any Local Team. Vacancies on a Local Team shall be filled by the original appointing authority.
- (e) Each Local Team shall elect a member to serve as chair at the Team's pleasure.
- (f) Each Local Team shall meet at least four times each year.
- (g) The director of the local department of social services shall call the first meeting of the Community Child Protection Team. The director of the local department of health, upon consultation with the Team Coordinator, shall call the first meeting of the Child Fatality Prevention Team. Thereafter, the chair of each Local Team shall schedule the time and place of meetings, in consultation with these directors, and shall prepare the agenda. The chair shall schedule Team meetings no less often than once per quarter and often enough to allow adequate review of the cases selected for review. Within three months of election, the chair shall participate in the appropriate training developed under this Article. (1993, c. 321, s. 285(a); 1997-443, s. 11A.100; 1997-456, s. 27; 1997-506, s. 52; 1998-202, s. 6.)

Commissioners
Bennie Heath - Chairman
James T. Shackleford-Vice Chair
Jerry Jones
Susan Blizzard
Derek Burruss



County Manager
Kyle J. DeHaven

Finance Officer
Beverly T. Stroud

County Attorney
Gay Stanley

F26

From: Kyle J. DeHaven, County Manager

Re: Joy Brock; Greene County Dept. of Public Health

Date: April 4, 2022

Ms. Brock will go over the upcoming vacancies of the Department of Public Health

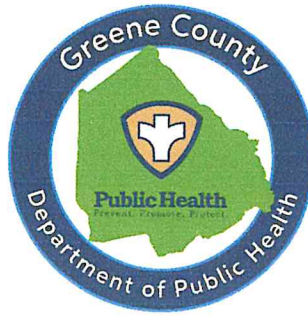
Action Recommended:

Informational

No Board Action is Needed

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To: Kyle DeHaven, County Manager
Greene County Board of Commissioners
Glenn Bunch, Board of Health Chairman

From: Joy Brock, Health Director
Greene County Department of Public Health

Date: March 28, 2022

Re: Board of Health vacant positions

The purpose of this memo is to inform you that as of June 30, 2022, the Greene County Board of Health will have 2 board vacancies. One of the individuals currently serving will no longer be eligible to serve (he has reached the end of his three consecutive three-year terms). The other individual currently serving is eligible for another term.

Our plan of action:

- Post on the Greene County Website
- Post on the Health Department Website
- Post on the Health Department Facebook page
- Post on the Greene County Facebook page
- Inform the Board of Commissioners – April 4th meeting and April 18th meeting
- Accept applications through May 9th at 5 p.m.
- Discuss applications at the Board of Health meeting on May 10th at 7 p.m.
- Make a recommendation to the Board of Commissioners at their May 16th meeting

Advertisement:

The Greene County Board of Health is currently seeking two individuals to serve on the board. We are recruiting for the following vacancies: Pharmacist and Registered Nurse. You must be a Greene County resident and attend 75% of the meetings. Board of Health members are appointed to three-year terms and may serve a maximum of three consecutive three-year terms. The Greene County Board of Health meets the 2nd Tuesday of every other month (January, March, May, July, September, and November) at 7 p.m. If you're interested in applying, please visit [Board Openings – Greene County, North Carolina \(greencountync.gov\)](https://www.greencountync.gov/Board-Openings) for a Board Appointment Application. Applications will be accepted through Monday, May 9, 2022 at 5 p.m.

F1c

Commissioners
Bennie Heath - Chairman
James T. Shackleford-Vice Chair
Jerry Jones
Susan Blizzard
Derek Burress



County Manager
Kyle J. DeHaven

Finance Officer
Beverly T. Stroud

County Attorney
Gay Stanley

From: Kyle J. DeHaven, County Manager

Re: Joy Brock; Greene County Dept. of Public Health

Date: April 4, 2022

Ms. Brock present a proclamation declaring April 4-10 Public Health Week. It is attached for Review.

Action Recommended:

Motion to approve the Proclamation declaring April 4-10 Public Health week

Board Action is Needed

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PUBLIC HEALTH WEEK 2022
PROCLAMATION
GREENE COUNTY BOARD OF COMMISSIONERS

WHEREAS, the Greene County public health workforce is a critical component of our emergency response to natural and man-made disasters and widespread disease outbreaks in our county, including COVID-19; and

WHEREAS, our county and state public health workers have been courageous, inventive and tireless in their work to protect our residents from the threats of the COVID-19 pandemic, while continuing to perform their other essential public health functions, often times at the risk of their own safety and health; and

WHEREAS, public health measures to control and eliminate infectious diseases, improve environmental sanitation, and promote healthy lifestyle practices have been the greatest cause of improved health status and increased life expectancy for the residents of our County and all North Carolina's residents; and

WHEREAS, public health plays a critical role advancing health equity and preventing chronic diseases and injuries, resulting in improved productivity and decreased health care costs for all North Carolinians; and

WHEREAS, the Greene County Department of Public Health and their partners are committed to a continued emphasis on prevention in public health, and to helping our county reach a better state of health through actions outlined in the Healthy North Carolina 2030 objectives; and

WHEREAS, communities, local health departments, employers, hospitals and health care providers, individuals and families, insurers, county leaders and policy makers, faith-based communities, and schools and child care facilities must work together to identify and develop innovative solutions to health problems facing the people of Greene County; and

WHEREAS, the Greene County Board of Commissioners encourages all residents to recognize that public health is working to ensure that all residents are protected from threats such as COVID-19, influenza, foodborne disease, injury, and chronic diseases such as diabetes, heart disease, and asthma;

WHEREAS, April 4 - 10, 2022, has been designated as NATIONAL PUBLIC HEALTH WEEK;

NOW, THEREFORE, WE, THE MEMBERS OF THE GREENE COUNTY BOARD OF COMMISSIONERS in regular session, do hereby UNANIMOUSLY PROCLAIM that April 4 - 10, 2022, shall be designated as "PUBLIC HEALTH WEEK" in Greene County, and commend its observance to all county residents and convey our deepest gratitude to those public health professionals who serve our county every day.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of the County of Greene in the State of North Carolina this 4th day of April in the year of our Lord two thousand and twenty-two.

BENNIE HEATH, CHAIR
GREENE COUNTY BOARD OF COMMISSIONERS

F2

Commissioners
Bennie Heath - Chairman
James T. Shackelford-Vice Chair
Jerry Jones
Susan Blizzard
Derek Burruss



County Manager
Kyle J. DeHaven

Finance Officer
Beverly T. Stroud

County Attorney
Gay Stanley

From: Kyle J. DeHaven, County Manager

Re: Tammy Childers & George Kramer

Date: April 4, 2022

Ms. Tammy Childers, of the Eastern Carolina Workforce Development Board, will make a presentation to the Commissioners to give an update on workforce development activities and board appointments. They would also like to recognize Greene County for their Work Ready Communities recertification.

Action Recommended:

Informational

No Board Action is Needed

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F3
County Manager
Kyle J. DeHaven

Finance Officer
Beverly T. Stroud

County Attorney
Gay Stanley

From: Kyle J. DeHaven, County Manager

Re: Brock Kearney; Paramedic transition update

Date: April 4, 2022

Mr. Brock Kearney will present an update to the Paramedic Transition recently undertaken by the County. He will briefly present the status of this transition and answer any questions pertaining to this topic.

Action Recommended:

Informational

No Board Action is Needed

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F4

Commissioners
Bennie Heath - Chairman
James T. Shackleford-Vice Chair
Jerry Jones
Susan Blizzard
Derek Burress



County Manager
Kyle J. DeHaven

Finance Officer
Beverly T. Stroud

County Attorney
Gay Stanley

From: Kyle J. DeHaven, County Manager

Re: Judge Heath; MOU to explore a partnership of a Regional Recovery Center

Date: April 4, 2022

Judge Heath will present a Resolution that acts as a MOU that explores a partnership to create a Regional Recovery Center. She will give detail of this endeavor and be available to answer any and all questions at this time.

Action Recommended:

Motion to the approve the MOU for a Regional Recovery Center

Board Action is Needed

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Jerry Jones
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Derek Burrese



County Manager
Kyle J. DeHaven

Finance Officer
Beverly T. Stroud

County Attorney
Gay Stanley

**A RESOLUTION BY THE COUNTY OF GREENE
TO APPROVE A MEMORANDUM OF UNDERSTAND (MOU) TO EXPLORE A
PARTNERSHIP TO CREATE A 8TH JUDICIAL DISTRICT RECOVERY CENTER
TO SERVE GREENE, LENOIR & WAYNE COUNTIES**

WHEREAS, From 2000-2020, the opioid epidemic has taken more than 28,000 lives, torn families apart and ravaged communities across North Carolina. The Center for Disease Control and Prevention estimates the total “economic burden” of prescription opioid use alone in the United States to be \$78.5 billion a year, including the costs of healthcare, lost productivity, addiction treatment, and criminal justice involvement; and

WHEREAS, in January 2021, all 100 North Carolina counties and forty-five municipalities signed on to a \$26 billion dollar Nation Settlement Agreement with pharmaceutical distributors to settle the State’s claims against the pharmaceutical distribution companies for misconduct and irresponsibility in marketing and monitoring opioids. North Carolina will receive nearly \$75 million dollars; and

WHEREAS, North Carolina developed a Memorandum of Agreement which provides that all settlement funds be used to address the opioid epidemic, with an emphasis on high-impact strategies and collaborative strategic planning. Eighty percent of funds received will be proportionately distributed directly to each county with requirements on the use of those funds; and

WHEREAS, regional collaboration is strongly encouraged on the North Carolina Memorandum of Agreement. Regional collaboration will enable resources and services to be directed by local leaders who understand the unique needs of their communities; and

WHEREAS, the 8th Judicial District is already engaged in an inter-county collaborative structure, with strong working relationships, which provide a forum for district wide planning in the use of opioid settlement funds; and

WHEREAS, the counties agree to create an exploratory committee, representative of all three (3) counties, to initiate collaboration to propose a strategic plan to develop a district wide Recovery Center to abate substance use harm. The Recovery Center could include Accountability and Recovery Courts, Treatment and Social Services, housing, transportation, education, employment, family services and community support; and

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Commissioners
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County Attorney
Gay Stanley

NOW THEREFORE BE IT RESOLVED; that the Greene County Board of Commissioners hereby approve this resolution authorizing the Chairman to execute an MOU that will establish an exploratory committee between Greene, Lenoir and Wayne counties to develop a proposed partnership to create a Recovery Center within the 8th Judicial District to administer funds directed to each county from the opioid litigation settlement.

Adopted this the _____ day of _____, 2022.

Bennie Heath, Chairman
Greene County Board of Commissioners

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"Greene County is an equal opportunity provider, employer and lender."
To file a complaint of discrimination write USDA, Director, Office of Civil Rights, 1400 Independence Ave., SW, Washington, DC 20250-9410 or call (800) 795-3272 or (202) 720-6382 (TDD)

Memorandum of Understanding

Between

Greene County, Lenoir County and Wayne County

This Memorandum of Understanding (MOU) sets forth the terms and understanding between Greene, Lenoir and Wayne Counties to explore a partnership to create an 8th Judicial District Recovery Center.

Background

From 2000-2020, the opioid epidemic has taken the lives of more than 28,000 North Carolinians, torn families apart, and ravaged communities from the mountains to the coast. The COVID-19 pandemic has compounded the opioid crisis, increasing levels of drug use, addiction and overdose deaths. The Center for Disease Control and Prevention estimates the total “economic burden” of prescription opioid use alone in the United States is \$78.5 billion a year, including the costs of healthcare, lost productivity, addiction treatment, and criminal justice involvement. When users can no longer access opioids, they turn to other illegal drugs and addictive substances.

In January, 2021, all 100 North Carolina counties, including Greene, Lenoir and Wayne, and forty-five municipalities signed on to a \$26 billion multistate National Settlement Agreement with pharmaceutical distributors to settle the State’s claims against the pharmaceutical distribution companies for misconduct and irresponsibility in marketing and monitoring opioids. North Carolina will receive nearly \$750 million dollars.

North Carolina developed a Memorandum of Agreement which provides, like the National Settlement Agreement, that all opioid settlement funds will be used to address the opioid epidemic, with an emphasis on high-impact strategies and collaborative strategic planning. Eighty percent of the funds received will be proportionately distributed directly to each county with specific directives and requirements that the funds be used to support identified services for persons with opioid use disorder, co-occurring substance use disorder or mental health conditions.

Regional collaboration is encouraged under North Carolina’s Memorandum of Agreement. Local leaders are in the best position to know their community and determine what its needs are. Collaboration will enable resources and services to be most effectively maximized to accomplish the goals of North Carolina’s Memorandum of Agreement and the National Settlement Agreement.

The 8th Judicial District already engages within a highly inter-county collaborative structure, with strong working relationships. This structure and relationships have already resulted in work on the impact of opioid use disorder within the 8th Judicial District. Continuing and strengthening this structure and relationships, district wide within the guidelines of the North Carolina Memorandum of Agreement will enable our communities to significantly impact those

citizens suffering from the impact of opioid and co-occurring substance use disorder and mental health issues.

Purpose

This MOU will allow the 8th Judicial District composed of Greene, Lenoir and Wayne Counties to accomplish the goals of the National Opioid Settlement Agreement and the North Carolina Memorandum of Agreement to develop district wide, high-impact opioid abatement strategies and collaborative strategic planning, by exploring the possibility of pooling county funds and developing a district wide Recovery Center to receive and administer the settlement funds.

The above goals will be accomplished by undertaking the following activities:
Creating an explorative committee, representative of all three counties, to initiate collaboration to propose a strategic plan to develop a district wide Recovery Center to abate substance use harm. The Recovery Center would encompass Accountability and Recovery Courts, Treatment and Social Services, to include housing, transportation, education, employment, family services and community support.

Reporting

(Record who will evaluate effectiveness and adherence to the agreement and when evaluation will happen)

Funding

This MOU is not in any way to be considered a commitment of funds.

Duration

This MOU is at-will and may be modified by mutual consent of authorized officials from Greene, Lenoir, and Wayne Counties. This MOU shall become effective upon signature by the Chairpersons of the Board of Commissioners, and the County Managers of Greene, Lenoir and Wayne Counties and will remain in effect until modified or terminated by any one of the partners by mutual consent. In the absence of mutual agreement by the authorized officials from Greene, Lenoir and Wayne Counties, this MOU shall end on ????

Contact Information

Greene County
Benny Heath, Chairperson of Board of Commissioners
Kyle DeHaven, County Manager
Address
Telephone
Fax
E-mail

Lenoir County
Linda Rouse-Sutton, Chairperson of Board of Commissioners
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Kyle DeHaven, Greene County Manager

Linda Rouse-Sutton, Lenoir County, Chairperson of Board of Commissioners

Michael James, Lenoir County Manager

Joe Daughtery, Wayne County, Chairperson of Board of Commissioners

Craig Honeycutt, Wayne County Manager

Commissioners
Bennie Heath - Chairman
James T. Shackleford-Vice Chair
Jerry Jones
Susan Blizzard
Derek Burress



61
County Manager
Kyle J. DeHaven

Finance Officer
Beverly T. Stroud

County Attorney
Gay Stanley

From: Kyle J. DeHaven, County Manager

Re: Approval; RFP for auditing services for FY 21/22

Date: April 4, 2022

An RFP was advertised for FY21/22 audit services. One proposal was received with 2 other firms declining to propose. The proposing firm was Mauldin & Jenkins. Their proposal is attached. The pricing of the audit is very competitive in today's market.

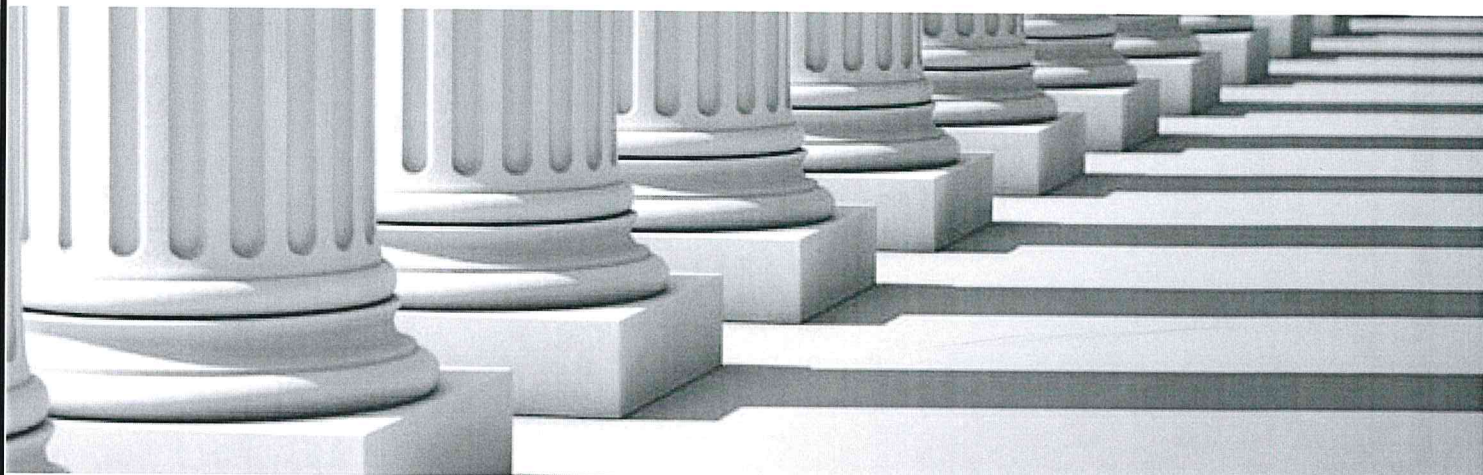
Action Recommended:

Motion to approve the proposed audit contract with Mauldin & Jenkins

Board Action is Needed

229 Kingold Blvd., Suite D • Snow Hill, NC 28580 • (252) 747-3446 • FAX (252) 747-3884
www.greenecountync.gov

The mission of Greene County Government is to serve and improve the lives of all citizens by providing high-quality, cost-effective services in an open, professional and ethical environment



Greene County, North Carolina

**Cost Proposal to Provide Audit Services
Fiscal Year June 30, 2022 through 2024**

Mauldin & Jenkins Certified Public Accountants

Tim Lyons, CPA, CGMA, Partner

Phone: (866) 799-5810

Email: tlyons@mjcpa.com

**508 Hampton Street, Suite 100
Columbia, South Carolina 29201**

Web: www.mjcpa.com

**MAULDIN
& JENKINS**

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Transmittal Letter

March 30, 2022

County of Greene, North Carolina
Kyle J DeHaven, County Manager
229 Kingold Blvd, Suite #D, Snow Hill, NC 28580

Ladies and Gentlemen:

Mauldin & Jenkins is pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the County of Greene, North Carolina (the "County"). It is our understanding that the County is requesting proposals from qualified firms of certified public accountants to establish a contract for the professional services of a Certified Public Accountant (the "auditor") for financial and compliance audits. The contract for such audit services will be for the fiscal year ended June 30, 2022 and ending with the fiscal year ended June 30, 2024, subject to annual review and the annual availability of an appropriation for audit services by the County.

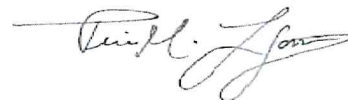
As requested by the County, we have enclosed on the following pages an all-inclusive maximum fee for the financial and compliance audit services for the fiscal years noted above. This sealed cost proposal contains all pricing information relative to the performance of the audit. The total all-inclusive maximum price for the County's financial audit for the fiscal years ending June 30, 2022 through 2024 is as follows:

- 2022 - \$72,000
- 2023 - \$77,000
- 2024 - \$82,000

As a partner at Mauldin & Jenkins, LLC, I am certified and authorized to represent Mauldin & Jenkins, empowered to submit the bid, and authorized to sign a contract with the County. Our total all-inclusive maximum price for providing annual financial and compliance auditing services to the County is contained on the following pages. We appreciate the opportunity to propose and we look forward to hearing from you.

Sincerely,

MAULDIN & JENKINS, LLC



Tim Lyons, CPA, CGMA
Partner

1. Type of Audit Programs Used

After performing our review of your present accounting systems, we will use Firm manuals specifically designed for governments to develop audit programs tailored to the County which incorporate the requirements set forth above. The programs we use are standard governmental audit program developed by Thompson Reuters Checkpoint. The Practitioner's Publishing Company, or PPC, programs are able to be tailored to each specific client, given the specific needs and services. The programs will then be used to develop the necessary audit procedures to conduct the County's audit. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the County present fairly, in all material respects, the financial position and results of operations of the County in conformity with accounting principles generally accepted in the United States of America. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities exist which might prohibit us from expressing an unqualified opinion or if any other circumstances are encountered that require extended services, we will promptly advise the County. No extended services will be performed unless they are authorized in contractual agreement or in an amendment to the agreement.

Upon completion of the above phase of planning the audit, we will prepare a letter of items we will need to conduct the final audit fieldwork. The requested items will be tailored to the County based on our understandings of the County's operations. This "letter" is provided through a workflow program called Suralink. This is a secure, cloud based interactive model which allows both sides to comment, upload attachments, and see progress of the files provided. This prevents the duplication of requests or instances where clients have been asked to provide the same item multiple times. We have been using the program over the past year and have received numerous comments from clients on how efficient this has made the process. The list can be modified to show only outstanding items, allowing the preparation listing to transform into a "live" open items list.

For final audit fieldwork, we will schedule our visits with the County's management. We will then begin an unfragmented process of auditing the County.

Upon completion of the audit fieldwork, we will draft copies of all respected reports. If the County would not mind, we like to prepare such reports while continuing to work at the County's offices. We find this process to be more efficient than returning to our office. This allows us to incorporate County officials in various deliberations that are important to the conclusion of the overall process. Meetings with various officials will probably be held at that time.

Formal meetings will be conducted with the various parties upon the drafting of all reports. We will meet as needed to everyone's satisfaction.

2. Use of Statistical Sampling

Our approach to auditing relies heavily on the use of audit sampling as provided in Statement on Auditing Standards No. 39, *Audit Sampling*, as amended by SAS No. 111. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

We anticipate using audit sampling on the following types of audit tests:

- (1) Substantive tests of details of balance sheet account balances.
- (2) Substantive tests of details of transactions.
- (3) Tests of controls
- (4) Tests of compliance with laws and regulations

Our use of audit sampling will be based on the guidance in SAS 39 and SAS 111 and the AICPA Audit and Accounting Guide - Audit Sampling.

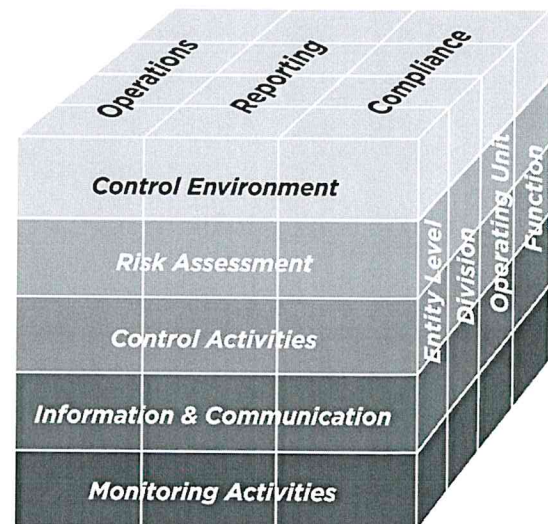
3. Use of Automated Processes and Internal Control Testing Methods

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the County's control structure consists of the following five elements as they relate to the County's ability to conduct operations and use resources in accordance with management's authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: the control environment; risk assessment, control activities, information and communication processes/systems, and monitoring.

The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory, regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

In our understanding of County's internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether County is using them;
- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis;



- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity's internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specific designed forms and questionnaires to document our understanding of the internal control structure. Recent changes in auditing standards, known as the risk assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.

4. Use of Information Systems Audit Specialists

Artificial Intelligence (AI)

Mauldin & Jenkins is excited to be one the **first accounting firms in the Southeast to utilize an artificial intelligence tool as part of our audit process** – the Ai Auditor from Mindbridge. The Ai Auditor allows for us to scan 100% of your transactions and provide new risk based insights during the audit (such as anomalous transaction patterns found). These risk based insights can be opportunities to correct mistakes or point to areas where there may be malicious activity. As part of our audit methodology, Ai systems are becoming what sampling used to be. Sampling was a coping mechanism for big data; the new coping mechanism for big data is Artificial Intelligence (AI). As the amount of data in the County increases, tools like these are more and more necessary to ensure we can provide you the highest quality audits and advice.

The MindBridge Ai Auditor was selected as one of the top new products by Accounting Today Magazine.

The Achilles' heel of auditing has always been sampling —the inability to look at more than a portion of the information available to the auditor. Advances in artificial intelligence and advanced data analytics raise the possibility of incorporating more — and eventually all — of a company's data into the audit, and for pioneering that, MindBridge Auditor Analytics' Ai is a Top New Product this year."

- Accounting Today Magazine

At the start of the engagement during our planning phase, we will assess the computer systems used by the County and plan how to utilize the Ai Auditor along with our trial balance software. This knowledge and utilization of our trial balance software will decrease time spent in initial file setup, trial balance setup, and data integrity testing. This approach and utilization of both programs will allow for more effective audits resulting in a fast sort, filter and analysis of transactions in a population, and provide for drilling down on those items that have the highest risk. Examples of uses of extraction and data analysis in our audit approach are as follows:

- Full coverage, 100% transaction analysis;

- Use of transaction analysis to provide new risk based insights during the audit (such as anomalous transaction patterns found) and allow for directed audit effort of unusual or outlier transactions;
- Analyzing general ledger detail transactions and journal entries for effective and efficient testing of all activity for the fiscal year as compared to the prior year;
- Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
- Searching check register listings for unrecorded items or checks written during the fiscal year;
- Converting bank or investment activity statements to Excel to provide for a quick listing of deposits for an entire period/year;
- Converting vendor file information to Excel and comparing employee files with addresses for any similar or unusual items related to vendor files;
- Downloading trial balances, detail journals, and selected transaction files into our software;
- Quick reporting and dashboards for the engagement team.

The trial balance downloaded will then be used to agree to the ultimate draft of the County's financial statements ensuring that all adjustments and balances are brought forward into the financial statements and providing a clean audit trail for review and support of the County's financial statements.

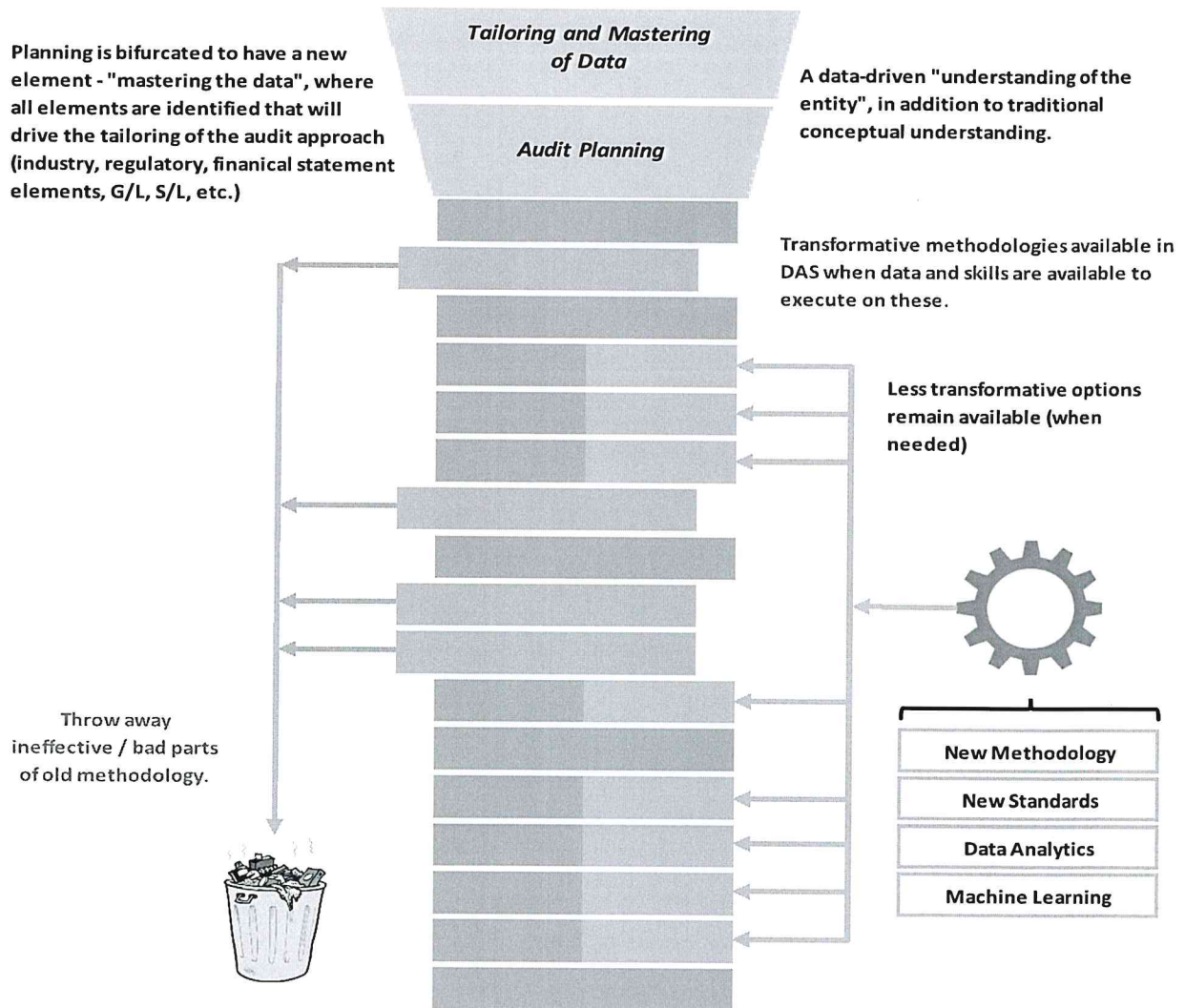
Should the County desire a need for our Ai Auditor software for non-audit purposes, we would be happy to assist management with our expertise in data analysis.

Dynamic Audit Solution in Development

Mauldin & Jenkins is one of only 38 of the top 100 CPA firms in the nation who have invested in the AICPA's new revolutionary audit tool and methodology – the Dynamic Audit Solution (DAS). The DAS is a transformational audit methodology brought to life through an innovative, cloud-based technology solution. It includes the AICPA evolving the auditing standards and creating new innovative audit methodologies to advance the financial statement audit using evolving technologies. This project is ongoing and was started in 2018. It is estimated to be completed in the next one to two years. Below is a picture of how the audit methodology will involve: the addition of a step prior to or during the planning phase of the audit in which we will "tailor and master" the auditee's data, remove old outdated audit procedures, and add transformational audit procedures (data analytics, AI, and Machine Learning).

The DAS will be an interactive tool with a "guided audit engagement process." The auditee and auditor will both have access to the tool with requests for information being made through the tool along with responses and uploaded data. The confirmation process, including the use of confirmation.com, will be integrated with the DAS tool. Both auditee and auditor would be able to see progress and status updates using the tool creating a collaborative environment for bringing the audit to conclusion. Many functions, forms, and even financial statements within the tool will be "smart" forms, with data being input only once and populating in many places throughout the audit documentation – making for an efficient and effective audit. Given the timeframe of the request for proposal, it is expected that this transformational new audit tool will be utilized on the audit of the County in later years of the initial contract period.

The following diagram attempts to animate the above thoughts.



5. Organization of the Audit Team

Below is the proposed engagement team and the estimated percentage of the time each member will spend on the audit:

Engagement Partner	12%
Quality Assurance Partner	5%
Director / Senior Manager	38%
Staff	45%
Total Engagement	<u>100%</u>

6. Information Contained in Management Letters

At the conclusion of the audit, we will issue a letter to management that includes our comments and recommendations for improving the County's financial management and accounting processes. In addition, we prepare a document that we refer to as our "Auditor's Discussion and Analysis (AD&A)." In conjunction with the management letter, the AD&A includes many of the required communications that between the independent auditor and management of the government as well as those charged with governance. Information that we prepare in our Auditor's Discussion and Analysis includes:

- (1) A summary of the audit and end result (i.e., type of opinions issued, any reportable conditions found, etc.)
- (2) A brief outline of the financial statements and related notes.
- (3) Some high-level financial analysis that includes examining revenue and expenditure trends in the County's General Fund as well as some historical information regarding major revenue streams, fund balances, etc.
- (4) Recommendations for improvement (these are typically the items communicated in the management letter).
- (5) Information for consideration in future periods that will impact the County's financial statements and accounting processes. As an example of the type of information we include in this section, we have advised all of our governmental clients about the implementation of GASB 75 and 77 which significantly changed the financial accounting and reported for OPEB plans and tax abatements, respectively.

Overall, our management letters and Auditor's Discussion and Analysis reflect our belief that we view ourselves as true advisors and not just auditors – our success is tied to yours.

7. Assistance from the County's Staff

The audit is an annual process that we know the County prepares for each year. However, we also know that the regular, on-going operations and day-to-day requirements do not stop just because the annual audit is occurring. The assistance that will be requested from the County staff will be clearly communicated by Mauldin & Jenkins during the preliminary / interim procedures to allow for maximum lead time so that our requests can be met with as little disruption to the County's operations as possible.

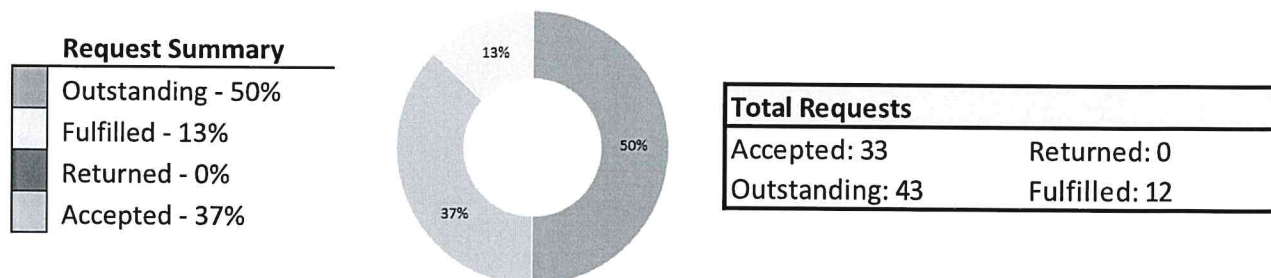
Our expectation for assistance from the County staff includes the following: preparation of cash, investment, debt, and other audit confirmations; provision of access to the County's system or response to requests to provide reports, reconciliations, queries, etc.; preparation of certain elements of the Annual Comprehensive Financial Report (transmittal letter, organization chart, etc.); and availability via telephone, video conference, and in-person to respond to various questions and inquiries.

Our Request List Management Software – Suralink

For all of our governmental audit engagements, we use Suralink. Suralink is the leader in PBC request list management software, helping all of our audit teams stay on track throughout the engagement and improving the overall client experience.

Prior to our visit to the County's offices for interim/planning work, we will create an account for the County. We can add as many people to the County's account as requested – and even have the ability to limit which people can see which items in the portal for security of sensitive information.

All requests for the audit will run through Suralink which our audit team members will update throughout fieldwork. Our periodic audit status meetings will start with a review of the Suralink portal and a general discussion of the progress to date. Suralink will provide a summary status that looks similar to the diagram below and will also include details of the specific items for each category.



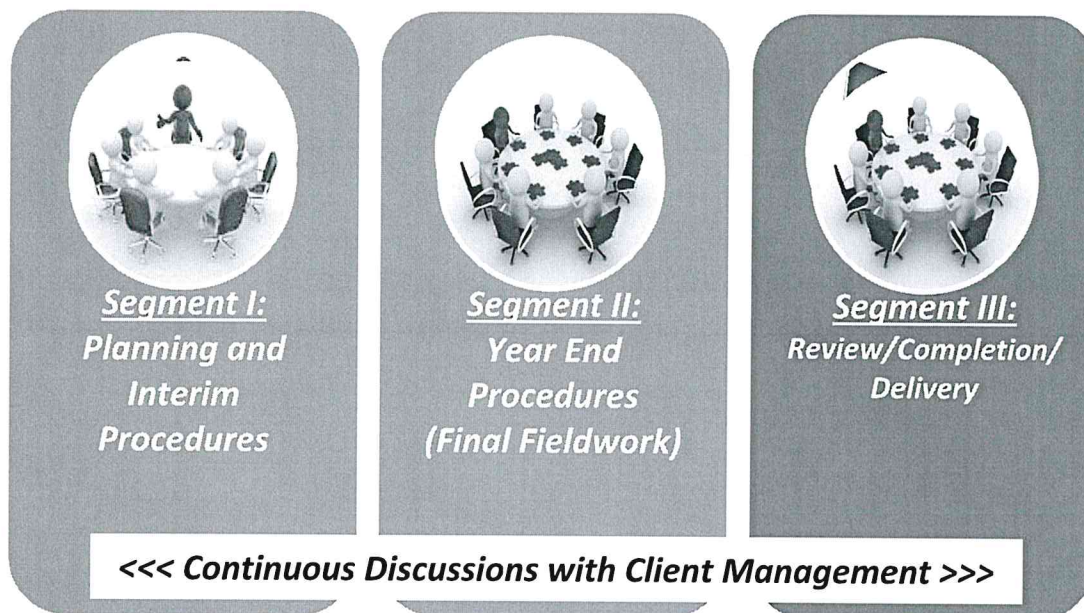
By using Suralink, we will (1) eliminate inefficient and unsecured email exchange of audit information; (2) ensure that all members of the Mauldin & Jenkins team as well as the County's team remain on the same page throughout the conduct of the audit; and (3) encourage the efficient assignment of audit tasks on both the audit team and client team for the engagement.

8. Expected Audit Timeline

Upon being notified of obtaining the audit contract with the County, we would schedule with management of the County the timing and scheduling of events as needed. At this time, we do not feel that specific scheduling should be considered fixed. All scheduling of the engagement would be conducted at the County's convenience. We are aware of the timetable set forth in the request for proposal and fully intend and expect to satisfy the County's time requirements.

Proposed Segmentation of Audit Engagement and Level of Staff Assigned

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit is enhanced by our utilization of advanced technology tools. With those tools we continue to evolve and modernize our audit process. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the County's prior financial statements, budgets, request for proposal, and other information available:



The below time frames are estimates based on our understandings with the County as to its desires. We at Mauldin & Jenkins would be flexible in the timing of certain events as requested by the County. As noted in the table below, we want to work with County personnel in an effective manner. We intend to do a great deal of planning and tailoring of our approach from our initial visits. We do not want our clients to feel that they have to reinvent the wheel every time we ask for something. However, to make this process cost the County as little as possible (both in dollars and their individual time), it is important to start only when ready and avoid auditing a moving target. The following table attempts to depict the timing and key elements of the planned audit process:

Timing of Audit Process & Procedures							
Segments	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Segment I - Planning and Interim Procedures							
Ongoing consultation on major issues & developments throughout the year, and greater discussions as year end approaches (such as new GASB standards).							
Meet management to discuss audit risks and scopes.							
Engagement team planning meetings and performance of interim audit procedures.							
Gain understanding of significant processes & key controls.							
Perform testing of key controls with goal of reducing substantive audit testing.							
Determine nature, timing and extent of substantive tests to be performed.							
Finalize audit plan based on results to-date.							
Segment II - Final Audit Fieldwork Procedures							
Perform substantive tests (detail testing of respective general ledger/trial balance accounts, and final analytical procedures & key ratios & relationship of financial data).							
Conduct a final evaluation of risk assessments.							
Conduct of progress meetings with management as needed and as often as desired.							
Preparation of reports, findings, management letter comments, and any other deliverables. Review of ACFR.							
Meeting with management to discuss draft deliverables and final completion and presentation time frames.							
Segment III - Review, Completion & Delivery Procedures							
Upon management's review, delivery of ACFR opinions, internal control reports, and management letter to management.							
Presentation of audit deliverables to the governing board.							

Segment I - Planning and Interim Procedures:

- Meet with the prior auditor to review prior year workpapers and obtain appropriate prior year information;
- Obtain a signed engagement letter for the financial and compliance audit;
- Prior to our planning visit, creation of an “Interim Procedures PBC” listing in Suralink, our request list management software
- Meet with County management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Review previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
- Familiarize ourselves with the organizational structure of the County;
- Read minutes of County meetings;
- Review the County’s current year budget, as adopted and revised;
- Review debt agreements, and other various documentation;
- Gain an understanding of the County’s accounting policies and procedures, including the financial and other management information systems utilized by the County;
- Obtain an in-depth knowledge of the EDP equipment, software and systems in use;
- Obtain interim financial data from the general ledger for establishing the appropriate coding in M&J’s trial balance software and Artificial Intelligence (Ai) program;
- Utilize Ai program and interim data to perform analytical reviews to determine critical areas and assess risks;
- Perform a preliminary evaluation of the internal control structure at the account and assertion level;
- Design and perform applicable tests of controls related to the financial statements and internal accounts;
- Make fraud inquiries and assessing the risks of material misstatement;
- Obtain a list of cash, investment, receivables, debt, and selected revenue accounts for confirmation purposes, as applicable;
- Determine audit strategies for balance sheet and operating statement accounts based on audit risk;
- Obtain a preliminary schedule of expenditures of Federal awards to initiate planning and internal control testing for the Single Audit;
- Prepare year-end audit programs;
- Meet with appropriate County personnel to discuss the results of our preliminary audit work; and,
- Finalize the “Final Fieldwork PBC Listing” and upload to Suralink.

Segment II - Final Audit Fieldwork Procedures:

- Utilize Ai program on final general ledger data and scan transaction for unusual transactions, data, or analytical relationships;
- Use data scanned above in various substantive analytical reviews of account balances (such as reasonableness tests, trend analysis, and predictive tests) to reduce other substantive tests of details;
- Test the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Test receivable cut-offs and balances, including an analysis of subsequent receipts;
- Test cut-off and valuation of inventory;
- Review and testing supporting documentation for the allowance for doubtful accounts, any material prepaid items and other assets;
- Vouch capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Test accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Test accrued payroll, compensated absences, claims payable, and other accrued liability cut-offs and balances;
- Review actuarial methodologies, assumption, and census data and determine the appropriateness and accounting of the pension and OPEB liabilities;
- Test debt balances and debt covenant compliance;
- Test compliance with applicable laws and regulations;
- Test the classification of net position (unrestricted, restricted and net investment in capital assets) and fund balance (nonspendable, restricted, committed, assigned, unassigned);
- Perform analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtain and auditing the final schedule of expenditures of Federal awards;
- Complete compliance tests for the major programs selected for testing as required by the Uniform Guidance, as applicable;
- Review the PBC listings in Suralink for any outstanding items and hold and end of fieldwork exit conference with management.

Segment III - Review, Completion & Delivery Procedures:

- Review workpapers to ensure quality and thoroughness of audit procedures;
- Summarize the results of audit procedures;
- Obtain attorney letters;
- Evaluate commitments, contingencies and subsequent events;
- Propose audit adjustments;
- Summarize and evaluating passed audit adjustments;
- Evaluate compliance exceptions;
- Review draft financial statements and related note disclosures;
- Perform financial condition assessment procedures;
- Prepare drafts of audit reports and management letter;
- Deliver drafts of audit reports and letters to appropriate client officials;
- Finalize all reports and management letter;
- Obtain signed representation letter and the County's approval of the final financial statements;

- Draft the Data Collection Form and obtaining the County's approval;
- Hold final exit conferences and presentations with appropriate County officials.

Remote Audit Approach As Requested

Governmental organizations are choosing remote audits with increasing frequency, and Mauldin & Jenkins is very effective in working from a remote environment. The spring of 2020 brought an increasing demand for remote audits due to the spread of COVID-19 and the inability for work to be conducted on site. However, even before the complexities brought on by the spread of COVID-19, many organizations opted for remote audits for a variety of reasons. It will be the County's preference whether to conduct the audit remotely, but should you desire this service delivery option, Mauldin & Jenkins is trained to conduct remote audits while maintaining all professional standards.

Remote audit engagements offer significant advantages over those that follow a more traditional format: faster results, less disruption, and reduced stress for governmental finance personnel. Current technology allows our clients and their audit teams to stay in regular communication, securely share information, and collaborate effectively. Our staff professionals have grown accustomed to being provided read-only access to client systems to run reports, view purchase orders, invoices, reconciliations, etc. As a result, work that used to require extended on-site time can be performed anywhere, easing the burden on the audit process for both the auditor and auditee.

Though audits can still require some on-site time, reconfiguring the County's audit engagement to maximize efficiency and to take advantage of technological tools can dramatically reduce the amount of time spent on-site. While the remote audit can generate far less disruption for the organization undergoing the audit, it does not necessarily reduce client contact very much – or even at all. As we leverage the technological tools at our disposal (Suralink, Zoom, LeapFile, Google Hangouts, etc.) we maintain consistent contact with our clients throughout the process and find that in many ways, communication between our teams and clients are as good, if not better, in the remote working environment than during traditional onsite engagements.

A successful audit experience requires careful planning, timely preparation and strong communication, regardless of where the work takes place. That is especially true for a remote engagement, so preparing for this type of audit sometimes helps organizations identify ways to improve their internal data management strategies – a welcome bonus! We are proud of the strong governmental practice we've built and it's upon that foundation that we can leverage these technological tools to conduct remote audits as the environment demands or the client chooses.

9. Audit Cost and Proposed Fees

COUNTY OF GREENE, NORTH CAROLINA SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2022 FINANCIAL STATEMENTS						
	On-site Interim	On-site Fieldwork	M&J Office	Total	Hourly Rates	Total
Partners	16	24	26	66	\$325	\$ 21,450
Directors / Managers	16	110	48	174	245	42,630
Professional Staff	40	140	40	220	160	35,200
Subtotal	72	274	114	460		99,280
Out-of-pocket expenses:						
Meals and lodging						3,150
Transportation						3,150
Mauldin & Jenkins discount from standard fees and expense						(27,280)
Total all-inclusive maximum price for 2022 financial audit						\$ 72,000

Year Ending	Estimated
June 30, 2023	\$ 77,000
June 30, 2024	82,000

Scope of Services:

It is our understanding that the discretely presented component unit, Greene County ABC Board, is audited by another accounting firm and therefore, the schedule of professional fees and expenses does not include any services for this component unit. The completion of the Annual Comprehensive Financial Report and the Annual Financial Information Report are to be completed by the County or a third party of the County's choice.

Determining Price Increases:

At Mauldin & Jenkins, our price increases are designed only to address rising costs to ensure we continue to provide the highest quality service to our clients. In recent months we've seen our costs rise with all other businesses and organizations. Our method for determining price increases is merely to keep up with costs and the inflation we are experiencing currently while balancing client considerations and therefore, we have estimated a 6% increase each year for the County of Greene.

10. Important Notes to be Considered

Note (1) – Unlimited Correspondence: It is Mauldin & Jenkins' policy to not charge for simple discussions and conversations that occur between the governmental entity and Mauldin & Jenkins that are only simple discussions (i.e., a phone call to ask certain questions that do not require additional research). Our view is that we would rather deal with an issue, understand it, and – in essence – audit it as it occurs and is fresh in your mind, rather than wait until the end of the year and revisit an old issue and audit the details at that time. We view this as auditing year-round and thus, providing this advice is a part of the audit cost as presented in this section and would not necessitate additional billings.

Note (2) – Free Periodic/Quarterly Continuing Education: As noted in our technical proposal, we provide free quarterly continuing education classes to our clients. This could amount to approximately \$3,000 of annual savings for the County's estimated finance department per person.

Note (3) – Additional Services: If it should become necessary for the County to request Mauldin & Jenkins to provide any additional services (such as bond issuances, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the County and Mauldin & Jenkins.

Note (4) – No Hidden Fees or Costs: The pricing schedules contain all pricing information relative to performance of the audit as required by the County including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimate indicated are based on our professional judgment and experience with similar governmental entities. So long as there are no significant changes in the operations, major funds, or the number of major programs of the County and or the scope of services requested or significant problems requiring additional time, our quoted fees will not change.

Note (5) – Single Audit: In coming up with the most competitive pricing possible for the County, we reviewed the County's ACFRs for the last several years as published on the County's website. During our review, we noted that the number of major programs (Federal and State) the County will typically have will fluctuate from year to year depending on the County's grant activities. Therefore, for the purposes of our pricing proposal, our all-inclusive maximum price includes the performance and reporting of up to five (5) major Federal and/or State programs.

Note (6) – Service in the Carolinas: We are growing a governmental practice in North Carolina! We have had tremendous success in serving governments in the South Carolina area without an office in that State, until we recently opened an office in Columbia and we have brought that to North Carolina. We have multiple governmental clients in North Carolina that have been served well and, in addition, we are participating in the North Carolina GFOA as well as classes led by the North Carolina Local Government Commission. We have several members of the firm who participate heavily with the AICPA and are routinely in the AICPA headquarters in Durham. Additionally we were selected to lead a webcast on behalf of the North Carolina State Controller's Office. **We have a team dedicated to serving North Carolina and the County will be served just as well as if we had an office within a few miles.**

11. Summary of Audit Costs Sheet – County of Greene

AUDIT COST ESTIMATE FOR GREENE COUNTY, NC (Per Year)

THREE YEAR CONTRACT

	FYE 2022	FYE 2023	FYE 2024
Base Audit (Includes Personnel costs, travel, and on-site work)	\$72,000	\$77,000	\$82,000
Financial Statement Preparation	Not applicable	Not applicable	Not applicable
Extra Audit Service \$_____ per hour	See hourly rates and item #11	See hourly rates and item #11	See hourly rates and item #11
Other (explain):			
Total	\$72,000	\$77,000	\$82,000

Basis/methodology of cost estimate:

The cost estimate above is determined based on expected hours multiplied by Maudlin and Jenkins hourly rates plus out of pocket expenses. Maudlin and Jenkins also offers a discount to governmental entities which is factored into the above cost estimates.

Basis for determining cost estimate after first year:

At Maudlin & Jenkins, our price increases are designed only to address rising costs to ensure we continue to provide the highest quality service to our clients. In recent months we've seen our costs rise with all other businesses and organizations. Our method for determining price increases is merely to keep up with costs and the inflation we are experiencing currently while balancing client considerations and therefore, we have estimated a 6% increase each year.

BIDDER NAME: Maudlin and Jenkins, LLC	Primary Contact: Tim Lyons, CPA
Address: 508 Hampton Street, Suite 100	Telephone: (803) 799-5810
Columbia, South Carolina 29201	Fax:
	E-mail: tlyons@mjcpa.com
Authorized Signature:	Date: 3/30/2022

Closing

We appreciate the opportunity to serve the County of Greene. We believe Mauldin & Jenkins is the "right" firm for the County. Our experience and knowledge will allow us to work with management in the interim audit period to make sure the audit gets off to a great start and that items are available and ready to exceed the deadlines noted in the County's RFP. **We are committed to providing the resources and skills needed to ensure timely reporting in accordance with the State's policy as well as the County's RFP.** We would be very pleased to share our experience and understanding of governmental accounting and operations for the benefit of the County.

We would greatly appreciate you recommending us for your audit needs. Should you or anyone at the County have any questions with regards to this proposal or about Mauldin & Jenkins, please feel free to contact any of us.

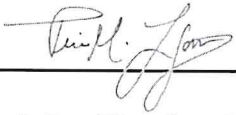


Appendix A

Signed Required Forms

PROPOSAL CERTIFICATION

Proposer's
Signature _____



Date 3/30/22

By Signing above, I Certify that I have carefully read and fully understand the information contained in this RFP; and that I have the capability to successfully undertake and complete the responsibilities and obligations of the Proposal being submitted and have the authority to sign Proposal on behalf of my organization.

BY (Printed): Tim Lyons, CPA

TITLE: Partner

COMPANY: Mauldin and Jenkins, LLC

ADDRESS: 508 Hampton Street, Suite 100 Columbia, South Carolina 29201

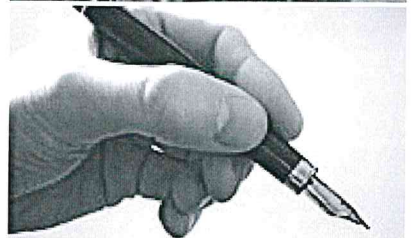
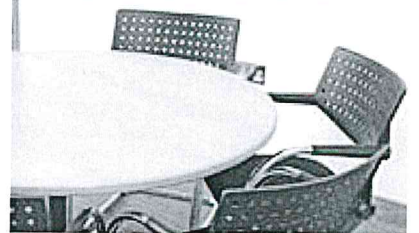
TELEPHONE: (803) 799-5810

EMAIL: tlyons@mjcpa.com

866-799-5810

www.mjcpa.com

MAULDIN & JENKINS



Greene County, North Carolina

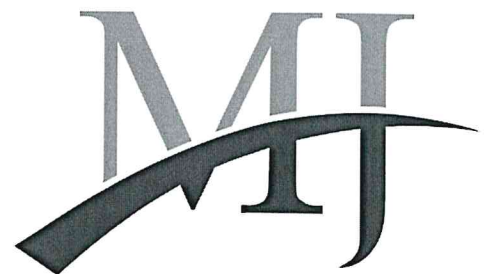


Proposal to Provide Auditing Services
Fiscal Years Ended June 30, 2022 through 2024
March 15, 2022

Mauldin & Jenkins, LLC

Tim M. Lyons, CPA, Partner
508 Hampton Street, Suite 100
Columbia, South Carolina 29201
Office: (803) 799-5810
Email: tlyons@mjcpa.com

Toll Free Phone No: (866) 799-5810
Web: www.mjcpa.com





*Over 600 Governmental Units Served
Throughout the Southeast*



*We Do Things Right &
We Do the Right Things*

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Section 1 – Profile of the Firm and Audit Approach (Continued)

Closing..... 42

Appendix

A – Firm’s Statement of Policy and Procedures

Transmittal Letter

March 30, 2022

Greene County, North Carolina
Kyle J DeHaven, County Manager
229 Kingold Blvd, Suite #D, Snow Hill, NC 28580
Via email to: kyle.dehaven@greencountync.gov

Ladies and Gentlemen:

We appreciate the opportunity to propose on providing audit services to Green County, North Carolina (the "County"), and we are pleased to submit a qualifications package to provide annual financial and compliance auditing services for the County. The contract for such audit services will be for three consecutive fiscal years beginning with the fiscal year ended June 30, 2022 and ending with the fiscal year ended June 30, 2024.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the time frame for performance of the annual financial audits as stipulated by the County and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will issue all of the deliverables and reports substantially prior to the required due dates.

As professionals serving the public sector, Mauldin & Jenkins is qualified to serve the County. We believe that **Mauldin & Jenkins is the leader in auditing state and local governments in the Southeast**. This leadership was achieved by recognizing that we are an important part of our client's success, with our objective being to ensure that accurate information is reported to the Board of Commissioners and management. Given the complexities of the County's financial operations and the ongoing significant changes in accounting standards, we feel that it is very important that you select an auditing firm that is **focused and experienced** in the governmental industry. We differentiate ourselves from our peers via:

❖ **Experience with Governments.** As auditors for more governments in the Southeast than most other firms, our professionals are thoroughly versed in the complex governmental arena and have consistently provided the highest quality of service to our government clients. We serve approximately:

- 615+ state and local governments across the Southeastern U.S.A.
- **150+ cities and 65+ counties;**
- **110+ school districts and charter schools;**
- **55+ state agencies, authorities, commissions, colleges, and departments;**
- **70+ stand-alone business-type utility authorities (water/sewer, gas, electric, airports, transit)**
- **154 governments awarded the GFOA's and, or ASBO's Financial Reporting Certificates.**
- **225+ of Single Audits as required by the Uniform Guidance.**

Mauldin & Jenkins provides over 125,000 hours of service to over 615 governmental units in the Southeast on an annual basis utilizing over 125 professionals.

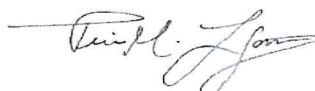
❖ **Nationally Recognized.** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA's (AICPA's) State and Local Government Expert Panel in 2021; the AICPA's sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In 2020, our

own Joel Black was appointed to serve as the Chairman of the Governmental Accounting Standards Board (GASB). Mauldin & Jenkins is a leader nationally.

- ❖ **Experience with Client Transitions.** Over the past 25 years, we have experienced over 600 transitions as the new auditors of governmental entities. Our team offers a great deal of experience with serving new clients and providing a smooth transition during the change in auditors.
- ❖ **Remote Audits and Suralink.** If management elects for a remote audit, Mauldin & Jenkins is very effective in working from a remote environment. We also utilize software, like Suralink, on all audits to add organization and transparency to the audit process.
- ❖ **Carolina Growth.** We are continuing to grow our governmental practice in North Carolina since first coming to the State in 2015. Since that time, we have successfully served approximately twenty (20) entities from Asheville all the way up to Gates County on the Virginia border. In 2018, we relocated our North Carolina teams to our Columbia, South Carolina office to be closer and more accessible to our clients as we continue to grow and in February 2022, we have added a Director who lives in the Raleigh area and will be 100% dedicated to serving our North Carolina governments. We frequently participate in the North Carolina GFOA as well as classes led by the North Carolina Local Government Commission. We have several members of the firm who participate heavily with the AICPA and are routinely in the AICPA headquarters in Durham. Additionally, we were selected to lead a webcast on behalf of the State Controller's Office. We have a team dedicated to serving North Carolina and the County will be served just as well as if we had an office within a few miles.
- ❖ **Staff Continuity.** Our staff retention rates are considered to be among the best in the profession. We are able to not only provide consistency with the partner and manager on our engagement teams, but seniors as well. We also have enough resources at the partner, manager, and senior levels to provide for periodic rotations as requested by our clients.
- ❖ **Education.** Mauldin & Jenkins' clients have the opportunity to register and receive approximately 30 hours of continuing education on an annual basis, free of charge. We take our experience in serving governments and choose timely and relevant topics to provide ongoing education to our clients, both virtually and in-person. Sessions are limited to clients only.
- ❖ **Responsiveness and Large Firm Resources with Small Firm Sensitivity.** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.

Greene County, North Carolina would be a very important client to Mauldin & Jenkins and one that we would be proud to serve. Again, on behalf of Mauldin & Jenkins, we are excited about this opportunity to work with the County in order to help meet the continuing challenges you face. Thank you very much for allowing us to present our proposal. This proposal represents a firm offer for 60 days from the date of the proposal. As a partner of Mauldin & Jenkins, Tim Lyons is authorized to bind, and make representations for the Firm. Tim Lyons will be the ultimate party responsible for the quality of the report and working papers. Please contact us at (866) 799-5810, 508 Hampton Street Suite 100 Columbia, South Carolina 29201 if you have any questions about this proposal or any related matters.

Sincerely,
MAULDIN & JENKINS, LLC

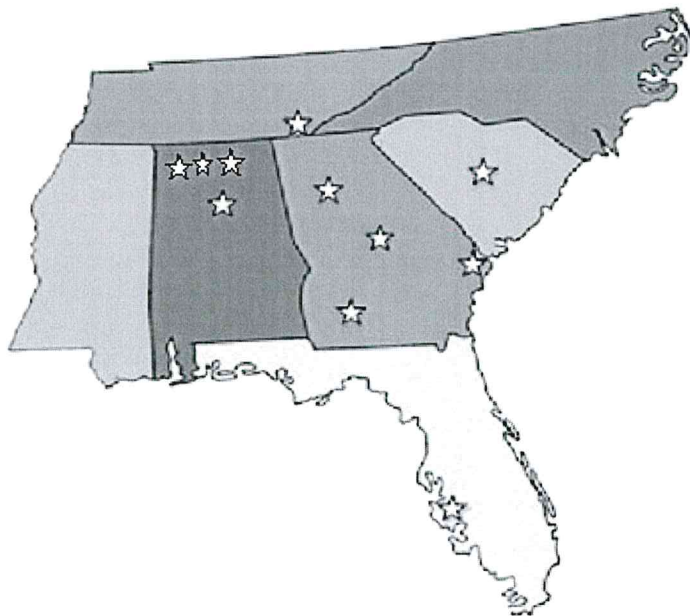


Tim Lyons, CPA, CGMA
Partner

1. Firm Office Location That Will Handle the Audit

Organization and Size – Regional Firm

Mauldin & Jenkins was formed in Albany, Georgia in 1918 and has been actively engaged in governmental auditing for over a century. Mauldin & Jenkins is considered to be one of the largest locally owned providers of audit and accounting services in the Southeast, and one of the largest certified public accounting firms in the country. Mauldin & Jenkins services clients throughout the Southeastern United States. Mauldin & Jenkins serves clients whose operations span the entire U.S.A. Mauldin & Jenkins is considered to be a large regional firm with offices in the following eight communities:



- **Atlanta, GA**
- **Macon, GA**
- **Albany, GA**
- **Savannah, GA**
- **Birmingham, AL**
- **Athens, AL**
- **Florence, AL**
- **Huntsville, AL**
- **Chattanooga, TN**
- **Columbia, SC**
- **Bradenton, FL**
- **Sarasota, FL**

Our current footprint of governmental clients extends as far northeast as Gates County in North Carolina (on the Virginia line) to Corpus Christi, Texas to Islamorada, Florida in the Florida Keys.

Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **350,000** - approx. total hours of service provided annually to clients of the Firm
- **125,000** - approx. total hours of service provided annually to governmental clients
- **50%** - percentage of governmental practice as compared to Firm's attestation practice
- **35%** - percentage of governmental practice as compared to Firm's overall practice
- **615** - approx. total governmental entities served in past three (3) years
- **410** - total number of Firm personnel
- **154** - total clients served who obtain the GFOA/ASBO Certificates
- **46** - total clients with publicly issued debts in excess of \$75 million
- **58** - total number of Firm partners
- **22** - total number of full-time governmental partners & directors
- **16** - total number of full-time governmental managers
- **125** - total number of professionals with current governmental experience

A Century of Service



Mauldin & Jenkins' commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus) are trained to understand the issues and meet the needs of state and local governmental entities.

As noted previously, **Mauldin & Jenkins employs 38 partners, directors and managers who dedicate 100% of their time serving government clients.** We also have numerous additional professionals with current experience in providing services to governmental entities, many of whom spend their time exclusively on government clients.

Mauldin & Jenkins' dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.

The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele.

As noted in our transmittal letter, we currently serve over 600 governments in the Southeast. We know of no other regional firm that can match our governmental experience.



"I was apprehensive when the decision was made to go with Mauldin & Jenkins thinking our city was too small for a larger firm. I couldn't be more pleased with their helpful attitude and professionalism. The audit process is now smooth and painless."

**Pam Herring,
City of Rockmart,
Clerk/Finance Officer**

Location of the Office from which the Work is to be Performed

The Columbia office will act as the lead in providing services to the County with additional staff roles coming from our other offices, as needed. We have a working relationship between offices that we utilize quite often in serving the governmental sector, and it works quite well for all of our clients. We recognize the concern the County may have in utilizing the services of a certified public accounting firm whose office may be further away from the County; however, we believe by using the individuals mentioned in this proposal that this problem is 100% mitigated. These individuals, Mr. Tim Lyons, Mr. James Bence, Ms. LeAnn Bagasala, and Mr. Brian Nicholson, are known for their involvement with governmental units and have experience of significance in governmental audit and accounting and will play significant roles in providing ongoing services to the County. We are growing a governmental practice in North Carolina. We have had tremendous success in serving governments in the South Carolina area without an office in that State, until we recently opened an office in Columbia, and we have brought that to North Carolina. Tim Lyons has moved from our Atlanta office

to lead the Columbia office and bring the same attitude and service to South Carolina. In February 2022, we hired LeAnn Bagasala from another large regional firm – she is located in North Carolina and will be dedicated to serving our government clients in the State. We have multiple governmental clients in North Carolina that have been served well and, in addition, we are participating in the North Carolina GFOA as well as classes led by the North Carolina Local Government Commission. We have several members of the firm who participate heavily with the AICPA and are routinely in the AICPA headquarters in Durham.

Additionally, we were selected to lead a webcast on behalf of the North Carolina State Controller's Office. **We have a team dedicated to serving North Carolina** and the County will be served just as well as if we had an office within a few miles. Our commitment to your satisfaction is noted in our ability to be at your offices during the duration of the audit. **We will be on-site for the interim procedures, final fieldwork, wrap up meetings with management, and for presentation of the audit to the Board of Directors.** We are always available to all of our clients through phone calls throughout the year. As our proposed engagement team spends 100% of their year serving governmental clients, **you will never have to compete with tax season or other industry seasons for guidance, clarification, or assistance from your proposed team!** We find that our local clients do not visit the auditor's office and having a firm willing to come to you is more valuable than a local office.

2. Staffing at Local Office

The Columbia office employs more than **20 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*.

A further profile of the Columbia office, as a whole, is as found in the following table.

Professional Staff by Level	Columbia
Partners	4
Directors/Managers	9
Senior Associates	7
Other Associates & Consultants	20
Total	40

3. Current and Prior Governmental Audit Clients

Client Transitions

Mauldin & Jenkins has experienced over 600 governmental client transitions in the past 25 years.



We recognize changing audit organizations creates an opportunity as well as a challenge to governmental units. Our method effectively minimizes the impact of transition, and our goal is to make such a change painless and a positive experience.

We accomplish successful transitions by taking the following ten steps:

- **Experience.** Our experience enables us to focus on the areas of your organization that possess the greatest risk. Each and every person assigned to the engagement will bring extensive governmental experience relative to their time with the firm. Essentially, our youngest staff persons oftentimes have more current governmental experience than higher level people in other firms.
- **Communication.** Our emphasis on planning and communication allows for an efficient and effective audit process in which everyone involved knows their roles and expectations. Further, we like to communicate with our clients, and want to hear their concerns, questions and thoughts as they develop, and address such matters at that time. This helps avoid surprises to all respective parties.
- **Learning Before Testing.** We do not take a cookie-cutter approach to our audits. Initially, we spend time visiting, inquiring, listening and learning before we ever begin the first audit tests.
- **Tailoring Our Approach.** Once we obtain an understanding of the intricacies of a client's operations, we tailor our audit approach to minimize unnecessary time and effort in the audit process and avoid disruptions to client personnel.
- **Not Recreating the Wheel.** We also consider client's processes and reports generated on a regular basis for possible use in our audit process to minimize the need for clients to spend additional time and effort simply creating auditor requested schedules. Further, we can share templates used by other clients and ourselves that may reduce time in generating audit schedules.
- **Flexible.** We understand the demands client personnel have on a daily basis. We have the resources available to accommodate any special requests or timing relative to the conduct of the annual audit, and still meet required specified deadlines. We understand plans can change, and we are open to making any change in scheduling requested by our clients.
- **Decisions Made in the Field.** Issues, as they arise, are dealt with immediately and not accumulated until the end of the audit. This is accomplished by having seasoned governmental partners and managers in the field during the course of the engagement.



"The Commissioners of Mount Pleasant Waterworks would like to express their sincere thanks and appreciation for the excellent audit of our financials, especially being a first time audit..... We are looking forward to next year's audit."

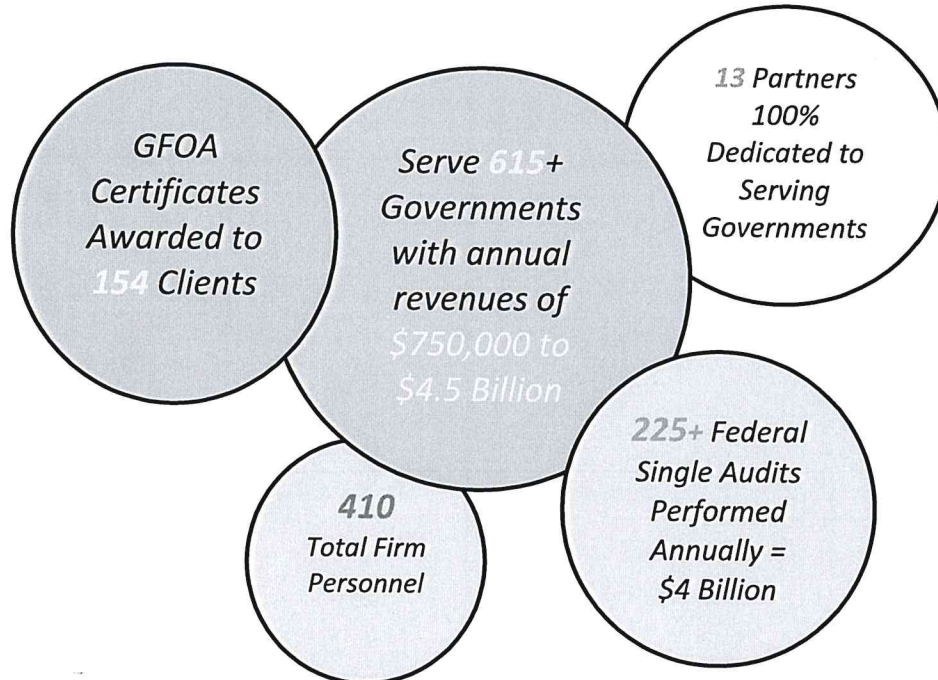
Clay Duffie, Mount Pleasant (SC) Waterworks, General Manager

- **Reviews in the Field.** Our goal is to conduct and review audits in the field. We find that to be the most effective and efficient approach to client service. Because our partners and managers are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately and resolve them with management so the engagement is essentially complete when fieldwork ends.
- **Year-long Support.** We encourage your staff to take advantage of our accessible staff throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems including answers to questions; and share insights and best practices to assist you in planning for your future success.
- **Working Toward a Common Goal.** Considering all of the above thoughts, our ultimate goal and objective is to provide excellent client service with the least amount of disruption to our clients. We tailor our approach to provide for everyone to work smarter so our clients do not have to work harder.

Governments Served in the Past Three Years

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients.

The following governmental client listings are provided to demonstrate Mauldin & Jenkins' vast experience serving the governmental sector, and these listings are broken down by type of governmental unit, and the respective listings represents clients we have served in the past three years (and not over a lifetime).



The Columbia office will be providing the engagement team to serve the County's audit needs. On the following page is a list of the current governmental clients served by the Columbia office. It should be noted that all of our governmental clients report under the most recent and applicable governmental accounting standards as issued by Governmental Accounting Standards Board (GASB).

No.	Counties	Service Provided	Years Served
1	Gates County, NC	Audit, Single Audit	2018 - Present
2	Halifax County, NC	Audit, Single Audit	2018 – Present
3	Montgomery County, NC	Audit, Single Audit	2020 - Present
4	Orange County, NC	Audit, Single Audit	2016 - 2020; 2022 and Forward
5	Beaufort County, SC	Audit, Single Audit	2016 - Present
6	Calhoun County, SC	Audit, Single Audit	2019 - Present
7	Colleton County, SC	Audit, Single Audit	2014 - Present
8	Richland County, SC	Audit, Single Audit	2021 - Present
9	Darlington County, SC	Audit, Single Audit	2015 - Present
10	Berkeley County, SC	Audit, Single Audit	2020 - Present
11	Edgefield County, SC	Audit, Single Audit	2014 - Present
12	Greenville County, SC	Audit, Single Audit	2019 - Present
13	Lancaster County, SC	Audit, Single Audit	2014 - Present
14	Laurens County, SC	Audit, Single Audit	2015 - Present
15	Oconee County, SC	Audit, Single Audit	2014 - Present

No.	Municipalities	Service Provided	Years Served
1	Asheville, NC	Performance Audit	2019 (One time Performance Audit)
2	Black Mountain, NC	Audit	2018 - Present
3	Garner, NC	Audit, Single Audit	2018 - Present
4	New Bern, NC	Audit, Single Audit	2015 - 2018
5	Selma, NC	Audit, Single Audit	2015 - Present
6	Hendersonville, NC	Audit, Single Audit	2021 - Present
7	Wilkesboro, NC	Audit, Single Audit	2019 - Present
8	Zebulon, NC	Audit, Single Audit	2021 - Present
9	Aiken, SC	Audit, Single Audit	2015 - Present
10	Chapin, SC	Audit	2018 - Present
11	Charleston, SC	Audit, Single Audit	2015 - Present
12	Clover, SC	Audit	2017 - Present
13	Hemingway, SC	Audit	2019 - Present
14	Goose Creek, SC	Audit	2017 - Present
15	Johnsonville, SC	Audit	2019 - Present
16	North Augusta, SC	Audit	2020 - Present
17	Orangeburg, SC	Audit, Single Audit	2018 - Present
18	Pamplico, SC	Audit	2019 - Present
19	Rock Hill, SC	Audit, Single Audit	2019 - Present
20	Summerville, SC	Audit	2015 - Present

No.	State Governmental Entities	Years Served
1	Aiken Technical College	2020 - Present
2	Trident Technical College	2019 - Present
3	Central Carolina Technical College	2019 - Present
4	Francis Marion University	2018 - Present
5	Denmark Technical College	2021 - Present
6	Tri-County Technical College	2019 - Present
7	Williamsburg Technical College	2018 - Present
8	South Carolina Department of Transportation	2019 - Present
9	South Carolina Infrastructure Bank	2019 - Present
10	South Carolina Insurance Reserve Fund	2018 - Present
11	South Carolina Jobs-Economic Development Authority	2018 - Present

No.	School Systems & Charter Schools	Years Served
1	Clarendon County School District One	2019 - Present
2	Florence School District One	2019 - Present
3	Florence School District Three	2020 - Present
4	Marlboro County School District	2001 - Present
5	Richland County School District One	2014 - Present
6	Sumter County Schools	2018 - Present
7	Horry County Schools	2021 - Present
8	Orangeburg County Schools	2021 - Present
9	East Point Academy of South Carolina	2014 - Present
10	Montessori School of Camden, SC	2019 - Present

No.	Transit Authorities (Stand-Alone Entities)	Years Served
1	Central Midlands Regional Transit Authority	2013 - 2017
2	Santee Wateree Regional Transit Authority	2017 - Present
3	Waccamaw Regional Transit Authority	2017 - Present
4	Pee Dee Regional Transit Authority	2020 - Present

No.	Other Governmental Entities	Years Served
1	Central Midlands Council of Government	2014 - 2019
2	Santee- Lynches Regional Council of Government	2014 - Present
3	Calhoun County Council on Aging	2019 - Present
4	South Carolina Centers of Economic Excellence	2009 - Present

As noted previously, the Columbia office is the office from which the County will be primarily served. However, it is important to note that our governmental practice serves governments from our Atlanta, Macon, Bradenton, Birmingham, Columbia, and Chattanooga Offices as we work together on projects throughout the year and in many instances, utilize partners from both the Columbia location depending on the situations and expertise required to ensure that our clients have access to the greatest depth of knowledge and experience. To supplement the lists provided previously (which are clients served exclusively from our Columbia office) we would like to provide the following comprehensive list of governmental clients that have been served by our collective governmental practice.

Cities. Cities we have served within the past three years:

<u>Georgia</u>			<u>North Carolina</u>		
1) Albany	42) Johns Creek	84) Tucker	120) Asheville		
2) Alpharetta	43) Kennesaw	85) Turin	121) Black Mountain		
3) Americus	44) Kingsland	86) Tybee Island	122) Garner		
4) Ashburn	45) LaGrange	87) Union City	123) Hendersonville		
5) Austell	46) Lawrenceville	88) Valdosta	124) Rocky Mount		
6) Bainbridge	47) Leesburg	89) Villa Rica	125) Selma		
7) Baldwin	48) Lilburn	90) Waycross	126) Zebulon		
8) Ball Ground	49) Lone Oak	91) West Point			
9) Barnesville	50) Lyons				
10) Bloomingdale	51) Milledgeville	<u>Alabama / Mississippi</u>			<u>South Carolina</u>
11) Brookhaven	52) Milner	92) Athens		127) Aiken	
12) Brunswick	53) Milton	93) Huntsville		128) Beaufort	
13) Byron	54) Monroe	94) Tuscaloosa		129) Cayce	
14) Cartersville	55) Morrow	95) Gulfport		130) Chapin	
15) Cedartown	56) Nashville			131) Charleston	
16) Centerville	57) Oxford	<u>Florida</u>			132) Clemson
17) Chamblee	58) Peachtree City	96) Apopka		133) Clover	
18) Chattahoochee Hills	59) Peachtree Corners	97) Callaway		134) Hanahan	
19) Clarkston	60) Pearson	98) Clewiston		135) Hardeeville	
20) College Park	61) Perry	99) Crystal River		136) Hemingway	
21) Conyers	62) Pooler	100) Fernandina Beach		137) Hollywood	
22) Cordele	63) Powder Springs	101) Ft. Myers Beach		138) Goose Creek	
23) Covington	64) Port Wentworth	102) Haines City		139) Johnsonville	
24) Decatur	65) Richmond Hill	103) Hallandale Beach		140) Kiawah Island	
25) Doraville	66) Riverdale	104) Indiantown		141) Mount Pleasant	
26) Douglasville	67) Rockmart	105) Islamorada		142) North Augusta	
27) Duluth	68) Rome	106) Jupiter Inlet Colony		143) North Charleston	
28) Dunwoody	69) Roswell	107) LaBelle		144) Orangeburg	
29) Fairburn	70) Sandy Springs	108) Lake Placid		145) Pamplico	
30) Fayetteville	71) Savannah	109) Longboat Key		146) Rock Hill	
31) Flovilla	72) Sharpsburg	110) Marco Island		147) Seabrook Island	
32) Forest Park	73) Social Circle	111) Naples		148) Summerville	
33) Forsyth	74) South Fulton	112) New Port Richey			
34) Garden City	75) St. Marys	113) North Port		<u>Tennessee</u>	
35) Grovetown	76) Stockbridge	114) Pensacola		149) Bristol	
36) Griffin	77) Stonecrest	115) Pinecrest		150) Clarksville	
37) Hapeville	78) Suwanee	116) Plant City		151) Jamestown	
38) Hinesville	79) Temple	117) Tarpon Springs		152) Jackson	
39) Holly Springs	80) Thomasville	118) Tequesta		153) Spring Hill	
40) Jefferson	81) Thunderbolt	119) Wildwood			
41) Jeffersonville	82) Tifton				
	83) Toccoa				

In addition, our Atlanta Office was just awarded a five (5) year contract to provide annual external audit services to the City of Atlanta beginning with the fiscal year ended June 30, 2022.

Counties. Counties we have audited or are in the process of serving within the past three years:

<u>Georgia</u>	19) Henry	38) Rockdale	53) Berkeley
1) Athens-Clarke	20) Jackson	39) Spalding	54) Calhoun
2) Augusta-Richmond	21) Jeff Davis	40) Stephens	55) Colleton
3) Bacon	22) Jenkins	41) Tattnall	56) Darlington
4) Barrow	23) Jones	42) Taylor	57) Edgefield
5) Bryan	24) Lamar	43) Toombs	58) Fairfield
6) Charlton	25) Lee	44) Turner	59) Greenville
7) Chatham	26) Liberty	45) Walton	60) Lancaster
8) Clayton	27) Long	46) Whitfield	61) Laurens
9) Colquitt	28) Lumpkin		62) Oconee
10) Columbus-Muscogee	29) Macon	<u>North Carolina</u>	63) Richland
11) Crisp	30) Macon-Bibb	47) Gates	
12) DeKalb	31) McIntosh	48) Halifax	<u>Tennessee</u>
13) Dougherty	32) Meriwether	49) Madison	64) Hamilton
14) Douglas	33) Mitchell	50) Montgomery	
15) Emanuel	34) Monroe	51) Orange	<u>Alabama</u>
16) Floyd	35) Morgan		65) Jefferson
17) Forsyth	36) Newton	<u>South Carolina</u>	
18) Gwinnett	37) Paulding	52) Beaufort	

State Governmental Entities. States have many entities as part of financial reporting: agencies, departments, colleges, university foundations, and other component units that are audited. Please see the following for a listing of State governmental entities we have served in the past three years:

1) Abraham Baldwin Agri. College Foundation	29) University of Chattanooga Foundation
2) Aiken Technical College	30) Trident Technical College
3) Athens State University, AL	31) Kennesaw State Univ. Athletic Department
4) Central Carolina Technical College	32) Kennesaw State Univ. Athletic Foundation
5) College of Coastal Georgia Foundation	33) Kennesaw State Univ. Research Foundation
6) Denmark Technical College	34) Kennesaw State Univ. Foundation
7) Francis Marion University	35) Medical College of Georgia Foundation
8) Ga. Building Authority (GBA)	36) Mississippi College of Georgia Foundation
9) Ga. Business Success Center	37) New College of Florida
10) Ga. College & State Univ. Foundation	38) Northeastern Technical College
11) Ga. Dept. of Economic Development	39) Northwest Florida College Foundation
12) Ga. Education Authority	40) Polytechnic Foundation of Kennesaw State Univ.
13) Ga. Environmental Finance Auth. (GEFA)	41) REACH Georgia (of the GSFC)
14) Ga. Higher Education Assistance Corp.	42) South Carolina Transportation Infrastructure Bank
15) Ga. Higher Education Facilities Authority	43) South Carolina Infrastructure Bank
16) Ga. Highlands College Foundation	44) South Carolina Insurance Reserve Fund
17) Ga. Lottery Corporation (LOTTO)	45) South Carolina Department of Transportation
18) Ga. Military College Foundation	46) South Carolina Jobs-Economic Development Auth
19) Ga. Ports Authority (GPA)	47) Southern Polytechnic Applied Research Foundation
20) Ga. Southern Univ. Athletic Foundation	48) State College of Florida Sarasota-Manatee
21) Ga. Southern Univ. Foundation	49) Stone Mountain Memorial Association
22) Ga. State Financing & Investment Com. (GSFIC)	50) Tri County Technical College
23) Ga. State Univ. Athletic Foundation	51) University of North Alabama
24) Ga. State Univ. Foundation	52) University of North Georgia Foundation
25) Ga. Student Finance Authority (GSFA)	53) University of West Alabama
26) Ga. Superior Court Clerk's Cooperative Auth.	54) University of West Georgia Foundation
27) Ga. World Congress Center Authority	55) University System of Georgia
28) Jacksonville State University, AL	56) Williamsburg Technical College

School Systems. Boards of Education we have served within the past three years:

Georgia

- | | |
|--------------------------------|----------------------------------|
| 1) Atlanta Independent Schools | 28) Gilmer County Schools |
| 2) Bartow County Schools | 29) Glynn County Schools |
| 3) Bibb County Schools | 30) Gordon County Schools |
| 4) Buford City Schools | 31) Greene County Schools |
| 5) Butts County Schools | 32) Gwinnett County Schools |
| 6) Camden County Schools | 33) Habersham County Schools |
| 7) Carroll County Schools | 34) Hancock County Schools |
| 8) Carrollton City Schools | 35) Harris County Schools |
| 9) Cartersville City Schools | 36) Henry County Schools |
| 10) Clayton County Schools | 37) Jefferson City Schools |
| 11) Cobb County Schools | 38) Laurens County Schools |
| 12) Colquitt County Schools | 39) Lumpkin County Schools |
| 13) Commerce City Schools | 40) Marietta City Schools |
| 14) Coweta County Schools | 41) Marion County Schools |
| 15) Dawson County Schools | 42) Oconee County Schools |
| 16) Decatur City Schools | 43) Paulding County Schools |
| 17) DeKalb County Schools | 44) Peach County Schools |
| 18) Dodge County Schools | 45) Pickens County Schools |
| 19) Dougherty County Schools | 46) Polk County Schools |
| 20) Douglas County Schools | 47) Putnam County Schools |
| 21) Effingham County Schools | 48) Rockdale County Schools |
| 22) Emanuel County Schools | 49) Rome City Schools |
| 23) Fannin County Schools | 50) Savannah-Chatham Co. Schools |
| 24) Fayette County Schools | 51) Thomas County Schools |
| 25) Floyd County Schools | 52) Troup County Schools |
| 26) Forsyth County Schools | 53) Twiggs County Schools |
| 27) Fulton County Schools | 54) Union County Schools |
| | 55) Walton County Schools |

56) Ware County Schools

Alabama

57) Athens City Schools

Florida

58) Highland County Schools

59) Manatee County Schools

60) Lee County Schools

South Carolina

61) Beaufort County Schools

62) Berkeley County School District

63) Clarendon Co. School Dist. 1

64) Florence School Dist. 1

65) Florence School Dist. 3

66) Horry County Schools

67) Marlboro County Schools

68) Orangeburg County School District

69) Richland Co. School Dist. 1

70) South Carolina Public Charter School District

71) Sumter County Schools

Tennessee

72) Bristol City Schools

73) Hamilton County Schools

Charter School Systems. Charter schools we have served within the past three years:

- | | |
|--|---|
| 1) Academy for Classical Education (ACE) | 20) KIPP South Fulton Academy |
| 2) Atlanta Heights Charter Academy | 21) Lighthouse Academies |
| 3) Brookhaven Innovation Academy | 22) Manatee School of Arts & Sciences |
| 4) Coastal Empire Montessori Academy | 23) Montessori School of Camden, SC |
| 5) Cherokee Charter Academy | 24) NW Florida St. College – Collegiate High School |
| 6) Coweta Charter Academy | 25) Pataula Charter Academy |
| 7) East Point Academy of South Carolina | 26) Phoenix Center Community Service Board |
| 8) Furlow Charter School | 27) Provost Academy of Georgia |
| 9) Georgia Connections Academy | 28) School for Arts Infused Learning |
| 10) Georgia School for Innovation & Classics | 29) Scintilla Charter Academy |
| 11) Gwinnett County BOE Charter Schools | 30) SKY Academy Englewood |
| 12) Gwinnett Online Campus | 31) SKY Academy Venice |
| 13) Graduation Achievement Charter High School | 32) SLAM Academy |
| 14) International Charter Academy of Georgia | 33) Spring Creek Charter Academy |
| 15) International Community School | 34) SW Georgia STEM Charter School |
| 16) Just for Girls Academy | 35) St. Petersburg Collegiate High School |
| 17) Kendezi School | 36) Susie King Taylor Community School |
| 18) KIPP Metro Atlanta Collaborative | 37) Troup County College & Career Academy |
| 19) KIPP Opportunity Fund | 38) Tybee Island Maritime Academy |

Business-Type Special Purpose Governments. Please see the following for a listing of business-type stand-alone special purpose business-type governments we have served in the past three years:

Water/Sewer & Electric Utility

- 1) Athens Electric Utility
- 2) Athens Water and Sewer Utility
- 3) Augusta Utilities (Water/Sewer Ops)
- 4) Barrow County Water & Sewer Authority
- 5) Beaufort Jasper Water & Sewer Authority
- 6) Berkeley County Water & Sanitation
- 7) Bristol Essential Services
- 8) Bristol Joint Sewer System
- 9) Broad Creek Public Service District
- 10) Brunswick - Glynn Joint Water & Sewer Comm.
- 11) Cape Fear Public Utility Authority
- 12) Catawba River Water Supply Project
- 13) CDE Lightband
- 14) Charleston Water System
- 15) Chatsworth Water Works Commission
- 16) Clarksville Gas, Water & Wastewater
- 17) Clayton County Water & Sewer Authority
- 18) Cobb County - Marietta Water Authority
- 19) Dutton Waterworks
- 20) Eatonton-Putnam Water & Sewer Authority
- 21) Edgefield County Water & Sewer Authority
- 22) Electric Power Board of Chattanooga
- 23) Englewood Water District
- 24) Georgetown County Water & Sewer District
- 25) Gladeville Utility District
- 26) Greenwood Commissioners of Public Works
- 27) Greenville Water System
- 28) Guntersville Water and Sewer Board
- 29) Gwinnett County Water and Sewerage Authority
- 30) Hamilton Co. Water & Wastewater Treatment
- 31) Henry County Water Authority
- 32) Limestone County Water and Sewer Authority
- 33) Lumpkin County Water & Sewerage Authority
- 34) Macon Water Authority
- 35) Middle Chattahoochee Regional Water & Sewer Authority
- 36) Mount Pleasant Waterworks
- 37) Newton County Water & Sewerage Authority
- 38) North Charleston Sewer District
- 39) Orangeburg Department of Public Utilities

- 40) Peace River/Manasota Reg. Water Supply Auth.
- 41) Peachtree City Water & Sewerage Authority
- 42) Polk County Water Authority
- 43) Susanville Sanitary District
- 44) Seacoast Utility Authority
- 45) Section Waterworks
- 46) Tampa Bay Water Authority
- 47) Waterworks & Sewer Board of the Town of Parrish
- 48) Warren County Utility District
- 49) Crisp County Power Commission
- 50) Electric Power Board of Chattanooga, TN
- 51) Emerald Coast Utilities Authority
- 52) Greer Commission of Public Works

Airports

- 53) Augusta-Richmond County Regional Airport
- 54) Charleston County Aviation Authority
- 55) Glynn County Airport Commission
- 56) Gwinnett Airport Authority
- 57) Halifax-Northampton Regional Airport Authority
- 58) Paulding County Airport Authority
- 59) Walterboro-Colleton County Airport Commission

Transit

- 60) Birmingham-Jefferson County Transit Authority
- 61) Chatham Area Transit Authority
- 62) Chattanooga Area Reg. Transportation Authority
- 63) Lakeland Area Mass Transit District
- 64) Lowcountry Regional Transit Authority
- 65) Macon Transit Authority
- 66) Pee Dee Regional Transit Authority
- 67) Santee Wateree Regional Transit Authority
- 68) South Florida Regional Transportation Authority
- 69) Waccamaw Regional Transportation Authority

Gas

- 70) Athens Gas Utility
- 71) Austell Natural Gas System
- 72) Natural Gas Acquisition Corp.

Other Governments. Other governmental entities we have audited within the past three years:

- | | |
|---|--|
| <ol style="list-style-type: none"> 1) Alabama Elk River Development Agency 2) Albany - Dougherty Inner City Authority 3) Albany - Dougherty County Land Bank 4) Amelia Island Convention & Visitors Bureau 5) Amelia Island Mosquito District 6) Allendale County Hospital 7) Athens Limestone Hospital 8) Athens Limestone Industrial Development Board 9) Athens Limestone Landfill 10) Atlanta Development Authority 11) Atlanta Economic Renaissance Corporation 12) Atlanta Housing Opportunity 13) Avita Community Partners 14) Bayshore Gardens Park & Recreation District 15) Berkeley County Water & Sanitation 16) Bradenton Downtown Development Authority | <ol style="list-style-type: none"> 17) Bristol Development Board 18) Bristol Essential Services 19) Bristol Public Library 20) Captiva Erosion Prevention District 21) Central Community Redevelopment Agency 22) Central Georgia Joint Development Authority 23) Central Midlands Council of Govts. 24) Central Savannah River Area Regional Comm. 25) Charleston Co. Parks & Recreation Authority 26) Chatham County Jail Complex 27) Chatham County Tax Commissioner 28) Chatham County-Savannah Metro Planning Comm. 29) Chattahoochee River 911 Authority 30) Chattanooga Area Regional Council of Govts. 31) Citrus County Mosquito District 32) City of Albany- Chehaw Park Authority |
|---|--|

- 33) City of East Point Retirement Plan
- 34) City of Sandy Springs Development Authority
- 35) Classic Center Auth. of Clarke County
- 36) Clayton Center Community Service Board
- 37) Clayton Co. Pension Fund
- 38) Clayton Co. Sheriff's Office
- 39) Coastal Heritage Society
- 40) Cobb Center Community Service Board
- 41) Cobb County-Marietta Water Auth. Pension
- 42) Colleton County Commission on Drug & Alcohol Abuse
- 43) Columbia Development Corp.
- 44) Columbia Empowerment Zone
- 45) Columbia Housing Development Corp.
- 46) Community Housing Services Agency (CHSA)
- 47) Convention and Visitors Bureau of Dunwoody
- 48) Crisp Co.- Cordele Industrial Development Authority
- 49) Crisp Co.- Cordele Industrial Development Council
- 50) Decide DeKalb
- 51) DeKalb County Public Library
- 52) Dev. Auth. of City of Jeffersonville & Twiggs Co.
- 53) Development Authority of City of Roswell
- 54) Development Authority of Lumpkin County
- 55) Development Authority of Peachtree City
- 56) Development Authority of Warner Robins
- 57) Disabilities Board of Charleston County
- 58) Downtown Atlanta Revitalization
- 59) Eau Development Corporation
- 60) E.G. Fisher Public Library
- 61) Ensor Forest Apartments
- 62) Fayette County Development Authority
- 63) Fifth Circuit Solicitor of Richland County
- 64) Foundation for the Mental Health Center of NC Alab
- 65) Forsyth County Public Library
- 66) Friends of Bulloch
- 67) Georgia Charter Educational Foundation
- 68) Georgia Mountains Regional Commission
- 69) Georgia Pines Community Service Board
- 70) Georgia Ports Auth. DB & OPEB Plan
- 71) Georgia Ports Auth. Defined Contribution Plan
- 72) Griffin Spalding County Land Bank Authority
- 73) Gwinnett Civic/Cultural Center Operations
- 74) Gwinnett Convention and Visitors Bureau
- 75) Gwinnett County Development Authority
- 76) Gwinnett County Public Facilities Authority
- 77) Gwinnett County Public Library
- 78) Gwinnett County Recreation Authority
- 79) Hallandale Beach CRA
- 80) Halifax County Tourism Development Authority
- 81) Hardee County Industrial Development Authority
- 82) Heart of Georgia Altamaha Regional Commission
- 83) Historic Roswell Convention & Visitors Bureau
- 84) Hospital Authority of St. Marys
- 85) Housing Authority of Clayton County
- 86) Houston County Library System
- 87) Islamorada, City of Islands, Florida
- 88) Jefferson Co. Economic and Industrial Dev Authority
- 89) Keep Peachtree City Beautiful Commission
- 90) Kennesaw State University Athletic Department
- 91) Lamar County Recycling Authority
- 92) Lawrence County Health Care Authority
- 93) Legacy Community Health Services
- 94) Liberty Consolidated Planning Commission
- 95) Liberty County Development Authority
- 96) Live Oak Public Library
- 97) Lumpkin County Hospital Authority
- 98) Macon-Bibb County Land Bank Authority
- 99) Madison Tourism Development Authority
- 100) Manatee County Mosquito Control Dist
- 101) Manatee Technical Institute
- 102) MARTA/ATU Local 732 Employees Retirement
- 103) McIntosh Trail Community Service Board
- 104) McMinn County Library
- 105) McPherson Implementing Local Redev. Authority
- 106) McPherson Planning Local Redevelopment Authority
- 107) Mental Health Center of North Central Alabama
- 108) Meriwether County Industrial Development Authority
- 109) Metropolitan Planning Commission (MPC)
- 110) Miami Beach Employees Retirement Plan
- 111) Middle Flint Regional E-911 Authority
- 112) Middle Georgia Community Service Board
- 113) Milledgeville-Baldwin County Dev. Authority
- 114) NE Corridor, LLC
- 115) North Charleston District
- 116) North Fulton Regional Radio Authority
- 117) Northeast Georgia Regional Commission
- 118) Northwest Florida State College Foundation
- 119) North Port Fire Pension
- 120) North Port Police Pension
- 121) Ocean Highway and Port Auth. of Nassau County
- 122) Oconee Center Community Service Board
- 123) Orangeburg Co. Dept. of Disabilities & Special Needs
- 124) Palm Bay Police & Fire Pension Plan
- 125) Palm Beach Gardens Firefighters Pension
- 126) Pathways Center Community Service Board
- 127) Paulding County Industrial Development Authority
- 128) Peace River/Manasota Regional Water Supply Authority
- 129) Peachtree City Convention & Visitor's Bureau
- 130) Phoenix Center Community Service Board
- 131) Pooler Chamber of Commerce
- 132) Port Authority of Corpus Christi & Nueces County
- 133) Private Colleges and Universities Authority
- 134) Public Bldg. Auth. of Knox Co. & City of Knoxville
- 135) Redevelopment Agency of Warner Robins
- 136) Richland County Libraries
- 137) Riverdale Downtown Development Authority
- 138) River's Edge Community Service Board
- 139) Saluda Nursing Center
- 140) Sandy Springs Hospitality Board
- 141) Santee-Lynches Reg. Council of Governments
- 142) Santee-Lynches Reg. Development Corp.
- 143) Sarasota General Employees Pension
- 144) Sarasota Firefighters Pension
- 145) Sarasota Police Officers Pension
- 146) Savannah Chatham County Land Bank Authority
- 147) Savannah Development & Renewal Authority
- 148) Seabrook Island Utility Commission
- 149) Seacoast Utility Authority
- 150) Serenity Behavioral Health Systems
- 151) South Carolina Centers of Economic Excellence
- 152) South Island Public Service District
- 153) SOWEGA Council on Aging
- 154) Toccoa-Stephens County Public Library
- 155) Trailer Estates (FL)
- 156) Two Notch Development Corp.
- 157) Tybee Island Maritime Academy
- 158) Vidalia Onion Committee
- 159) Walterboro-Colleton County Airport Commission

Certificates of Achievement & Excellence in Financial Reporting



Mauldin & Jenkins has served approximately 615 governments in the past several years, and 154 governmental units who obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting (and, or the ASBO's Certificate of Excellence in Financial Reporting).



Mauldin & Jenkins' clients have never failed to obtain the Certificate! Every Annual Comprehensive Financial Report submitted has received the award. The following are current clients:

Counties:

- 1) Athens-Clarke
- 2) Augusta-Richmond
- 3) Barrow
- 4) Beaufort, SC
- 5) Cartersville
- 6) Chatham
- 7) Clayton
- 8) Colleton, SC
- 9) Columbus-Muscogee
- 10) DeKalb
- 11) Douglas
- 12) Edgefield, SC
- 13) Floyd
- 14) Forsyth
- 15) Glynn
- 16) Greenville, SC
- 17) Gwinnett
- 18) Halifax, NC
- 19) Hamilton, TN
- 20) Henry
- 21) Jackson
- 22) Lancaster, SC
- 23) Liberty
- 24) Macon-Bibb
- 25) Morgan
- 26) Newton
- 27) Oconee, SC
- 28) Orange, NC
- 29) Paulding
- 30) Richland, SC

- 31) Rockdale
- 32) Spalding
- 33) Walton
- 34) Whitfield

Cities:

- 35) Aiken, SC
- 36) Albany
- 37) Alpharetta
- 38) Americus
- 39) Apopka,
- 40) Austell
- 41) Ball Ground
- 42) Beaufort, SC
- 43) Black Mountain, NC
- 44) Bluffton, SC
- 45) Bradenton, FL
- 46) Bristol, TN
- 47) Brookhaven
- 48) Brunswick
- 49) Callaway, FL
- 50) Cartersville
- 51) Cayce, SC
- 52) Chamblee
- 53) Charleston, SC
- 54) Chamblee
- 55) Chapin, SC
- 56) Clarksville, TN
- 57) Clemson, SC
- 58) College Park
- 59) Conyers

- 60) Cooper City, FL
- 61) Covington
- 62) Decatur
- 63) Douglasville
- 64) Dunwoody
- 65) Fayetteville
- 66) Fairburn
- 67) Forest Park
- 68) Garden City
- 69) Griffin
- 70) Gulfport, MS
- 71) Haines City, FL
- 72) Hallandale Bch, FL
- 73) Hapeville
- 74) Hardeeville, SC
- 75) Hendersonville, NC
- 76) Hinesville
- 77) Holly Springs
- 78) John's Creek
- 79) Kennesaw
- 80) Kiawah Island
- 81) Kingsland
- 82) Marco Island, FL
- 83) Lagrange
- 84) Lawrenceville
- 85) Longboat Key, FL
- 86) Milledgeville
- 87) Milton
- 88) Monroe
- 89) Morrow
- 90) Mount Pleasant, SC
- 91) Naples, FL

- 92) N. Augusta, SC
- 93) N. Charleston, SC
- 94) North Port, FL
- 95) Peachtree City
- 96) Pensacola, FL
- 97) Perry
- 98) Pinecrest, FL
- 99) Plant City, FL
- 100) Pooler
- 101) Port Wentworth
- 102) Powder Springs
- 103) Richmond Hill
- 104) Riverdale
- 105) Rockmart
- 106) Rome
- 107) Roswell
- 108) St. Marys
- 109) Sandy Springs
- 110) Savannah
- 111) Social Circle
- 112) Stockbridge
- 113) Suwanee
- 114) Thunderbolt
- 115) Tarpon Springs, FL
- 116) Thomasville
- 117) Tuscaloosa, AL
- 118) Union City
- 119) Valdosta
- 120) Villa Rica

Boards of Education:

- 121) Atlanta Public Schools
- 122) Beaufort County Schools
- 123) Bibb County Schools
- 124) Cartersville City Schools
- 125) Cobb County Schools
- 126) Fayette County Schools
- 127) Fulton County Schools
- 128) Gwinnett County Schools
- 129) Horry County Schools
- 130) Lee County School District
- 131) Marietta City Schools
- 132) Richland Co. School District One
- 133) Savannah-Chatham County Schools

State Governmental Entities:

- 134) Ga. Environ. Fin. Auth. (GEFA)
- 135) Ga. Ports Authority

Other Governmental Entities:

- 136) Beaufort Jasper Water & Sewer Authority
- 137) Cape Fear Public Utility Authority
- 138) Central Savannah River Area Regional Comm.
- 139) Charleston Water System
- 140) Clayton County Water Authority
- 141) Cobb County - Marietta Water Authority
- 142) Emerald Coast Utilities Authority
- 143) Greenville Water System
- 144) Greenwood Commissioners of Public Works
- 145) Greer Commission of Public Works

- 146) Henry County Water Authority
- 147) Lowcountry Regional Transportation Authority
- 148) Macon Water Authority
- 149) Mount Pleasant Waterworks
- 150) North Charleston Sewer District
- 151) Port of Corpus Christi Authority

- 152) Public Building Authority of Knox Co. & Knoxville
- 153) South Florida Transportation Authority
- 154) Tampa Bay Water Authority



Client Testimony on Results of 1st Attempt. *"We received the Certificate of Achievement from GFOA this week. This was a team effort and I want to share with you how much I appreciate you and the rest of the staff from Mauldin & Jenkins. You have an excellent team and should be very proud of them. I look forward to continuing our relationship in the future."*

Tim Schroer, Augusta - Richmond Co. (GA), Assistant Director of Finance

4. Additional Services Provided

Census Data Testing for State Managed Pension Plans

Mauldin & Jenkins has worked with Orange County, Madison County and Halifax County who were selected for census data testing related to the Local Government Employees' Retirement System (LGERS) in North Carolina. Additionally, we have worked with the State of Georgia's auditors of the Teachers' Retirement System of Georgia and the Employees' Retirement System of Georgia for the past four years to perform selected census data testing for selected entities in order to provide assurance to the plan auditors.

Other Services

In addition to providing financial and compliance auditing services for the clients listed on the previous pages, we also routinely perform various other types of services for our clients including:

- Agreed upon procedure engagements;
- Landfill financial assurance reporting;
- Forensic audits;
- Compilation services;
- Other consulting services;
- Bond financing and issuance services including consent letters and comfort letters for the solid majority of our governmental clients.

To highlight specific engagements aside from annual financial statement and compliance audit services provided to our governmental clients, consider the following:

1. **City of Rocky Mount, North Carolina** – In 2020, Mauldin & Jenkins was engaged by the City of Rocky Mount to conduct an assessment over the City’s billing and collection processes. Our governmental advisory services team (more information found in Section 13 below) performed a thorough consulting engagement that resulted in several recommendations for improvement to the City’s operations and internal controls.
2. **Cobb County School District** – Beginning in 2013, Mauldin & Jenkins began providing performance audit services to the School District by reviewing and testing internal controls at each of the School District’s 109 schools. At each location, we conduct tests of each school’s compliance with internal policies and procedures and consider potential sources of improvement by comparing current operations to industry best practices and State of Georgia laws and regulations.
3. **Gwinnett County and DeKalb County** – Since becoming auditors for Gwinnett County we have annually performed special compliance procedures for the County as well as each municipality within the County for compliance related to their Special Purpose Local Option Sales Tax Program. For DeKalb County, we performed similar procedures related to their compliance with a bond referendum for a General Obligation Bond Program.
4. **Florence County School District 1** – After significant turnover amongst upper-level management of the School District, Mauldin & Jenkins was engaged to conduct a performance audit covering several aspects of operations, including HR/payroll, contracting and purchasing, p-cards, etc. Our performance audit generated several suggestions for improvement to align the School District’s operations with industry best practices and creating for efficient and effective internal control processes. We’ve conducted several performance audits of this type for our governmental audit clients as they are conducted in accordance with *Government Auditing Standards* which require us to remain independent of the entity. We’ve found that our experience as the entity’s external auditor gives us significant advantage over an outside firm as we already have the baseline knowledge of the entity’s controls and operations.

Other Non-Attestation Services. Other services beyond the above attestation types which Mauldin & Jenkins currently provide to our clients include:

- Federal and State income tax planning/return preparation;
- Payroll tax issues;
- Multi-state income tax issues;
- State sales tax matters;
- Information technology (IT) systems consulting;
- Cost accounting issues;
- Profitability consulting;
- Advanced cost management;
- Human resources (HR) predictive index services and interviewing and hiring
- Business, strategic and succession planning.
- Information technology engagements.

Governmental Attestation Services

Other attestation services beyond financial and compliance audits which Mauldin & Jenkins currently provides to our clients include:

- Forensic audits
- Performance audits
- Information systems audits
- Cybersecurity Assessments
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

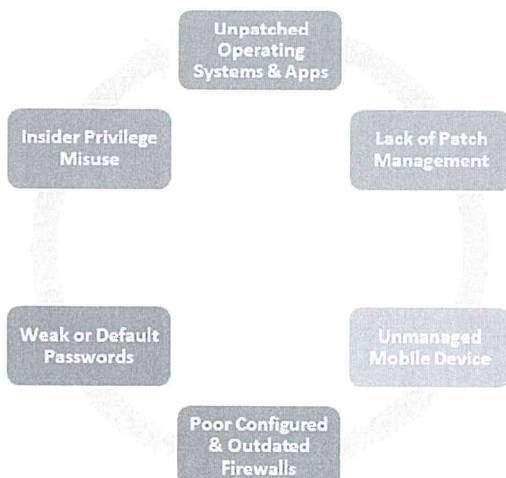
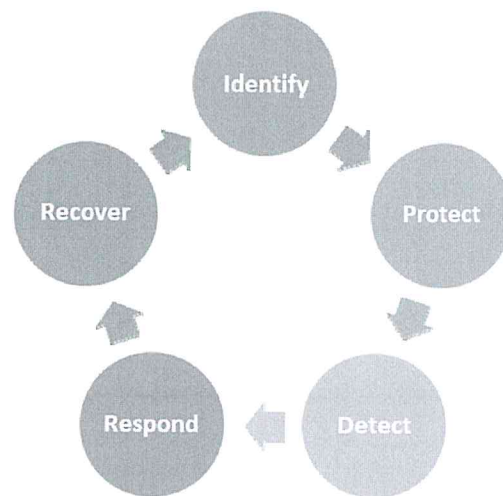
Governmental IT Solutions

As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services.

Cybersecurity Framework Engagements

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large & small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.

Services can be provided via: 1) attestation engagements or 2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the SOC for Cybersecurity as part of its suite of System and Organization Controls (SOC) reporting. Consulting services can be provided while not compromising auditor independence.



System Vulnerability Assessments Engagements

This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and networks infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to network with the objective of searching for misconfigurations, unsupported software, missing software updates and patches, etc.

Penetration Testing Engagements

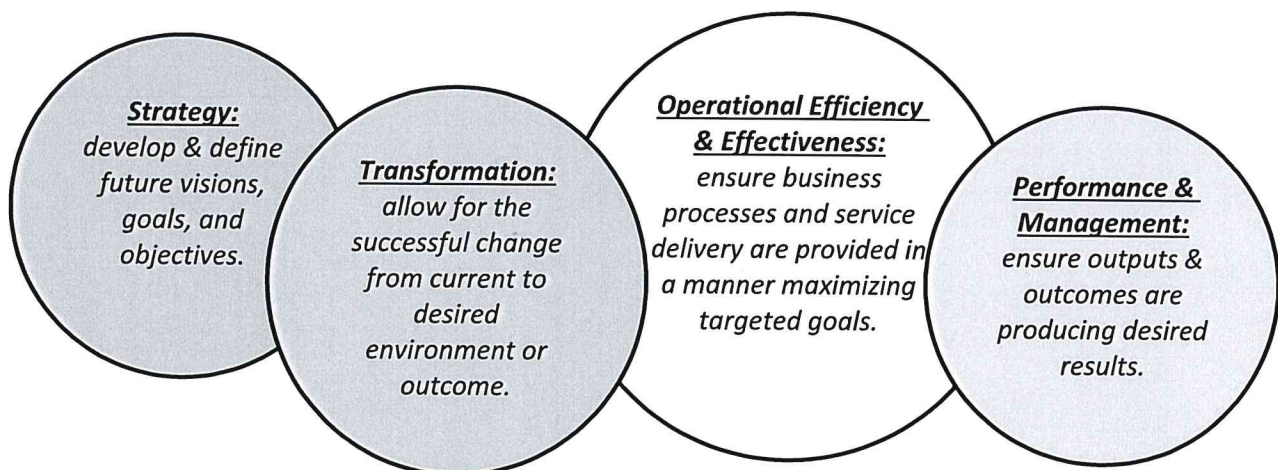
This is the practice of testing a computer system to find security vulnerabilities that a hacker / attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to compliance requirements; its employees' security awareness; and, the government's ability to identify and respond to security incidents.



"We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more satisfied with your work and we look forward to continuing this relationship."
Angela Jackson, City of Fairburn (GA), Finance Director

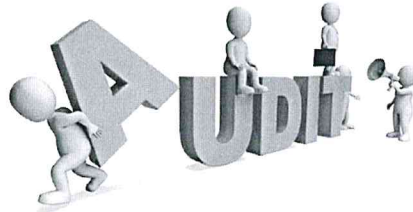
Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following bubbles.



5. Mauldin & Jenkins' Quality Control Program

In the mid-70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from inception.



The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated November 12, 2020, our reviewing firm gave a rating of "pass" which is the highest form of assurance they can render on the system of quality control for our accounting and audit practice.

A copy of the report on our most recent external quality control review is provided on the next page. **The quality control review included a review of specific government engagements, including compliance audits under the Single Audit Act.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm.



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 12, 2020

To the Shareholders of Mauldin & Jenkins, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, audits performed under FDICIA, an audit of a broker-dealer and an examination of service organization's SOC 1 engagement.

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

Opinion

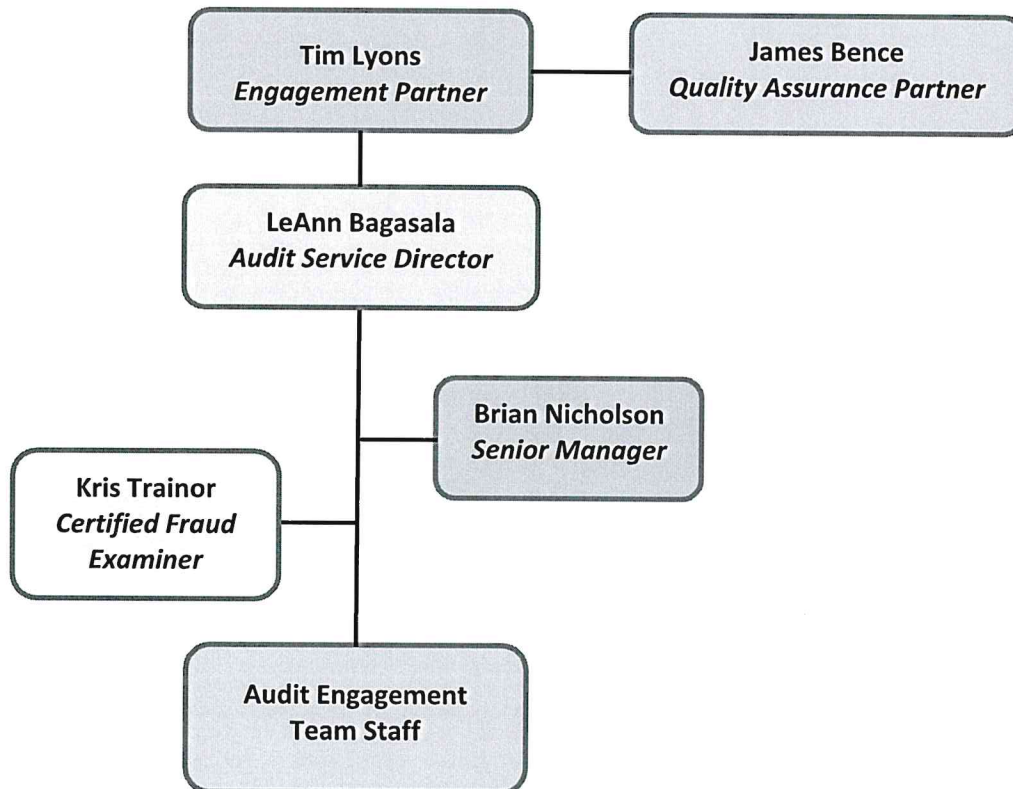
In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

PBMares, LLP

PBMares, LLP

6. Proposed Engagement Team

In order to provide the highest quality service in the most cost-efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit and would represent a superb assortment of talent and experience for the audit of the County of Greene. The unit would be assembled as:



The above team dedicated to audit the County will include (at a minimum): two partners, one full-time director, and at least two staff professionals. The director and senior manager, as well as the staff professionals dedicated to the County's audit, will be substantially on-site full time throughout the conduct of their role in the audit as much as the County requests our team to be on-site. Other governmental audit professionals will be available to assist throughout the fieldwork and the review of the financial reports. The audit service director will correspond with County management on financial reporting, audit, and related issues on an ongoing basis, and this individual will also be dedicated to serve the County throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.

Below is the proposed engagement team and the estimated percentage of the time each member will spend on the audit:

Engagement Partner	12%
Quality Assurance Partner	5%
Director / Senior Manager	38%
Staff	45%
Total Engagement	<u>100%</u>

Engagement Team's Professional Experience

We realize that, regardless of our Firm's qualifications, the quality of service the County receives will correlate directly to the skill level, dedication, and resourcefulness of your engagement team. The individuals listed below have been selected to serve the County based on their years of hands-on experience working with government entities, and for their commitment to exceeding client expectations. Your team members are dedicated and resourceful, and among the most talented in their field. We encourage you to contact us whenever you have questions and to view us not just as auditors, but as true advisors.

Tim Lyons, CPA, CGMA **Engagement Partner**



Tim Lyons is a partner with Mauldin & Jenkins and is a certified public accountant as well as a chartered global management accountant. His experience covers a variety of clients throughout the Southeast, working mainly in the Carolinas, Georgia, and Tennessee.

Tim spends 100% of his time serving clients in the governmental industry, working with all types of entities ranging from large state agencies and institutions of higher education to local counties, school districts, and cities/townships. Tim also serves the firm as the partner-in-charge of the Columbia Office and as a member of the Firm's Assurance Committee which oversees the entire audit practice of Mauldin & Jenkins.

Years of Professional Experience and Years with Firm

Tim has more than thirteen years of experience in public accounting – a year and a half with a firm based out of Charleston, South Carolina and over eleven years with Mauldin & Jenkins serving a wide variety of clients in the public services industry.

List of Governmental Clients Served in the Last Three (3) Years as Engagement Lead Partner/QC Partner

Counties:

Douglas County, Ga.
Floyd County, Ga.
Forsyth County, Ga.
Gates County, NC.

Halifax County, NC.

Lumpkin County, Ga.

Madison County, NC.

Montgomery County, NC.

Orange County, NC.

Walton County, Ga.

Cities and Townships:

Alpharetta, Ga.

Asheville, NC.

Ballground, Ga.
Black Mountain, NC.
Bristol, Tennessee
Brookhaven, Ga.
Cartersville, Ga.
Cedartown, Ga.
Chattahoochee Hills, Ga.
College Park, Ga.
Decatur, Ga.
Douglasville, Ga.
Forest Park, Ga.
Garner, NC.
Griffin, Ga.
Hendersonville, NC.
Hollywood, SC
Kennesaw, Ga.
Johns Creek, Ga.
Loris, SC
Monroe, Ga.
Milton, Ga.
Rockmart, Ga.
Rome, Ga.
Sandy Springs, Ga.
Social Circle, Ga.
Selma, NC.
Wilkesboro, NC.
Zebulon, NC.

School Districts / Charter Schools:

Atlanta Public Schools
Atlanta Heights Charter School
Beaufort County Schools
Brookhaven Innovation Academy

Clarendon County School
District 1
Douglas County Board of
Education
East Point Academy of
South Carolina
Florence School District 1
Florence School District 3
Forsyth County Schools
Fulton County Board of
Education
Horry County Schools
Marietta City Schools
Marlboro County School
District
Montessori School of
Camden
Orangeburg County School
District
Pataula Charter Academy
Richland County School
District 1
South Carolina Public
Charter School District
Sumter County School
District

State Agencies:

Georgia Environmental
Finance Authority (GEFA)
Georgia Superior Court
Clerks' Cooperative
Authority (GSCCCA)

South Carolina Centers for Economic Excellence
("SmartState")
South Carolina Department of Transportation
South Carolina Transportation Infrastructure Bank

Higher Education:

Coker College
Francis Marion University
Morris College

Other Governmental Units:

Austell Natural Gas System
Cape Fear Public Utility Authority
Chatsworth Water Works Commission
Cobb County-Marietta Water Authority
Cobb County-Marietta Water Authority
Retirement Plan
Forsyth County Public Library
Fulton County School Employees' Pension Fund
Halifax County Tourism Development Authority
Halifax-Northampton Regional Airport Authority
Invest Atlanta
Lumpkin County Water & Sewerage Authority
Santee-Lynches Regional Council of Governments
Santee-Lynches Regional Development
Corporation



James Bence, CPA
Quality Assurance Partner

James is a partner with Mauldin & Jenkins. His experience with the firm covers a variety of state and local governmental organizations. He spends 100% of his time serving state and local governments all of which utilize the new reporting model. James works with local governments in North Carolina, Tennessee, Georgia, and Alabama.

Years of Professional Experience and Years with the Firm

James has over eighteen (18) years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of clients in the public services industry.

List of Governmental Clients Served in the Last Three (3) Years as Engagement Lead Partner/QC Partner**Counties:**

Douglas County, GA
Floyd County, GA
Forsyth County, GA
Gates County, NC
Halifax County, NC
Hamilton County, TN
Lumpkin County, GA
Madison County, NC
Montgomery County, NC
Orange County, NC
Paulding County, GA
Walton County, GA
Washington County, NC

Cities:

Alpharetta, GA
Asheville, NC
Ball Ground, GA
Black Mountain, NC
Bristol, TN
Brookhaven, GA
Cedartown, GA
Chattahoochee Hills, GA
Decatur, GA
Doraville, GA
Douglasville, GA
Garner, NC
Jamestown, TN
Jefferson, GA
Kennesaw, GA
Lawrenceville, GA
Milton, GA
New Bern, NC
Powder Springs, GA
Roswell, GA
Sandy Springs, GA
Social Circle, GA

South Fulton, GA

Spring Hill, TN

Suwanee, GA

Villa Rica, GA

Selma, NC

Spring Hill, TN

Tuscaloosa, AL

Wilkesboro, NC**School Systems:**

Atlanta Heights Charter Academy
Atlanta Independent Public School System
Brookhaven Innovation Academy
Buford City Schools
Carrollton City Schools
Cartersville Board of Education
Cherokee County Charter Academy
Cobb County Board of Education
Coweta Charter Academy
Fannin County Board of Education
Forsyth County Board of Education
Georgia Online Charter Academy
Georgia School for Innovation and the Classics
Gordon County School District
International Charter School of Georgia
Marietta City Schools
Pataula Charter Academy
Paulding County School District
Scintilla Charter Academy
Southwest Georgia STEM Charter School
Troup County Board of Education
Walton County Board of Education

Other Governmental Entities:

Bristol Industrial Development Board
Bristol Joint Sewerage System, TN
Bristol Tennessee Essential Services
Chatsworth Water Works Commission
Chattahoochee River 911 Authority
Chattanooga Area Council of Governments
Chattanooga Area Reg. Trans. Authority
Cherokee County Airport Authority
Decide DeKalb
Electric Power Board of Chattanooga
Halifax County Tourism Development Authority, NC
Halifax-Northampton Regional Airport Authority, NC
Hamilton County Wastewater Authority
North Fulton Regional Radio System Authority
Orangeburg Disabilities Board
Public Building Authority of Knox Co., TN
South Fulton Municipal Regional Water Auth.
Troup County College & Career Academy, Inc.
Walton County Water & Sewer Authority



LeAnn Bagasala, CPA
Audit Service Director

LeAnn is a director and a certified public accountant with Mauldin & Jenkins, LLC specializing in serving local and state governmental entities. LeAnn joined the Mauldin & Jenkins in February 2022 with a significant amount of experience serving governments in North Carolina with two other large CPA firms.

With 11 years of progressive experience in public accounting, including time at a Big 4 firm, LeAnn provides comprehensive assurance and accounting services to a variety of governmental entities with a particular focus on counties and municipalities in North Carolina. LeAnn is a leader in her field, having presented seminars on a variety of topics. She has also been selected to lead instructional trainings both internally and externally.

Years of Professional Experience and Years with Firm

LeAnn has over eleven years of experience in public accounting and just joined Mauldin & Jenkins in February 2022. LeAnn holds active CPA licenses in both North Carolina and Virginia.

LeAnn has significant experience providing services governmental entities in North Carolina prior to joining Mauldin & Jenkins:

Counties:

Cumberland County, NC
Forsyth County, NC
Moore County, NC
Onslow County, NC
Person County, NC
Rockingham County, NC
Wake County, NC
Durham County, NC
Greene County, NC
Guilford County, NC
Randolph County, NC

Aiken County, SC
Fairfield County, SC
Richland County, SC
Roanoke County, VA

Municipalities:

Raleigh, NC
Morganton, NC
Salisbury, NC
Harrisburg, NC
Holly Springs, NC
Jacksonville, NC

Reidsville, NC
Angier, NC
Fuquay-Varina, NC
Morrisville, NC
Wake Forest, NC
Warrenton, NC
Selma, VA
Norfolk, VA



Brian Nicholson, CPA
Senior Manager

Brian is a senior manager with Mauldin & Jenkins. His experience with the firm covers a variety of state and local governmental organizations. Such experience is very balanced between cities, counties, education and other special purpose entities, and he stays steady all year long.

Brian spends 100% of his time serving state and local governments all of which utilize the new reporting model. Brian works with local governments in Georgia, North Carolina and South Carolina, and also serves various entities within the State of South Carolina's reporting entity. Brian would be onsite for 100 percent of the fieldwork.

Years of Professional Experience and Years with the Firm

Brian has over seven years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of clients in the governmental sector. Brian started in the Macon, Georgia office, but has since been in the Columbia, South Carolina office for the past 4+ years.

List of Governmental Clients Served in the Last Three (3) Years

Cities:

Augusta, GA
Aiken, SC
Albany, GA
Black Mountain, NC
Brunswick, GA
Charleston, SC
Conyers, GA
Covington, GA
Flovilla, GA
Goose Creek, SC
Hendersonville, NC
Hinesville, GA
Loris, SC
Lyons, GA
Orangeburg, SC
Peachtree City, GA
Rock Hill, SC
Chapin, SC
Clover, SC
Hollywood, SC
Summerville, SC
Wilkesboro, NC

Counties:

Beaufort County, SC
Bacon County, GA
Colleton County, SC

Edgefield County, SC
Gates County, NC
Jeff Davis County, GA
Jones County, GA
Lancaster County, SC
Laurens County, SC
McIntosh County, GA
Mitchell County, GA
Montgomery County, NC
Newton County, GA
Oconee County, SC
Rockdale County, GA

School Systems:

Richland County (SC) School
District One
Sumter County (SC) School
District

Institutions of Higher Education:

Aiken Technical College
Central Carolina Technical
College
Northeastern Technical College
Tri-County Technical College
Trident Technical College
Williamsburg Technical College
Northeastern Technical College

Francis Marion University
Coker University
Morris College

Other Governmental Entities:

Catawba River Water Supply
Project
Charleston Water System
Greenwood Commissioners of
Public Works
Henry County Water & Sewer
Authority
Lowcountry Regional Transit
Authority
Mount Pleasant Waterworks
Northeast Georgia Regional
Commission
Santee Wateree Regional
Transit Authority
South Carolina State Fiscal
Accountability Authority –
Insurance Reserve Fund
South Carolina Department of
Transportation
Waccamaw Regional Transit
Authority

Partner & Staff Continuity

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the County as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 85%** are considered to be among the best in the profession (and much better than national firms). We are able to not only provide consistency with the partners and managers on our engagement teams, but seniors and staff as well.

Retention > 85%

This indicates that we retain 87% of our staff for a minimum of five years.

It is also our goal to minimize disruptions to your management personnel by staffing the engagement so as to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants or specialists off a multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from this annual audit. In any business, however, turnover is inevitable. When this happens, we will provide resumes of suggested replacements and any changes in key personnel would always be discussed timely with officials to their satisfaction.

Other Resources For Non-Audit Services (Advisory Services, Information Technology Services & Fraud Examinations)

David Roberts

Partner, Governmental Advisory Services

David Roberts has more than 22 years of experience as a consultant and trusted advisor providing operational/organizational assessments and similar transformational projects for federal, state, and local governments across the country. David's experience includes leading numerous enterprise-wide/departmental/functional assessments and transformations over his career measuring the efficiency and effectiveness of organizational structures and culture, performance management, technology systems and strategies, staffing models, service delivery models, and customer satisfaction.

David helps his clients turn visions and goals into reality. He has helped multiple clients win national government industry awards for innovation, transformation, and cost savings.

David leads our Government Advisory practice, where he focuses on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.



David has completed hundreds of projects over his career. Below are representative sample management consulting projects demonstrating David's depth and breadth completed within the past 12 months:

Operational and Performance Assessment – Walton County, Georgia

David led a multi-department Operational and Performance Assessment for Walton County. The scope included assessing organizational structure, operational efficiency, staffing levels and resource utilization, comparison to leading practices, and observations and recommendations to assist the County in achieving the desired future state. The final report included numerous observations with associated recommendations and a detailed Roadmap/Implementation Plan.

Outsourcing Feasibility Study – City of Rocky Mount, North Carolina

David led a feasibility study for the City of Rocky Mount to assess its current service delivery model for providing parks maintenance and landscaping services. City operations used of a hybrid model of both internal resources and third-party contractors to provide parks maintenance and landscaping. The project evaluated the pros and cons (both financial and non-financial) of 1) maintaining the hybrid model, 2) performing all services in-house, and 3) performing all services externally.

Finance Functional Assessment – Richland County Library, South Carolina

David led a functional assessment of the Library's finance department. The project consisted of understanding the current state – current service provision, performance, workflow, business processes, internal controls, organizational structure, reporting, and communications. The current state was compared to leading practices and gaps were identified. An implementation roadmap was created that aligned recommendations to leaderships' vision to help the organization achieve its desired future state.

Technology Utilization Assessment – Mt. Pleasant Waterworks (South Carolina)

David led an objective evaluation of the organization's system usage and governance related to the existing financial system (Microsoft Dynamics) and the existing workorder management system (Maximo). The organization wanted to maximize the efficiency and effectiveness of both systems while maintaining internal controls and system of record. The project consisted of numerous interviews, data review, system mapping, and a collaborative workshop among stakeholders to define a future state.

Grant Compliance Audit – Decide DeKalb (Georgia)

David led a Grant Compliance Assessment of various development projects for Decide DeKalb. The project reviewed the established grant and contractual criteria to be maintained by developers and compared with tenant information related to low income occupants. The project identified areas of compliance, non-compliance, and recommendations for remediation.

Forensic Audit – Confidential City

David led a forensic investigation into questionable cash management activity for a City Parks and Recreation department. The project reviewed bank account activity, cancelled checks, cash withdrawals, and purchased item documentation as well as conducted interviews with account cardholders to determine the collection, handling, and use of several hundred thousand dollars collected in fees, sponsorships, and contributions made to the City. Numerous observations and corresponding recommendations were developed to enhance internal controls, written policies, and procedures to correct conflicts of interest, mishandling of funds, and misappropriation of funds.

From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, David and our government advisory team deliver insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our Government Advisory Practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry's toughest issues.



Jameson Miller, CPA, CISA, CISSP, CCSFP, CHQP
Partner in Charge, Technology Services Office,
Cybersecurity Advisory Services

Jameson Miller is a partner and has been with Mauldin & Jenkins since graduation from the University of Tennessee at Chattanooga.

For over 15 years, Jameson has provided information technology consulting and attest services to public and private entities throughout the Southeast. Jameson's experience includes audits of general controls, application controls, and cybersecurity risk management programs.

Jameson has extensive experience with Sarbanes Oxley, SSAE18 System and Organization Controls (SOC) Audits, National Automated Clearinghouse Association (NACHA) Operating Rules and Guidelines, and Gramm-Leach-Bliley Act (GLBA) compliance programs. His technical expertise includes performing vulnerability assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson:

- Maintains current and relevant information technology and financial accounting continuing professional education credits (CPE);
- Holds the American Institute of Certified Public Accountants' (AICPA) "Cybersecurity Advisory Services" and "Blockchain for Accounting and Finance" Certificates;
- Served as a Cybersecurity panelist and speaker at the 2020 Octane Conference and GGFOA's 2019 Annual Conference;
- Presented a firm sponsored 8 hours session entitled, "All Things IT – Are You Protected?"; and,
- Has spoken at other various conferences on topics, including:
 - Managing Cybersecurity Risk Through an Effective Vendor Management Program;
 - Technologies Transforming Accounting; and,
 - Data Analytics: Balancing the Good and the Ugly



Jameson is a member of the AICPA, the Tennessee Society of Certified Public Accountants, ISACA, and ISC2. Jameson is a licensed Certified Public Accountant with the State of Tennessee, a Certified Information Systems Auditor (CISA) through ISACA, a Certified Information Systems Security Professional (CISSP) through ISC2, a Certified Cybersecurity Framework Practitioner (CCSFP) and Certified HITRUST Quality Professional (CHQP) through the HITRUST Alliance.

Considering the fact that Jameson only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal to provide services.

Brandon R. Smith, CPA, CCSFP, CHQP
Partner, Advisory Services
Information Technology and Cybersecurity

Brandon Smith joined Mauldin & Jenkins in 2008 after studying Accounting and Information Systems at Georgia Southern University. He works with organizations throughout the Southeast to help deliver a blend of capacity building and advisory services.

His experience includes evaluating cybersecurity, internal control, and risk management policies and practices. He helps organizations review posture and identify prioritized, flexible, repeatable, performance-based, and cost-effective approaches to improve measures and controls.

Expertise includes NIST Cybersecurity Framework, HITRIST Common Security Framework, System and Organization Controls (SOC) Reporting, COSO Internal Control-Integrated Framework, and Uniform Guidance.



Services range from reviewing existing policies and practices and providing targeted recommendations in line with proven frameworks, to helping facilitate technical assessments.

Brandon serves on a national Alliance Innovation Committee that represents more than 80 firms nationally, he serves on the AICPA's Stakeholder Advisory Group for its Dynamic Audit Solution currently in development, and he is the chair of M&J's NExT Committee for Innovation. Brandon is enthusiastic about transformative technologies and the impact they have on our clients and our profession, including Data Analytics, Machine Learning, Artificial Intelligence, Robotic Process Automation, and Blockchain. Additional services provided by Brandon and his team include:

- Internal Controls Assessments
- IT/Cybersecurity Framework Assessments
- GLBA Compliance – Information Security
- Vulnerability Assessments
- Internal & External Penetration Testing
- Social Engineering Campaigns
- Cybersecurity Awareness Training

Brandon is a regular speaker for the Georgia Society of CPAs and he serves as a volunteer faculty member for Nonprofit University's certificate programs. He is a member of ISACA, AICPA, GSCPA, Georgia Planned Giving Council, Georgia Center for Nonprofits, Technology Association of Georgia, and HITRUST.

Kris Trainor, CPA and CFE
Certified Fraud Examiner

Kris Trainor is a partner with Mauldin & Jenkins with over 25 years' experience. Kris received his BBA in Accounting from Georgia Southern University.

Since joining Mauldin & Jenkins in 1995, Kris has worked primarily on audit and consulting engagements. His experience ranges from fraud examinations, agreed-upon procedures, internal audits, financial statement audits, lender compliance, mortgage company audits, governmental audits and loan servicing compliance audits.

Kris also has audit and inventory experience in the manufacturing industry. He is available to perform forensic audits should it be determined that such audits are needed in lieu of other traditional audits (financial, compliance, performance, agreed-upon procedures, etc.).

Kris is a member of the American Institute of Certified Public Accountants, the Georgia Society of Certified Public Accountants, the Association of Certified Fraud Examiners, Beta Gamma Sigma, and Beta Alpha Psi.

Considering the fact that Kris only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal to provide services.



Other Staff Auditors & Accountants

Prior experience with government audits is as important for the staff as it is for management. Experience in governmental accounting and auditing minimizes the amount of time the staff will require to fully understand the complexities of the operations and financial accounting and reporting systems. Prior experience also enables the staff to recognize problems early in the engagement. This, in turn, allows the desired early consideration and resolution of problems. All staff assigned to the County's engagement will have prior experience serving government clients and/or will have substantial government audit training. All staff assigned to the County will be on-site throughout the entire engagement.

We would like to stress the fact that the majority of our governmental staff work on state and local governments 100% of their time. This reduces the "learning curve" on most all audits by reducing the amount of "on-site training" that occurs at most national accounting firms. This is very evident in our proposed hours, which are typically much less than that of other firms. Our staff knows what is required and how to get the work done efficiently and effectively. Our staff members understand the laws and regulations specifically pertinent to governmental entities. We also normally have more high-level hours of service by our partners and managers (in the conduct of fieldwork) than other firms, thereby reducing redundancy and other audit engagement inequities. We bring our experience to the field where timely decisions can be made.

7. Education and Training of Engagement Team

Tim Lyons, CPA
Engagement Partner

Degree/Certifications and Audit Training: Tim graduated in 2006 from Furman University in Greenville, South Carolina with a Bachelor of Arts in Accounting and subsequently, obtained his Master of Science in Accountancy from the College of Charleston (South Carolina) in 2009. Tim holds active CPA licenses in both South Carolina and Georgia.

Tim has obtained and instructed a significant amount of continuing professional education over the last three years, including:

- 2021 South Carolina Association of CPAs Fall Fest – Columbia, South Carolina – Instructor (“Accounting for Debt in a Government”)
- 2021 South Carolina Association of CPAs – Virtual Webinar – Instructor (“The Governmental Reporting Entity, Component Units, and the Impact of GASB Statement No. 84”)
- 2021 Mauldin & Jenkins Annual Governmental Conference – Virtual Conference – Instructor and Participant
- 2021 South Carolina Association of CPAs Spring Splash – Virtual Conference – Instructor (“GASB Update”)
- 2021 Mauldin & Jenkins Government Client CPE – Virtual Webinar – Panelist (“Ask the Auditor!”)
- 2020 South Carolina Association of CPAs Fall Fest – Virtual Conference – Instructor (“GASB Projects and COVID-19 Resources”)
- 2020 Mauldin & Jenkins Government Client CPE – Virtual Webinar – Instructor (“Accounting and Internal Controls for Revenues and Receipts”)
- 2020 AICPA Governmental Accounting and Auditing Conference – Virtual Conference – Participant
- 2020 Mauldin & Jenkins Annual Governmental Conference – Virtual Conference – Instructor and Participant
- 2020 Octane Accounting Conference – Virtual Conference – Instructor
- 2020 South Carolina Association of CPAs Spring Splash – Virtual Conference – Instructor (“GASB Hot Topics” and “The Federal Audit Clearinghouse and the New Data Collection Form”)
- 2019 Mauldin & Jenkins Government Client CPE – Columbia, South Carolina – Instructor (“All Things IT – Are You Protected”)
- 2019 South Carolina Association of CPAs Fall Fest – Columbia, South Carolina – Instructor (“Understanding the CAFR from A to Z”)
- 2019 Mauldin & Jenkins Annual Governmental Conference – Athens, Georgia – Instructor and Participant
- 2019 Mauldin & Jenkins LEAP Conference – Athens, Georgia – Instructor
- 2019 Dunwoody Accounting Conference – Dunwoody, Georgia – Instructor
- 2019 Mauldin & Jenkins Government Client CPE – Savannah, Georgia – Instructor (“GASB Update and Presenting Financial Information to Nonfinancial People”)

James Bence, CPA
Quality Assurance Partner

Degree/Certifications and Audit Training: James graduated from Mercer University with a double B.B.A. in Accounting and Finance, and he is a Certified Public Accountant. In addition, James has obtained a significant amount of continuing professional education over the last three years, serving as both an instructor and participant in several seminars and courses including:

- 2021 Rainmaker Leadership Training – Virtual
- 2021 GFOA Comprehensive Annual Financial Report Preparation - Virtual
- 2020 3rd Quarter Client CPE – Virtual, Instructor
- 2020 Georgia GFOA Conference – Virtual, Instructor
- 2020 Tennessee GFOA Conference – Virtual
- 2020 Mauldin & Jenkins Annual Government Conference, Virtual – Instructor
- 2020 Suralink Training, Virtual – Instructor
- 2020 CAFR Preparation, Virtual – Instructor
- 2020 GASB Hot Topics – Chattanooga, TN, Instructor
- 2019 Risk Assessment Refresher – Atlanta, GA
- 2019 Debt Accounting and Component Units – Macon, GA
- 2019 Fiduciary Fund Accounting – Webcast
- 2019 North Carolina GFOA Summer Conference – Wrightsville Beach, NC
- 2019 Risk Assessment for Local Governments – Atlanta, Ga
- 2019 CAFR Preparation, Macon, Georgia – Instructor
- 2019 Dunwoody Accounting Conference, Dunwoody, Ga - Instructor

LeAnn Bagasala
Client Service Director

Degree/Certifications and Audit Training: LeAnn graduated from East Carolina University with a Bachelor of Science in Accounting and subsequently a Master of Science in Accountancy. Additionally, LeAnn has obtained and instructed a significant amount of continuing professional education over the last three years including:

- Elliott Davis February 2022 A&A Monthly Webcast – Participant
- Elliott Davis 2022 A&A Kickoff – Participant
- Elliott Davis December 2021 A&A Monthly Webcast – Participant
- NCGFOA 2021 Fall Conference – Participant
- Elliott Davis November 2021 A&A Monthly Webcast – Participant
- Elliott Davis October 2021 A&A Monthly Webcast – Participant
- Elliott Davis September 2021 A&A Monthly Webcast – Participant
- 2021 Galasso Learning Solutions GASB Update – Participant
- 2021 Virginia Society of CPAs Government Ethics Theory and Application – Participant
- 2021 NCGFOA Virtual Spring Conference – Participant
- Elliott Davis May 2021 A&A Monthly Webcast – Participant
- Elliott Davis February 2021 A&A Monthly Webcast – Participant
- Elliott Davis December 2020 A&A Monthly Webcast – Participant
- Elliott Davis October 2020 A&A Monthly Webcast – Participant
- Elliott Davis September 2020 A&A Monthly Webcast – Participant
- Yellow Book Financial Audits and Attest Engagements (Becker Professional Education) – Participant

- Yellow Book Performance Audits (Becker Professional Education) – Participant
- Yellow Book Overview and Update (Becker Professional Education) – Participant
- Yellow Book Independence & Quality Control (Becker Professional Education) – Participant

Brian Nicholson, CPA
Senior Manager

Degree/Certifications and Audit Training

Brian graduated from the Georgia College & State University with a B.B.A. in Accounting. He is a Certified Public Accountant. In addition, Brian has obtained a significant amount of continuing professional education over the last three years, as a participant in several seminars and courses including:

- 2021 Compliance Supplement Addendum Webinar – Self Study
- 2021 Student Financial Aid Seminar – Online
- 2021 Free CPE to Governmental Clients – GASB Update and GASB 87, *Leases* – Virtual
- 2021 M&J Annual Governmental Conference – Virtual
- 2021 Thomson Reuters Audit Watch Level 6 – Online
- 2020 Mauldin & Jenkins Annual Governmental Conference – Virtual
- 2020 Student Financial Aid Audit Seminar – Virtual
- 2020 Thomson Reuters Audit Watch Level 5 – Atlanta, Ga
- 2019 Mauldin & Jenkins Annual Governmental Conference – Athens, Ga.
- 2019 Thomson Reuters Audit Watch Level 4.5 – Atlanta, Ga.
- 2019 Student Financial Aid Audit Seminar – Savannah, Ga.

8. Experience of Engagement Team

Our proposed engagement team provides a combined over fifty years of experience providing financial and compliance audit services to local governments throughout the southeast. Each member of the engagement team spends 100% of their time providing these services to our governmental clients. Each member of the team has previous experience, including services provided in the most recent 2021 fiscal year audits, providing services to governments which provided the following services:

- Water & Sewer services
- Electric services
- Gas services
- Solid Waste/Garbage services
- Transportation services

Additionally, each of the proposed engagement team have served the following type of entities:

- Counties
- Municipalities
- School Districts (County and Municipal)
- State agencies
- Development Authorities

- Airport Authorities
- Convention and Tourism Bureaus
- Stand-alone Utility Authorities
- Libraries

9. Specialized Skills of Engagement Team

Tim Lyons, CPA
Engagement Partner

Professional and Civic Activities: Tim is involved in a variety of organizations to both support the governmental industry and to promote the CPA profession overall. As a member of the Special Review Committee for the Government Finance Officers' Association (GFOA), Tim reviews Comprehensive Annual Financial Report submissions from all across the U.S. for governments seeking to obtain the Certificate of Achievement for Excellence in Financial Reporting. Also at the national level, Tim has been an active member of the American Institute of Certified Public Accountants (AICPA). He is a graduate of the AICPA's Leadership Academy, Class of 2012 and recently accepted a nomination to serve on the AICPA's State and Local Government Expert Panel. As a part of this fifteen-member panel, Tim will be working on financial reporting matters and audit and attest matters relevant to audits of state and local government financial statements. The expert panel protects the public interest by bringing together knowledgeable parties in the state and local government industry to deliberate and come to agreement on key state and local government issues. It also plays a significant advocacy role through analysis and comment on exposure documents of the Governmental Accounting Standards Board (GASB) and other proposals affecting state and local governments.

At the state level, Tim is involved with the state GFOA organizations as a periodic presenter at the annual conferences as well as with the State CPA societies. Outside of the CPA profession, Tim is a member of the Board of Directors for Children's Trust of South Carolina whose Board is appointed by the Governor. Children's Trust is the only statewide organization whose mission is the prevention of child abuse, neglect and injury throughout South Carolina by forming partnerships with local governmental and nonprofit organizations including many counties, school districts, and other governmental agencies.

James Bence, CPA
Quality Assurance Partner

Professional and Civic Activities: James is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, Tennessee Society of Certified Public Accountants, Georgia Society of Certified Public Accountants, North Carolina Association of Certified Public Accountants, the Government Finance Officers Association, the North Carolina Government Finance Officers Association, the Tennessee Government Finance Officers Association and the Georgia Government Finance Officers Association.

LeAnn Bagasala, CPA
Client Service Director

Professional and Civic Activities: LeAnn is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, and North Carolina Association of Certified Public Accountants. LeAnn frequently attends North Carolina Government Finance Officers Association conferences, events, etc. and is an active member of the Junior League of Greenville.

Brian Nicholson, CPA
Senior Manager

Professional and Civic Activities: Brian is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, Georgia Society of Certified Public Accountants, and the South Carolina Association of Certified Public Accountants.



10. Client References

In addressing the County's interest in the qualifications and client references of Mauldin & Jenkins, we have provided the names, addresses, and telephone numbers of personnel of current governmental clients of the Firm. To demonstrate to the County both our experience in auditing similar municipalities as well as auditing governments in North Carolina, we have provided a diverse list of clients for references that we think speak very well for our ability to serve the County:

- 1) **Halifax County, North Carolina**
Mary Duncan, Finance Director
10 N. King Street, Halifax, NC 27839
(252) 583-3771
duncanm@halifaxnc.com
- 2) **Montgomery County, North Carolina**
Amber Daniels, Finance Director
102 East Spring Street, Troy, NC 27371
(910) 576-4221
amber.daniels@montgomerycountync.com
- 3) **Gates County, North Carolina**
Kim Outland, Finance Director
115 Court Street, Gatesville, NC 27938
(252) 357-2411
koutland@gatescountync.gov
- 4) **Town of Garner, North Carolina**
David Beck, Finance Director
900 7th Avenue, Garner, NC 27529
(919) 773-4413
dbeck@garnernc.gov
- 5) **Town of Selma, North Carolina**
Rhonda Sommer, Finance Director
114 N. Raiford Street, Selma, NC 27576
(919) 965-9841, ext. 1010
rsommer@selma-nc.com
- 6) **City of Hendersonville, North Carolina**
Krystal Powell, Assistant Finance Director
160 Sixth Avenue East, Hendersonville, NC 28792
(828) 697-3056
kpowell@hvlnc.gov

11. Mauldin & Jenkins' Independence Policies

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the County of Greene and related outside entities as defined by generally accepted auditing standards.

We meet the independence standards of Generally Accepted Auditing Standards and the U.S. General Accounting Office *Government Auditing Standards* (2018 revision). We are also independent with respect to the County within the meaning of Part 1.200 of the Code of Professional Conduct of the American Institute of CPAs and the applicable published rules and interpretations thereunder.

To further understand the above paragraph, we have not:

- Prepared or performed reconciliation services;
- Performed bookkeeping services; or,
- Provided other consulting services

for the County during the past year or any time prior. Independence is very important to the integrity of an audit, and we are independent with respect to the County. Further, we have no conflicts of interest or local bias.

We have had no business relationships or made payments to any officer or employee of the governing board of directors of the County of Greene who is or has been in a policy making or significant management position relating to any aspect of the proposed work in the past five years. Our Firm, nor any partner or employee, has made any contributions to any political campaigns of any person serving as a Board of Director member of the County of Greene. We have made no payments or commitments to make payments to any person, Firm or corporation for services rendered in soliciting business for the County of Greene. Written notice will be provided to the County provided any professional relationships are entered into with the County during the period of this agreement.

We will conduct our audits objectively and will report findings, opinions, and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude and appearance so that opinions, conclusions, judgments, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence.

An excerpt from the Firm's Policy Manual on our policies and procedures is included in **Appendix A**.

12. Mauldin & Jenkins' Insurance Policies

Mauldin & Jenkins carries sufficient commercial insurance to cover the minimum requirements. Mauldin & Jenkins also agrees to have a Certificate of Insurance properly executed by our insurance company upon notice of award of audit contract, if so desired.

13. Regulatory Actions

Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past three years with any state or Federal regulatory bodies or professional organizations.

14. Relationship with State of North Carolina LGC

As has been discussed throughout this proposal, we began working with governmental clients in the State of North Carolina in 2015. Since that time, we have developed a good working relationship with the LGC and all partners that would be associated with the County's engagement have familiarity with the State specific requirements of auditing governments in North Carolina.

Beyond just the LGC, we have led various webcasts on behalf of the North Carolina State Controller's Office and have attended CPE events sponsored by the UNC School of Government.

Closing

We appreciate the opportunity to propose to provide services to the County of Greene, North Carolina. We believe Mauldin & Jenkins is the "right" firm for the County. Our experience and knowledge in the governmental sector of accounting is vast and ever-improving. We would be very pleased to work with the County and share our experience and understanding of governmental accounting and operations for the benefit of the County.

We would greatly appreciate you recommending us for your audit needs. Should you or anyone at the County have any questions with regards to this proposal or about Mauldin & Jenkins, please feel free to contact any of us.

Appendix A

Firm's Statement of Policy and Procedures

Appendix A
Firm's Statement of Policy and Procedures
(excerpt from Firm's Policy Manual)

RELEVANT ETHICAL REQUIREMENTS

It is the Firm's policy that all professional personnel be familiar with and follow relevant ethical requirements of the AICPA, contained in the *Code of Professional Conduct*, the Boards of Accountancy in States in which the Firm provides services, and the State CPA Societies in which the Firm provides services in discharging their professional responsibilities. Furthermore, it is the policy of our Firm that, for engagements subject to *Government Auditing Standards*, Public Company Accounting Oversight Board ("PCAOB") standards, and other applicable regulatory agencies, all professional personnel be familiar with and adhere to the relevant ethical requirements included in those standards, including any that may be more restrictive. Any transaction, event, circumstance, or action that would impair independence or violate the Firm's relevant ethical requirements policy on an audit, attest, review, compilation, or other service subject to the standards of the AICPA Auditing Standards Board or the AICPA Accounting and Review Services Committee (as required under the *General Standards and Compliance With Standards Rules*) is prohibited. Additionally, when the Firm and its professional personnel encounter situations that raise potential independence threats, but such situations are not specifically addressed by the *independence rule* of the AICPA *Code of Professional Conduct*, the situation will be evaluated by referring to the *Conceptual Framework for Independence* and applying professional judgment to determine whether an independence breach exists. The Firm will take appropriate action to eliminate threats to independence or mitigate them to an acceptable level by applying safeguards. If effective safeguards cannot be applied, the Firm will withdraw from the engagement or take other corrective actions as appropriate to eliminate the breach.

Although not necessarily all-inclusive, the following are considered to be prohibited transactions and relationships:

1. Investments by any partner or professional employee in an attest client's business during the period of a professional engagement, including a commitment to acquire any direct or material indirect financial interest in a client.
2. An investment in an entity or property by any of the following individuals and the attest client (or the client's officers or directors, an affiliate or any partner who has the ability to exercise significant influence over the client) that enables them to control (as defined by GAAP for consolidation purposes) the entity or property:
 - a. An individual on an attest engagement team.
 - b. An individual in a position to influence the attest engagement by doing any of the following:
 - i. evaluating the performance or recommending the compensation of the attest engagement partner/director,
 - ii. directly supervising or managing the attest engagement partner/director and all of that partner's superiors,
 - iii. consulting with the attest engagement team about technical or industry-related issues specific to the engagement, or
 - iv. Participating in or overseeing quality control activities, including internal monitoring, with respect to the attest engagement.
 - c. A partner, director or manager who provides nonattest services to the attest client beginning once he or she provides ten or more hours of nonattest services to the client within any fiscal year and ending on the later of the date:
 - i. the Firm signs the report on the financial statements for the fiscal year during which those services were provided, or
 - ii. he or she no longer expects to provide ten or more hours of nonattest services to the attest client on a recurring basis.
 - d. A partner/director in the office in which the lead attest engagement partner/director primarily practices with respect to the attest engagement.
 - e. The Firm and its employee benefit plans.
3. Borrowing from or loans to a client, an affiliate, or client's personnel during the period of a professional engagement by any of the individuals listed in items 2. a.–e., except as grandfathered or permitted.
4. Accepting or offering gifts or entertainment from or to a client unless reasonable in the circumstances or approved by the Managing Partner.

5. Certain family relationships between professional personnel and client personnel. (Consult the Assurance Committee for a ruling on such relationships.)

Notwithstanding the preceding policy and list of prohibited transactions and relationships, at the Managing Partner's discretion, certain prohibitions can be waived if it is deemed to be in the best interest of the Firm. However, in so doing, the engagement service performed for the client must be limited to that allowed by AICPA professional standards.

The Firm ensures compliance with this policy by implementing the following procedures:

1. All personnel have ready access to the relevant ethical requirements to which the Firm is subject. Those requirements include the AICPA *Code of Professional Conduct*, the State Boards of Accountancy in states where we provide services, and the State CPA Societies ethical requirements in states where we provide services. The Firm provides access to those ethical requirements to all professional personnel. The Firm expects its personnel to be familiar with those relevant ethical requirements.
2. All professional personnel who work on attest engagements and are required to be independent sign an independence statement when hired (and annually thereafter) acknowledging their familiarity with the Firm's relevant ethical requirements policy and procedures, particularly with regard to independence. The independence statement also lists known circumstances and relationships, if any, that may create a potential threat to independence or violate the Firm's relevant ethical requirements policy. The Firm keeps a copy of the independence statements, which includes the professional standards of relevant ethical requirements that govern the Firm. Professional standards, including the AICPA's *Conceptual Framework for Independence*, and the advice of the Assurance Committee are consulted if an employee is unsure if a threat to independence should be reported to the Managing Partner.
3. All professional personnel review the Firm's current client list in conjunction with completing the annual independence statement for identification of threats to, or breaches of, independence. The current client list is maintained by Central Office and changes to the list are communicated on a timely basis by a memorandum from Central Office. When hired (and annually thereafter), all professional personnel are required to sign an independence statement, as stipulated in Procedure 2 above, that confirms this responsibility.
4. Ethics training is provided or obtained for professional personnel as required by relevant State Boards of Accountancy. Additional training is provided as needed (or required) that covers the Firm's relevant ethical requirements policy and procedures and the independence and ethical requirements of all applicable regulators.
5. To ensure that independence is properly addressed at the engagement level, as part of the acceptance and continuance decision, the engagement partner/director obtains and considers relevant information about the engagement and evaluates circumstances and relationships that could cause a potential threat to independence, if any. In addition, for audit and review engagements, the engagement partner/director forms a conclusion on compliance with independence requirements. In evaluating potential independence threats, any familiarity threat related to senior personnel recurring on an audit or attest engagement for five years or more will be considered, including any other specific rotation requirements of regulatory agencies or other authorities. Additionally, the work programs and forms in the attest materials used by the Firm contain steps requiring an evaluation of independence on each new and recurring engagement. Furthermore, those materials contain reporting guidance for the types of engagements where a lack of independence is allowed. All professional personnel remain alert for any evidence of noncompliance with relevant ethical requirements during the engagement and are required to promptly notify the engagement partner/director and the Managing Partner or the Assurance Committee of any circumstances or relationships that may create a potential threat to independence (such as a potential prohibited transaction) or an independence breach, so that appropriate action can be taken. For clients of whom the firm is not independent, the only attest service performed is a compilation, and the firm discloses its lack of independence in the related report.
6. If a potential threat to independence is identified, the Assurance Committee accumulates and the Managing Partner communicates relevant information to appropriate personnel so (a) Firm management and the engagement partner/director can determine whether they satisfy independence requirements, (b) the engagement partner/director can take appropriate action to address identified threats to independence, and (c) the Firm can maintain current independence information. For clients of whom the Firm is not independent, only compilation services are performed and the Firm discloses the lack of independence in its accountant's reports for those clients.

7. If performing a group audit, the Firm is required to obtain a written representation regarding the component auditor's independence with respect to the client. The auditing materials used by the Firm contain examples of representation letters to use in such situations. Furthermore, in a review or attest engagement, if another Firm performs work on a segment of the engagement, a representation (either written or oral) regarding the other Firm's independence is required. The engagement programs in the attest materials used by the Firm contain steps to ensure compliance with this procedure.
8. The engagement partner/director (or the accountant in charge under the partner's supervision) has the primary responsibility for determining if there are unpaid fees on any of his or her clients that would impair the Firm's independence. The engagement work programs and standard forms used by the Firm contain steps to ensure compliance with this procedure. The Firm's client accounts receivable listing and the engagement partner/director's knowledge of unbilled fees should be considered in making this determination. In addition, the Managing Partner has secondary responsibility to review the Firm's accounts receivable listing on a periodic basis to identify potential independence problems.
9. The engagement partner/director has the primary responsibility to identify all nonattest services performed for an attest service client and for determining if such nonattest services threaten independence with respect to that client. Reviewing nonattest services performed for attest clients includes obtaining and documenting an understanding with the client regarding the client's responsibilities for the nonattest services performed by the Firm (including how the firm was satisfied that client personnel had the skills, knowledge, or experience to oversee the nonattest services). The Firm will only provide nonattest services to an attest client when the client accepts its responsibilities. Where applicable, this includes determining whether such nonattest (nonaudit) services impair independence under the independence rules in *Government Auditing Standards*. Firm engagement work programs for all attest and compilation engagements include steps to ensure compliance with this procedure.
10. The engagement partner/director has the primary responsibility for determining whether actual or threatened litigation has an effect on the Firm's independence with respect to the client. The Firm's independence could be impaired by litigation (a) between the client and the Firm, (b) with the client company's securities holders, and (c) from other third parties.
11. If the Firm is engaged as principal auditor to report on the basic financial statements of a financial reporting entity, all professional personnel must be independent of the financial reporting entity. If the Firm is engaged as principal auditor to report on a major fund, non-major governmental and enterprise fund, internal service fund, fiduciary fund, or blended component unit of the financial reporting entity, all professional personnel must be independent of the fund or entity the Firm reports on. The engagement partner/director has the primary responsibility for determining whether the Firm's relationship with entities in the governmental financial statements has an effect on independence.
12. The Managing Partner has the primary responsibility for determining whether the Firm was a party to a cooperative arrangement with a client that was material to the Firm or the client.
13. The Managing Partner is responsible for monitoring the Firm's independence of attest clients at which partners or other senior personnel have been offered management positions or have accepted offers of employment. The independence, integrity, and objectivity questionnaire used by the Firm, and the client acceptance checklists used by the Firm in attest engagements, include questions to help ensure compliance with this requirement.
14. The Managing Partner and the Assurance Committee are responsible for obtaining the annual employee independence statements, reviewing them for completeness, and accumulating relevant information relating to identified threats in relevant ethical requirements matters (including questions from the annual independence statements and those from other sources). In determining a resolution, the Managing Partner and the Assurance Committee consider the AICPA's Code of Professional Conduct, including the Conceptual Framework for Members in Public Practice and the *Conceptual Framework for Independence* and, when necessary, consults the AICPA or the State CPA Societies for assistance in interpreting independence, integrity, and objectivity rules. Documentation of the resolution of a relevant ethical requirements matter is filed in the client's workpaper files. The Managing Partner is also responsible for determining actions to be taken when professional personnel violate Firm independence policies and procedures. The action for each incident is determined based on its unique circumstances and may include eliminating a personal impairment, requiring additional training, drafting a reprimand letter, or even termination. The chairman of the Executive Committee will annually review all potential independence matters identified from the annual independence statements and report the results of

his/her review to the Executive Committee.

15. If a breach of independence is identified, the breach and the required corrective actions are promptly communicated to (a) the Managing Partner, (b) the engagement partner/director, who (along with the Firm) needs to address the breach, and (c) other relevant personnel in the Firm and those subject to the independence requirements who need to take appropriate action and (d) those charged with governance at the attest client. The engagement partner/director confirms to the Managing Partner when required corrective actions related to the independence breach and noncompliance with these policies and procedures have been taken.
16. At least annually, the Assurance Committee reviews the Firm's RELEVANT ETHICAL REQUIREMENTS policy and procedures to determine if they are appropriate and operating effectively. See the MONITORING section of this document for further information.

www.mjcpa.com

MAULDIN & JENKINS, LLC

**508 Hampton Street, Suite 100
Columbia, South Carolina 29201**

**(803) 799-5554 (fax)
(866) 799-5810 (phone)**



Kyle DeHaven

From: April Adams <aadams@cbh.com>
Sent: Monday, March 28, 2022 3:21 PM
To: Kyle DeHaven
Subject: RE: Audit RFP

Kyle –

Confirming that we will not be submitting a proposal for the FY22 audit.

Please keep us in mind in the future.

Thanks,

April Adams, CPA *She/Her*
Assurance Partner

P: 919-632-5878
E: aadams@cbh.com
cbh.com

From: Kyle DeHaven <kyle.dehaven@greenecountync.gov>
Sent: Tuesday, March 22, 2022 11:57 AM
To: April Adams <aadams@cbh.com>
Subject: [EXTERNAL] Audit RFP

Caution: This email is from outside of the organization.

April, can you look at this for me? Thanks so much

Kyle J. DeHaven
County Manager
Greene County
252-747-3446

Kyle DeHaven

From: Robert Bittner <rebittner@pbmares.com>
Sent: Tuesday, March 29, 2022 8:15 AM
To: Kyle DeHaven
Subject: RFP Audit Services

Kyle,

I hope you are doing well. We appreciate the opportunity to bid on Greene County's audit. Unfortunately at this time, we will not be able to provide the services in the time specified by the LGC. Please keep us in mind in the future.

Thanks so much,

Robbie

Robert E. Bittner III, CPA MBA | Partner
PBMares, LLP | 3621 John Platt Drive | Morehead City, NC 28557
Ph: 252-808-4524 | M: (252) 725-2273 | rebittner@pbmares.com | www.pbmares.com



Commissioners
 Bennie Heath - Chairman
 James T. Shackelford-Vice Chair
 Jerry Jones
 Susan Blizzard
 Derek Burrell



County Manager
 Kyle J. DeHaven

Finance Officer
 Beverly T. Stroud

County Attorney
 Gay Stanley

From: Kyle J. DeHaven, County Manager

Re: Proclamation; Drug Court Month

Date: April 4, 2022

A Proclamation declaring May, 2022, Drug Court Month has been requested by Judge Heath and her staff, and supported by the Governor. The proclamation tells the story of contributions that drug court has brought to our community.

Action Recommended:

Motion to approve the Proclamation declaring the month of May, Drug Court Month.

Board Action is Needed

229 Kingold Blvd., Suite D • Snow Hill, NC 28580 • (252) 747-3446 • FAX (252) 747-3884
www.greenecountync.gov

The mission of Greene County Government is to serve and improve the lives of all citizens by providing high-quality, cost-effective services in an open, professional and ethical environment

Commissioners
Bennie Heath - Chairman
James T. Shackleford-Vice Chair
Jerry Jones
Susan Blizzard
Derek Burress



County Manager
Kyle J. DeHaven

Finance Officer
Beverly T. Stroud

County Attorney
Gay Stanley

**DRUG COURT MONTH PROCLAMATION
BY THE
GREENE COUNTY BOARD OF COMMISSIONERS**

WHEREAS, drug treatment court (DTC) uses a team of court and community professionals to help ensure that offenders who are addicted to drugs and/or alcohol receive the intensive treatment they need to become healthy, law abiding, and productive family and community members, and

WHEREAS, drug treatment courts have been restoring lives and families for more than three decades; there are more than 4,000 treatment courts nationwide that have served an estimated 1.5 million individuals; and

WHEREAS, drug treatment courts can significantly improve substance use disorder treatment outcomes, substantially reduce addiction and related crimes, and do so at less expense than other criminal justice strategies; and

WHEREAS, treatment courts facilitate community-wide partnerships, bringing together public safety and public health professionals; and

WHEREAS, there are currently 26 counties across North Carolina where there are operational Adult Drug Treatment Courts; and

WHEREAS, the County of Greene in North Carolina recognizes the vital contributions and reforms that drug treatment courts have brought to our justice system;

NOW, THEREFORE, I, Bennie Heath, Chairman of the Greene County Board of Commissioners, do hereby proclaim May, 2022, as "**DRUG COURT MONTH**" in the County of Greene, and commend its observance to all citizens.

Bennie Heath, Chairman
Greene County Board of Commissioners

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www.greencountync.gov

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"Greene County is an equal opportunity provider, employer and lender."
To file a complaint of discrimination write USDA, Director, Office of Civil Rights, 1400 Independence Ave., SW, Washington, DC 20250-9410 or call (800) 795-3272 or (202) 720-6382 (TDD)

Commissioners
Bennie Heath - Chairman
James T. Shackleford-Vice Chair
Jerry Jones
Susan Blizzard
Derek Burress



63
County Manager
Kyle J. DeHaven

Finance Officer
Beverly T. Stroud

County Attorney
Gay Stanley

From: Kyle J. DeHaven, County Manager

Re: Appointment; Interim Finance Officer

Date: April 4, 2022

The County needs to appoint an Interim Finance Officer in the absence of a full-time finance officer. This individual will be responsible for the functions of the department during this time. Management recommends the appointment of Landon Price to this position in the Interim Status.

Action Recommended:

Motion to approve the appointment of an Interim Finance Officer

Board Action is Needed

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www.greencountync.gov

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Commissioners
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 Susan Blizzard
 Derek Burress



County Manager
 Kyle J. DeHaven

Finance Officer
 Beverly T. Stroud

County Attorney
 Gay Stanley

From: Kyle J. DeHaven, County Manager

Re: Proposal; phase 1 HVAC replacement/Repair

Date: April 4, 2022

Attached is a proposal from Piedmont Service Group for Phase 1 of proposed HVAC replacements/Repair. The proposal includes replacing the County Complex controls, Air handlers, and installation of Internal Air Quality products for all buildings. The manager will be available for questions at this time.

Action Recommended:

Motion to approve the proposal for Phase 1 of the HVAC replacement/repair for Greene County

Board Action is Needed

229 Kingold Blvd., Suite D • Snow Hill, NC 28580 • (252) 747-3446 • FAX (252) 747-3884
www.greencountync.gov

The mission of Greene County Government is to serve and improve the lives of all citizens by providing high-quality, cost-effective services in an open, professional and ethical environment

Piedmont Service Group
Building Efficiency and Sustainability

A Service Logic Company

3/2/2022

Kyle DeHaven
Greene County Government
Snow Hill., NC

Attached you will find the proposals from Piedmont Service Group for the replacement of HVAC equipment, installation of controls and Global Plasma Solutions Products.

Phase 1

- | | |
|---|------------------|
| • Greene County Complex Controls. | \$115,097 |
| • Greene County Complex air handler replacement. | \$97,267 |
| • Greene County Complex installation of GPS (air quality). | \$16,337 |
| • Installation of GPS equipment on all other Greene County Buildings. | \$81,669 |

Phase 2

- Remaining R-22 equipment on all other Greene County Building's.
- Replacement of HVAC equipment on the Judicial Center.

I will update the proposals for phase 2 once we get closer to the completion of phase 1.

PSG will be able to handle any situation with the outstanding R-22 equipment during Phase 1, should the need arise.

Respectfully,



Rusty Beddard
Project Consultant

Piedmont Service Group
4640 North Creek Dr. Greenville, NC 27834
Phone: 252-355-5051
Fax: 252-321-8382



CMS Controls

Automated Facility Solutions

Quotation: Q-11-2020-201631

Date: August 23, 2021



To:	Kyle DeHaven Greene County Government 229 Kingold Blvd. Snow Hill, NC 28580	From:	Tod O'Dea / Corey Brown CMS Controls 616 Hutton St Raleigh, NC 27606
Phone:	(252) 747-3446	Phone:	(919) 239-8770
Email:	kyle.dehaven@greencountync.gov	Email:	todea@cms-controls.com
Project:	GREENE COUNTY GOVERNMENT BUILDING – CONTROLS UPGRADE		
Location:	229 KINGOLD BLVD. SNOW HILL, NC		

CMS Controls proposes to provide pricing for Controls upgrade for the **Greene County Government Complex**. This pricing is based on site visit 11/4/20

System Benefits:

The Niagara N4 based Controls System proposed is 100% Web Enabled and can be accessed with any computer from any location that has internet connectivity. The server based software is password protected to eliminate unauthorized access and maintains a user identification log to track changes in programming parameters.

Our Niagara N4 based Controls Systems utilizes all industry standard communication protocols, BACnet, Lonworks, Modbus, XML, TCP/IP, and Ethernet to name a few. This open protocol technology allows for easy integration to any mission critical equipment that would require monitoring or control.

Scope Includes :

We will be replacing existing Siemens Apogee controllers with new Distech BACnet Controllers. All existing end devices (sensors), relays, valves and damper actuators will be reused unless otherwise stated below.

Fan Coil Units Control Including (Qty. 11):

- Supply Temperature
- Space Temperature with Setpoint adjust – CMS to provide and install new temperature sensor
- Fan Status and Enable
- Chilled Water Valve
- Hot Water Valve

AHU Controls Including (Qty.2):

- Supply/mixed/Return Air Temperature
- Fan Status, Enable and VFD Speed
- Outside Air Damper Control
- Return Air Damper Control
- Chilled Water Valve Control
- End of line pressure
- Smoke detector/fire alarm status input
- Freezestat Status

VAV Box Controls Including (Qty.33):

CMS Controls

- Supply Air Temperature
- Space Temperature with Setpoint adjust – *CMS to provide and install new temperature sensor*
- Reheat Valve Control

Chiller Controls Including (Qty. 1):

- Chiller Status and Enable
- Supply/Return Temp
- Outside Air Temp
- Chiller Alarm
- Pump Status, Enable and VFD Speed

Boiler Controls Including (Qty. 1):

- Boiler Status and Enable
- Supply/Return Temp
- Boiler Alarm
- Pump #1 Status and Enable
- Pump #2 Status and Enable

VAV Box Veritrane Dampers

- Retrofit existing VAVs with new dampers, controls and actuators

Miscellaneous Scope

- Custom graphics and programming for all equipment
- Niagara N4 based front end platform with web enabled remote access capability
- Engineered As-Built Drawings with control diagrams and network layout
- Coordination between CMS Controls and Greene County Government Building
- Check out of all controls for proper operation and calibrations

Base Price for the Sum\$115,097

Clarifications:

1. This proposal includes installation of the new JACE.
2. This proposal **Includes** changing out Trane Veritrane dampers.
3. This proposal does not include installing new control panels. We plan on using existing panels
4. ***Pricing does not include the replacement of any existing actuators, input/output wiring for all end devices unless listed above.
5. Price is based on having access to all areas associated with the integration during normal business hours(8am – 5pm).
6. Client shall permit CMS Controls free and timely access to areas and equipment and allow company to start and stop the equipment as necessary to perform the required services.
7. Price does not include any repairs to existing mechanical equipment or any electrical high voltage wiring.
8. Pricing DOES NOT include any integration or control for any equipment/controllers not listed above.
9. No conduit has been priced for the comm. bus...pricing based on plenum rated cable only.
10. Price does not include computer/monitor
11. This proposal excludes all starters and disconnects and any load or line side wiring including final terminations.
12. This proposal excludes smoke detectors.
13. This proposal excludes cutting, patching and painting.
14. This proposal excludes Testing and Balancing of mechanical systems.
15. Conduit to be used in electrical /mechanical room only.

CMS Controls

16. Network connectivity is the responsibility of the owner. CMS Controls will need a separate static IP address available or supplied by the owner prior to the start of our DDC scope. Additionally, if you would like to receive email alarms, we will need access to your email server.
17. Pricing is based on owner providing floor plan graphics (if applicable) in dwg or pdf format.
18. The ability to monitor and record after-hours tenant occupancy is available with this system, but unless noted above, this proposal does not include automated tenant billing reports that record and generate monthly override times per tenant for after-hours energy use.
19. Labor and travel for multiple phases are not included.

Firm _____

Accepted By _____

Title _____

Date _____

By: *Tod O'Dea*

TERMS AND CONDITIONS

1. Contractor warrants that the workmanship hereunder shall be free from defects for (1) year from date of installation. If any replacement part or item of equipment proves defective, Contractor will extend to Customer the benefits of any warranty Contractor has received from the manufacturer. Removal and reinstallation of any equipment or materials repaired or replaced under a manufacturer's warranty will be at Customer's expense and at the rates then in effect.
2. Customer shall permit Contractor free and timely access to areas and equipment, and allow Contractor to start and stop the equipment as necessary to perform required services. All planned work under this Agreement will be performed during Contractor's normal working hours.
3. Customer will promptly pay invoices within thirty (30) days of receipt or within special terms (if any) on "Attachment Page" (if any) to these Terms and Conditions. Should a payment become thirty (30) days or more delinquent, Contractor may stop all work under this Agreement without notice and/or cancel this Agreement, and the entire Agreement amount shall become due and payable immediately upon demand.
4. Customer shall be responsible for all taxes applicable to the services and/or materials hereunder.
5. Any alteration to, or deviation from, this Agreement involving extra work, cost of material or labor will become an extra charge (fixed-price amount to be negotiated or on a time-and-material basis at Contractor's rates then in effect) over the sum stated in this Agreement. THE AGREEMENT PRICE APPLIES ONLY TO THE SCOPE OF WORK OUTLINED WITHIN THE PROJECT PROPOSAL DOCUMENT. ANY ADDITIONAL WORK REQUIRED BY FEDERAL, STATE OR LOCAL AUTHORITIES NOT SPECIFICALLY DESCRIBED HEREIN IS EXCLUDED. IN THE EVENT THAT CMS Controls IS REQUIRED BY ANY GOVERNING AUTHORITY TO PERFORM WORK NOT INCLUDED IN THIS PROPOSAL, CUSTOMER AGREES TO PAY ALL ADDITIONAL COSTS ASSOCIATED WITH THE REQUIRED WORK.
6. In the event Contractor must commence legal action in order to recover any amount payable under this Agreement, Customer shall pay Contractor all court costs and attorney's fees incurred by Contractor.
7. Any legal action relating to this Agreement, or the breach thereof, shall be commenced within one (1) year from the date of the work.
8. Contractor shall not be liable for any delay, loss, damage or detention caused by unavailability of machinery, equipment or materials, delay of carriers, strikes, including those by Contractor's employees, lockouts, civil or military authority, priority regulations, insurrection or riot, action of the elements, forces of nature, or by any cause beyond its control.
9. To the fullest extent permitted by law, Customer shall indemnify and hold harmless Contractor, its agents and employees from and against all claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or resulting from the performance of work hereunder, provided that such claim, damage, loss or expense is caused in whole or in part by any active or passive act or omission of Customer, anyone directly or indirectly employed by Customer, or anyone for whose acts Customer may be liable, regardless of whether it is caused in part by the negligence of Contractor.
10. Customer shall make available to Contractor's personnel all pertinent Material Safety Data Sheets (MSDS) pursuant to OSHA'S Hazard Communication Standard Regulations.
11. Contractor's obligation under this proposal and any subsequent contract does not include the identification, abatement or removal of asbestos or any other toxic or hazardous substances, hazardous wastes or hazardous materials, or any fungus(es) or spore(s); substance, vapor or gas produced by or arising out of any fungus(es) or spore(s); or any material, product, building component or structure that contains, harbors, nurtures or acts as a medium for any fungus(es) or spore(s). In the event such substances, wastes and materials are encountered, Contractor's sole obligation will be to notify the Owner of their existence. Contractor shall have the right thereafter to suspend its work until such substances, wastes or materials and the resultant hazards are removed. This time for completion of the work shall be extended to the extent caused by the suspension and the contract price equitably adjusted.

Contractor expressly disclaims any and all responsibility and liability for the indoor air quality of the customer's facility, including without limitation, injury or illness to occupants of the facility or third parties, or any damage to the customer's facility, arising out of or in connection with the Contractor's work under this agreement, including without limitation any illness, injury, or damage resulting in any manner from any fungus(es) or spore(s), any substance, vapor or gas produced by or arising out of any fungus(es) or spore(s), or any material, product, building component or structure that contains, harbors, nurtures or acts as a medium for any fungus(es) or spore(s).

12. UNDER NO CIRCUMSTANCES, WHETHER ARISING IN CONTRACT, TORT (INCLUDING NEGLIGENCE), EQUITY OR OTHERWISE, WILL CONTRACTOR BE RESPONSIBLE FOR LOSS OF PROFIT, INCREASED OPERATING OR MAINTENANCE EXPENSES, CLAIMS OF CUSTOMER'S TENANTS OR CLIENTS, OR ANY SPECIAL, INDIRECT OR CONSEQUENTIAL DAMAGES.

By signing the below line, you are confirming that you have read and understand this paragraph and that you agree to the Terms and Conditions listed above.

Signature: _____

Date: _____

Important: Agreement Prices good for 30 days only from proposal date unless time is extended in writing

Charlotte • Hickory • Greensboro • Greenville • Raleigh • Wilmington • Winston Salem

Piedmont Service Group

Building Efficiency and Sustainability

A Service Logic Company

PROPOSAL DATE	PROPOSAL NUMBER	PROJECT NUMBER	PAGE
3/2/2022	Q-08-2021-227371		1 of 2

BY AND BETWEEN:

Piedmont Service Group
4640 North Creek Drive
Greenville, NC. 27834
NC Lic # 29539-H1, H2, H3
Electrical #08363-L
Refrigeration Lic # 4483

AND

Greene County Government Offices
229 Kingold Blvd
Snow Hill, NC
28580

hereinafter (CONTRACTOR)

hereinafter (CUSTOMER)

SERVICES WILL BE PROVIDED AT THE FOLLOWING LOCATION(S):

229 Kingold, Snow Hill, NC

CONTRACTOR WILL PROVIDE THE FOLLOWING TO THE CUSTOMER

Piedmont Service Group proposes to replace the 11 Magic Air water source air handling units

Scope of work

- Removal and disposal of the existing 11 Magic Air water source air handlers to EPA standards.
- Installation of 11 new Magic Air handling units in existing locations on existing stands
- Reconnect to existing ducting and seal
- Reconnect high voltage wiring and water piping
- Reconnect to existing building automation control system
- Repair/replace pipe insulation as needed
- All labor, materials, permitting fee and start-up are included in this proposal

Project investment \$ 97,267

Clarifications

All work is proposed to be performed during normal business hours (M-F 7am-5pm)
Existing fire protection shall be used

This proposal will become a binding Agreement only after acceptance by Customer and approval by an officer of Contractor as evidenced by their signatures below. This Agreement sets forth all of the terms and conditions binding upon the parties here to on the reverse here of: and no person has authority to make any claim representation, promise, or condition on behalf of Contractor which is not expressed herein. Agreement Prices good for 30 days from proposal date unless time is extended in writing by Contractor.

CONTRACTOR


Project Consultant Rusty Beddard
Email- rbeddard@piedmontsg.com
Fax # 252-321-8382

Approved for Contractor

Signature

Title

Date

CUSTOMER

(Print Name)

X

Signature: (Company Authorized Representative)

Title

Date

Piedmont Service Group

Building Efficiency and Sustainability

A Service Logic Company

PROPOSAL DATE	PROPOSAL NUMBER	PROJECT NUMBER	PAGE
3/2/2022	Q-08-2021-227371		2 of 2

TERMS AND CONDITIONS

- Contractor warrants that the workmanship hereunder shall be free from defects one year from date of installation. If any replacement part or item of equipment proves defective, Contractor will extend to Customer the benefits of any warranty Contractor has received from the manufacturer. Removal and reinstallation of any equipment or materials repaired or replaced under a manufacturer's warranty will be at Customer's expense and at the rates then in effect.
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- Customer will promptly pay invoices within thirty (30) days of receipt or within special terms (if any) on Exhibit A (if any) to these Terms and Conditions. Should a payment become thirty (30) days or more delinquent, Contractor may stop all work under this Agreement without notice and/or cancel this Agreement, and the entire Agreement amount shall become due and payable immediately upon demand.
- Project will be progress billed monthly.
- Any alteration to, or deviation from, this Agreement involving extra work, cost of material or labor will become an extra charge (fixed-price amount to be negotiated or on a time-and-material basis at Contractor's rates then in effect) over the sum stated in this Agreement. THE AGREEMENT PRICE APPLIES ONLY TO THE SCOPE OF WORK OUTLINED WITHIN THE PROJECT PROPOSAL DOCUMENT. ANY ADDITIONAL WORK REQUIRED BY FEDERAL, STATE OR LOCAL AUTHORITIES NOT SPECIFICALLY DESCRIBED HEREIN IS EXCLUDED. IN THE EVENT THAT PIEDMONT SERVICE GROUP IS REQUIRED BY ANY GOVERNING AUTHORITY TO PERFORM WORK NOT INCLUDED IN THIS PROPOSAL, CUSTOMER AGREES TO PAY ALL ADDITIONAL COSTS ASSOCIATED WITH THE REQUIRED WORK.
- Customer shall be responsible for all taxes applicable to the services and/or materials hereunder unless noted otherwise within the agreement.
- In the event Contractor must commence legal action in order to recover any amount payable under this Agreement, Customer shall pay Contractor all court costs and attorney's fees incurred by Contractor. Any legal action relating to this Agreement, or the breach thereof, shall be commenced within one (1) year from the date of the work.
- To the fullest extent permitted by law, Customer shall indemnify and hold harmless Contractor, its agents and employees from and against all claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or resulting from the performance of work hereunder, provided that such claim, damage, loss or expense is caused in whole or in part by any active or passive act or omission of Customer, anyone directly or indirectly employed by Customer, or anyone for whose acts Customer may be liable, regardless of whether it is caused in part by the negligence of Contractor.
- Contractor's obligation under this proposal and any subsequent contract does not include the identification, abatement or removal of asbestos or any other toxic or hazardous substances, hazardous wastes or hazardous materials, or any fungus(es) or spore(s); substance, vapor or gas produced by or arising out of any fungus(es) or spore(s); or any material, product, building component or structure that contains, harbors, nurtures or acts as a medium for any fungus(es) or spore(s). In the event such substances, wastes and materials are encountered, Contractor's sole obligation will be to notify the Owner of their existence. Contractor shall have the right thereafter to suspend its work until such substances, wastes or materials and the resultant hazards are removed. This time for completion of the work shall be extended to the extent caused by the suspension and the contract price equitably adjusted.

Contractor expressly disclaims any and all responsibility and liability for the indoor air quality of the customer's facility, including without limitation, injury or illness to occupants of the facility or third parties, or any damage to the customer's facility, arising out of or in connection with the Contractor's work under this agreement, including without limitation any illness, injury, or damage resulting in any manner from any fungus(es) or spore(s), any substance, vapor or gas produced by or arising out of any fungus(es) or spore(s), or any material, product, building component or structure that contains, harbors, nurtures or acts as a medium for any fungus(es) or spore(s).
- UNDER NO CIRCUMSTANCES, WHETHER ARISING IN CONTRACT, TORT (INCLUDING NEGLIGENCE), EQUITY OR OTHERWISE, WILL CONTRACTOR BE RESPONSIBLE FOR LOSS OF PROFIT, INCREASED OPERATING OR MAINTENANCE EXPENSES, CLAIMS OF CUSTOMER'S TENANTS OR CLIENTS, OR ANY SPECIAL, INDIRECT OR CONSEQUENTIAL DAMAGES.
- In the event of a delay, loss, damage or detention caused by unavailability of machinery, equipment or materials, delay of carriers, strikes, including those by Contractor's employees, lockouts, civil or military authority, insurrection or riot, action of the elements, forces of nature, or by any cause beyond its control, Contractor shall not be liable.

By signing the below line, you are confirming that you have read and understand this paragraph and that you agree to the Terms and Conditions listed above.

Signature: **X** _____

Date: _____

Important: Agreement Prices good for 30 days only from proposal date unless time is extended in writing.

Piedmont Service Group

Building Efficiency and Sustainability

A Service Logic Company

PROPOSAL DATE	PROPOSAL NUMBER	PROJECT NUMBER	PAGE
3/1/2022	Q-08-2021-227369		1 of 3

BY AND BETWEEN:

Piedmont Service Group
4640 North Creek Drive
Greenville, NC. 27834
NC Lic # 29539-H1, H2, H3
Electrical #08363-L
Refrigeration Lic # 4483

AND

Greene County Government Offices

hereinafter (CONTRACTOR)

hereinafter (CUSTOMER)

SERVICES WILL BE PROVIDED AT THE FOLLOWING LOCATION(S):

229 Kingold Blvd, Snow Hill

CONTRACTOR WILL PROVIDE THE FOLLOWING TO THE CUSTOMER

Installation of



Needlepoint Bipolar Ionization

GPS delivers P.O.P.E



PARTICLES
REDUCED



ODORS
NEUTRALIZED



PATHOGENS
KILLED



ENERGY
SAVED

Engineering Air for a Cleaner World™

This proposal will become a binding Agreement only after acceptance by Customer and approval by an officer of Contractor as evidenced by their signatures below. This Agreement sets forth all of the terms and conditions binding upon the parties here to on the reverse here of; and no person has authority to make any claim representation, promise, or condition on behalf of Contractor which is not expressed herein. Agreement Prices good for **30 days from proposal date** unless time is extended in writing by Contractor.

CONTRACTOR

Project Consultant Rusty Beddard
Email- rbeddard@piedmontsg.com
Fax # 252-321-8382

Approved for Contractor

Signature

Title

Date

CUSTOMER

(Print Name)

X

Signature: (Company Authorized Representative)

Title

Date

Piedmont Service Group

Building Efficiency and Sustainability



A Service Logic Company

PROPOSAL DATE	PROPOSAL NUMBER	PROJECT NUMBER	PAGE
3/1/2022	Q-08-2021-227369		2 of 3

PROJECT DESCRIPTION: Needlepoint Bipolar Ionization Installation

We are pleased to offer our proposal to install Global Plasma Solutions providing the needlepoint bipolar ionization product at Greene County Government Office's. The proposal is based upon our site visit. Below is our suggested scope of work.

SCOPE OF WORK

- Provide all necessary labor and materials to install GPS needlepoint bipolar ionization units on (13) HVAC units:
- Material Required:
 - (11) - GPS-FC48-AC
 - (2) - GPS-iMOD-66-Snap
 - Efficiency Rating: 9 EER
- Provide newly installed GPS equipment startup and ensure proper operations.

Project Investment \$ 16,337

Int. _____

All work is proposed to be performed during normal business hrs. (M-F 7am-5pm)

WARRANTY:

Provide 3 - year warranty on new equipment and materials – 1 year warranty on installation craftsmanship.

OUR PROPOSAL EXCLUDES THE FOLLOWING:

Providing any labor, materials, or equipment for work not explicitly detailed in the above scope, including but not limited to:

1. Any labor outside of normal business hours (M-F 7am-5pm)
2. Hazardous material testing and abatement.
3. Any provision of temporary heating, cooling, ventilation or exhaust.

LEAD TIME:

2 Week

Piedmont Service Group

Building Efficiency and Sustainability

A Service Logic Company

PROPOSAL DATE	PROPOSAL NUMBER	PROJECT NUMBER	PAGE
3/1/2022	Q-08-2021-227369		3 of 3

TERMS AND CONDITIONS

- Contractor warrants that the workmanship hereunder shall be free from defects one year from date of installation. If any replacement part or item of equipment proves defective, Contractor will extend to Customer the benefits of any warranty Contractor has received from the manufacturer. Removal and reinstallation of any equipment or materials repaired or replaced under a manufacturer's warranty will be at Customer's expense and at the rates then in effect.
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- Project will be progress billed monthly.
- Any alteration to, or deviation from, this Agreement involving extra work, cost of material or labor will become an extra charge (fixed-price amount to be negotiated or on a time-and-material basis at Contractor's rates then in effect) over the sum stated in this Agreement. THE AGREEMENT PRICE APPLIES ONLY TO THE SCOPE OF WORK OUTLINED WITHIN THE PROJECT PROPOSAL DOCUMENT. ANY ADDITIONAL WORK REQUIRED BY FEDERAL, STATE OR LOCAL AUTHORITIES NOT SPECIFICALLY DESCRIBED HEREIN IS EXCLUDED. IN THE EVENT THAT PIEDMONT SERVICE GROUP IS REQUIRED BY ANY GOVERNING AUTHORITY TO PERFORM WORK NOT INCLUDED IN THIS PROPOSAL, CUSTOMER AGREES TO PAY ALL ADDITIONAL COSTS ASSOCIATED WITH THE REQUIRED WORK.
- Customer shall be responsible for all taxes applicable to the services and/or materials hereunder unless noted otherwise within the agreement.
- In the event Contractor must commence legal action in order to recover any amount payable under this Agreement, Customer shall pay Contractor all court costs and attorney's fees incurred by Contractor. Any legal action relating to this Agreement, or the breach thereof, shall be commenced within one (1) year from the date of the work.
- To the fullest extent permitted by law, Customer shall indemnify and hold harmless Contractor, its agents and employees from and against all claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or resulting from the performance of work hereunder, provided that such claim, damage, loss or expense is caused in whole or in part by any active or passive act or omission of Customer, anyone directly or indirectly employed by Customer, or anyone for whose acts Customer may be liable, regardless of whether it is caused in part by the negligence of Contractor.
- Contractor's obligation under this proposal and any subsequent contract does not include the identification, abatement or removal of asbestos or any other toxic or hazardous substances, hazardous wastes or hazardous materials, or any fungus(es) or spore(s); substance, vapor or gas produced by or arising out of any fungus(es) or spore(s); or any material, product, building component or structure that contains, harbors, nurtures or acts as a medium for any fungus(es) or spore(s). In the event such substances, wastes and materials are encountered, Contractor's sole obligation will be to notify the Owner of their existence. Contractor shall have the right thereafter to suspend its work until such substances, wastes or materials and the resultant hazards are removed. This time for completion of the work shall be extended to the extent caused by the suspension and the contract price equitably adjusted.

Contractor expressly disclaims any and all responsibility and liability for the indoor air quality of the customer's facility, including without limitation, injury or illness to occupants of the facility or third parties, or any damage to the customer's facility, arising out of or in connection with the Contractor's work under this agreement, including without limitation any illness, injury, or damage resulting in any manner from any fungus(es) or spore(s), any substance, vapor or gas produced by or arising out of any fungus(es) or spore(s), or any material, product, building component or structure that contains, harbors, nurtures or acts as a medium for any fungus(es) or spore(s).
- UNDER NO CIRCUMSTANCES, WHETHER ARISING IN CONTRACT, TORT (INCLUDING NEGLIGENCE), EQUITY OR OTHERWISE, WILL CONTRACTOR BE RESPONSIBLE FOR LOSS OF PROFIT, INCREASED OPERATING OR MAINTENANCE EXPENSES, CLAIMS OF CUSTOMER'S TENANTS OR CLIENTS, OR ANY SPECIAL, INDIRECT OR CONSEQUENTIAL DAMAGES.
- In the event of a delay, loss, damage or detention caused by unavailability of machinery, equipment or materials, delay of carriers, strikes, including those by Contractor's employees, lockouts, civil or military authority, priority regulations, insurrection or riot, action of the elements, forces of nature, or by any cause beyond its control, Contractor shall not be liable.

By signing the below line, you are confirming that you have read and understand this paragraph and that you agree to the Terms and Conditions listed above.

Signature: **X** _____

Date: _____

Important: Agreement Prices good for 30 days only from proposal date unless time is extended in writing.

Piedmont Service Group

Building Efficiency and Sustainability

A Service Logic Company

PROPOSAL DATE	PROPOSAL NUMBER	PROJECT NUMBER	PAGE
3/1/2022	Q-09-2021-228786		1 of 6

BY AND BETWEEN:

Piedmont Service Group
4640 North Creek Drive
Greenville, NC. 27834
NC Lic # 29539-H1, H2, H3
Electrical #08363-L
Refrigeration Lic # 4483

AND

Greene County Government

hereinafter (CONTRACTOR)

hereinafter (CUSTOMER)

SERVICES WILL BE PROVIDED AT THE FOLLOWING LOCATION(S):

Greene County Government Buildings, GPS

CONTRACTOR WILL PROVIDE THE FOLLOWING TO THE CUSTOMER

Installation of



Needlepoint Bipolar Ionization

GPS delivers P.O.P.E



PARTICLES
REDUCED



ODORS
NEUTRALIZED



PATHOGENS
KILLED



ENERGY
SAVED

Engineering Air for a Cleaner World™

This proposal will become a binding Agreement only after acceptance by Customer and approval by an officer of Contractor as evidenced by their signatures below. This Agreement sets forth all of the terms and conditions binding upon the parties here to on the reverse here of; and no person has authority to make any claim representation, promise, or condition on behalf of Contractor which is not expressed herein. Agreement Prices good for **30 days from proposal date** unless time is extended in writing by Contractor.

CONTRACTOR

Project Consultant Rusty Beddard
Email- rbeddard@piedmontsg.com
Fax # 252-321-8382

Approved for Contractor

Signature

Title

Date

CUSTOMER

(Print Name)

X

Signature: (Company Authorized Representative)

Title

Date

Piedmont Service Group

Building Efficiency and Sustainability



A Service Logic Company

PROPOSAL DATE	PROPOSAL NUMBER	PROJECT NUMBER	PAGE
3/1/2022	Q-09-2021-228786		2 of 6

PROJECT DESCRIPTION: Needlepoint Bipolar Ionization Installation

We are pleased to offer our proposal to install Global Plasma Solutions providing the needlepoint bipolar ionization product at Greene County Government Buildings. The proposal is based upon our site visit. Below is our suggested scope of work.

SCOPE OF WORK

Greene County Operations Center

- Provide all necessary labor and materials to install GPS needlepoint bipolar ionization units on (32) HVAC units:
- Material Required:
 - (19) - GPS-iRIB-18
 - (12) - DM48-AC
 - (1) - GPS-FC48
 - Efficiency Rating: 9 EER
- Provide newly installed GPS equipment startup and ensure proper operations.

Project Investment \$ 21,709

Int. _____

Justice Center

- Provide all necessary labor and materials to install GPS needlepoint bipolar ionization units on (29) HVAC units:
- Material Required:
 - (19) - GPS-FC48-AC
 - (9) - GPS iRIB-18
 - (1) - GPS-iMOD-72-Snap
 - Efficiency Rating: 9 EER
- Provide newly installed GPS equipment startup and ensure proper operations.

Project Investment \$ 27,948

Int. _____

Wellness Center

- Provide all necessary labor and materials to install GPS needlepoint bipolar ionization units on (7) HVAC units:
- Material Required:
 - (4) - GPS-FC48-AC
 - (3) - GPS-iMOD-60-Snap
 - Efficiency Rating: 9 EER
- Provide newly installed GPS equipment startup and ensure proper operations.

Project Investment \$ 15,507

Int. _____

PROPOSAL DATE	PROPOSAL NUMBER	PROJECT NUMBER	PAGE
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Senior Center

- Provide all necessary labor and materials to install GPS needlepoint bipolar ionization units on (4) HVAC units:
- Material Required:
 - (4) - GPS-FC48-AC
 - Efficiency Rating: 9 EER
- Provide newly installed GPS equipment startup and ensure proper operations.

Project Investment \$ 3,733

Int. _____

Probation

- Provide all necessary labor and materials to install GPS needlepoint bipolar ionization units on (1) HVAC units:
- Material Required:
 - (1)- GPS-DM48-AC
 - Efficiency Rating: 9 EER
- Provide newly installed GPS equipment startup and ensure proper operations.

Project Investment \$ 1,070

Int. _____

Extension Office

- Provide all necessary labor and materials to install GPS needlepoint bipolar ionization units on (1) HVAC units:
- Material Required:
 - (1)- GPS-DM48-AC
 - Efficiency Rating: 9 EER
- Provide newly installed GPS equipment startup and ensure proper operations.

Project Investment \$ 1,070

Int. _____

Farmers Market

- Provide all necessary labor and materials to install GPS needlepoint bipolar ionization units on (1) HVAC units:
- Material Required:
 - (1)- GPS-DM48-AC
 - Efficiency Rating: 9 EER
- Provide newly installed GPS equipment startup and ensure proper operations.

Project Investment \$ 1,070

Int. _____

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Greene County Transportation

Provide all necessary labor and materials to install GPS needlepoint bipolar ionization units on (1) HVAC units:

- Material Required:
 - (1)- GPS-DM48-AC
 - Efficiency Rating: 9 EER
- Provide newly installed GPS equipment startup and ensure proper operations.

Project Investment \$ 1,070

Int. _____

Concession Stand

- Provide all necessary labor and materials to install GPS needlepoint bipolar ionization units on (1) HVAC units:
- Material Required:
 - (1)- GPS-DM48-AC
 - Efficiency Rating: 9 EER
- Provide newly installed GPS equipment startup and ensure proper operations.

Project Investment \$ 1,070

Int. _____

Public Works

- Provide all necessary labor and materials to install GPS needlepoint bipolar ionization units on (1) HVAC units:
- Material Required:
 - (1)- GPS-FC48-AC
 - Efficiency Rating: 9 EER
- Provide newly installed GPS equipment startup and ensure proper operations.

Project Investment \$ 1,025

Int. _____

EMS-1

- Provide all necessary labor and materials to install GPS needlepoint bipolar ionization units on (4) HVAC units:
- Material Required:
 - (3)- GPS-DM48-AC
 - (1)- GPS-iRIB-18
 - Efficiency Rating: 9 EER
- Provide newly installed GPS equipment startup and ensure proper operations.

Project Investment \$ 5,327

Int. _____

Piedmont Service Group
Building Efficiency and Sustainability

A Service Logic Company

PROPOSAL DATE	PROPOSAL NUMBER	PROJECT NUMBER	PAGE
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EMS-2

- Provide all necessary labor and materials to install GPS needlepoint bipolar ionization units on (1) HVAC units:
- Material Required:
 - (1)- GPS-DM48-AC
 - Efficiency Rating: 9 EER
- Provide newly installed GPS equipment startup and ensure proper operations.

Project Investment \$ 1,070

Int. _____

Combined Project Investment \$ 81,669

All work is proposed to be performed during normal business hrs. (M-F 7am-5pm)

WARRANTY:

Provide 3 - year warranty on new equipment and materials – 1 year warranty on installation craftsmanship.

OUR PROPOSAL EXCLUDES THE FOLLOWING:

Providing any labor, materials, or equipment for work not explicitly detailed in the above scope, including but not limited to:

1. Any labor outside of normal business hours (M-F 7am-5pm)
2. Hazardous material testing and abatement.
3. Any provision of temporary heating, cooling, ventilation or exhaust.

LEAD TIME:

6 Week

Piedmont Service Group

Building Efficiency and Sustainability

A Service Logic Company

PROPOSAL DATE	PROPOSAL NUMBER	PROJECT NUMBER	PAGE
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TERMS AND CONDITIONS

- Contractor warrants that the workmanship hereunder shall be free from defects one year from date of installation. If any replacement part or item of equipment proves defective, Contractor will extend to Customer the benefits of any warranty Contractor has received from the manufacturer. Removal and reinstallation of any equipment or materials repaired or replaced under a manufacturer's warranty will be at Customer's expense and at the rates then in effect.
- Customer shall permit Contractor free and timely access to areas and equipment, and allow Contractor to start and stop the equipment as necessary to perform required services. All planned work under this Agreement will be performed during Contractor's normal working hours.
- Customer will promptly pay invoices within thirty (30) days of receipt or within special terms (if any) on Exhibit A (if any) to these Terms and Conditions. Should a payment become thirty (30) days or more delinquent, Contractor may stop all work under this Agreement without notice and/or cancel this Agreement, and the entire Agreement amount shall become due and payable immediately upon demand.
- Project will be progress billed monthly.
- Any alteration to, or deviation from, this Agreement involving extra work, cost of material or labor will become an extra charge (fixed-price amount to be negotiated or on a time-and-material basis at Contractor's rates then in effect) over the sum stated in this Agreement. THE AGREEMENT PRICE APPLIES ONLY TO THE SCOPE OF WORK OUTLINED WITHIN THE PROJECT PROPOSAL DOCUMENT. ANY ADDITIONAL WORK REQUIRED BY FEDERAL, STATE OR LOCAL AUTHORITIES NOT SPECIFICALLY DESCRIBED HEREIN IS EXCLUDED. IN THE EVENT THAT PIEDMONT SERVICE GROUP IS REQUIRED BY ANY GOVERNING AUTHORITY TO PERFORM WORK NOT INCLUDED IN THIS PROPOSAL, CUSTOMER AGREES TO PAY ALL ADDITIONAL COSTS ASSOCIATED WITH THE REQUIRED WORK.
- Customer shall be responsible for all taxes applicable to the services and/or materials hereunder unless noted otherwise within the agreement.
- In the event Contractor must commence legal action in order to recover any amount payable under this Agreement, Customer shall pay Contractor all court costs and attorney's fees incurred by Contractor. Any legal action relating to this Agreement, or the breach thereof, shall be commenced within one (1) year from the date of the work.
- To the fullest extent permitted by law, Customer shall indemnify and hold harmless Contractor, its agents and employees from and against all claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or resulting from the performance of work hereunder, provided that such claim, damage, loss or expense is caused in whole or in part by any active or passive act or omission of Customer, anyone directly or indirectly employed by Customer, or anyone for whose acts Customer may be liable, regardless of whether it is caused in part by the negligence of Contractor.
- Contractor's obligation under this proposal and any subsequent contract does not include the identification, abatement or removal of asbestos or any other toxic or hazardous substances, hazardous wastes or hazardous materials, or any fungus(es) or spore(s); substance, vapor or gas produced by or arising out of any fungus(es) or spore(s); or any material, product, building component or structure that contains, harbors, nurtures or acts as a medium for any fungus(es) or spore(s). In the event such substances, wastes and materials are encountered, Contractor's sole obligation will be to notify the Owner of their existence. Contractor shall have the right thereafter to suspend its work until such substances, wastes or materials and the resultant hazards are removed. This time for completion of the work shall be extended to the extent caused by the suspension and the contract price equitably adjusted.

Contractor expressly disclaims any and all responsibility and liability for the indoor air quality of the customer's facility, including without limitation, injury or illness to occupants of the facility or third parties, or any damage to the customer's facility, arising out of or in connection with the Contractor's work under this agreement, including without limitation any illness, injury, or damage resulting in any manner from any fungus(es) or spore(s), any substance, vapor or gas produced by or arising out of any fungus(es) or spore(s), or any material, product, building component or structure that contains, harbors, nurtures or acts as a medium for any fungus(es) or spore(s).
- UNDER NO CIRCUMSTANCES, WHETHER ARISING IN CONTRACT, TORT (INCLUDING NEGLIGENCE), EQUITY OR OTHERWISE, WILL CONTRACTOR BE RESPONSIBLE FOR LOSS OF PROFIT, INCREASED OPERATING OR MAINTENANCE EXPENSES, CLAIMS OF CUSTOMER'S TENANTS OR CLIENTS, OR ANY SPECIAL, INDIRECT OR CONSEQUENTIAL DAMAGES.
- In the event of a delay, loss, damage or detention caused by unavailability of machinery, equipment or materials, delay of carriers, strikes, including those by Contractor's employees, lockouts, civil or military authority, priority regulations, insurrection or riot, action of the elements, forces of nature, or by any cause beyond its control, Contractor shall not be liable.

By signing the below line, you are confirming that you have read and understand this paragraph and that you agree to the Terms and Conditions listed above.

Signature: **X** _____

Date: _____

Important: Agreement Prices good for 30 days only from proposal date unless time is extended in writing.