

**BERTIE COUNTY BOARD OF COMMISSIONERS
COMMISSIONERS ROOM
WEDNESDAY, AUGUST 25, 2021
10:00 AM**

The Bertie County Board of Commissioners reconvened the regularly scheduled work session of August 16th, 2021 today at 9:00AM inside the Commissioners Room, 106 Dundee Street, Windsor, NC. Because of the COVID-19 pandemic, this meeting was hosted partially in person, and partially via Zoom (conference call). The following members were present or absent:

Present: Ronald “Ron” Wesson, District I
Greg Atkins, District II (joined via ZOOM at 9:15 a.m.)
Tammy A. Lee, District III
Ronald “Ron” Roberson, District V
John Trent, District IV

Staff Present: County Manager Juan Vaughan, II
Assistant County Manager David Scarborough
Assistant County Attorney Jonathan Huddleston
Finance Director William Roberson

Staff Present (Zoom): Clerk to the Board LaShonda Cartwright

Call to Order

Chairwoman Lee called meeting to order at 9:00 a.m.

Invocation, Pledge of Allegiance

Invocation and pledge of allegiance was led by Commissioner Wesson.

1. **Approve Contract for 2021 Audit (Thompson, Price, Scott, Adams & Co. P.A.)**
Commissioner Wesson discussed his concern that there was no accountability towards the Auditor meeting the deadlines noted, which was of concern due to fact that the auditors had not met the deadlines for the past two years. The approval of this item was delayed at the decision of the Board until such time that the County Attorney could expediently review and place language into the contract that addresses the penalties for the auditor’s failure to meet deadlines.
2. **Bertie County Travel & Tourism TGOW Request to Submit Federal EDA Competitive Tourism Grant**
This grant would reflect a 20 percent match. The request for the pavilion would be estimated at \$4.8 million dollars, to which the match would be \$960,000. No decision is needed at this time, but was brought to the Board to make them aware of the potential impact should the award be granted.
3. **Disaster Recovery Update on Tornado Survivors Occupying Trailer Campers – Department of Social Services Caseworkers**
DSS Director Cindy Perry and Emergency Services Director Mitch Cooper participated via ZOOM to discuss this matter. DSS Social Services caseworkers Donna Gillyard and Shanice Williams discussed cases they have assisted with in regards to finding housing. Housing in

Bertie County has been challenging to find, and as such their clients remain in campers. Director Perry noted that they are working with NC Rebuild to assist these clients as well. Director Cooper agreed that the Commissioners and NC Rebuild are working together to find permanent housing for these residents.

Consensus by the Board was to urge these residents strongly to find new housing so they can vacate the trailer campers, but also to give them another six months in which to do so. Chairwoman Lee directed the County Manager to communicate this to these residents.

4. Salary Comparison of DSS Employees in Bertie and Surrounding Counties

Director Cortney Ward presented a handout addressing salary comparisons for Martin, Hertford, Chowan and Bertie Counties. She noted while the recently updated salary pay schedule adopted by the Commissioners demonstrates a lower pay scale for Bertie County DSS employees than the surrounding counties actual salaries of our DSS workers are higher than those of the counties being compared, and Bertie County DSS employees are working a 37.5 hour work week while Chowan and Martin Counties operate on a 40-hour work week.

5. Budget, Fund Balance, Audit Discussion – County Manager Juan Vaughan & Finance Director William Roberson

County Manager Vaughan presented a PowerPoint presentation providing a more detailed look at where Bertie County is regarding fund balance and how we ended up there.

- Unassigned fund balance as a percentage of General Fund Expenditures has decreased from 8.99% in 2017 to 1.07% in 2020.
- In the past few years, there have been no findings of error or concern in the audits in regards to compliance with generally accepted auditing standards.
- The only findings of error were in Department of Social Services.
- FY2018-19 Increase of Original to Final Appropriation of Fund Balance

Original Appropriation:	\$1,902,304
Budget Amendment Totals:	\$ 471,057
Final Fund Balance Appropriation:	\$2,373,361
- FY2019-20 Increase of Original to Final Appropriation of Fund Balance

Original Appropriation:	\$1,729,650
Budget Amendment Totals:	\$ 415,800
Final Fund Balance Appropriation:	\$2,145,450
- The County Manager emphasized that these appropriations occurred prior to his joining Bertie County, but that the Commissioners, he and staff should have been aware of the potential decrease in unassigned fund balance based off of the appropriations being made since FY2013-14 as demonstrated in the charts on the presentation.
- Commissioner Wesson expressed concern that the Commissioners appropriated funds from Fund Balance that they would not have appropriated should the audits had been completed and available for review.
- Delayed reimbursements from grant funds and FEMA reimbursements would have increased fund balance percentages in FY2018-19, from 7.44% to 10.05%.
- Delayed reimbursement from FEMA COVID-19 and storm reimbursements as well as other reimbursements would have increased fund balance percentage in FY2019-20 from 1.05% to 5.27%.
- The County Manager and staff have addressed the decreased fund balance by reducing the General Fund budget by \$1.3 million in the past two fiscal years, assessed the need to fill vacancies when positions became vacant, and encouraged Department heads to look for new revenue sources and/or grant opportunities.

6. **Approve Contract for 2021 Audit (Thompson, Price, Scott, Adams & Co. P.A.)** There was a consensus to approve the contract for the 2021 Audit until the County Attorney can take a look at including language to address penalties on the Auditor should they not meet deadlines noted in contract. It was agreed that once the County Attorney has completed his work and submitted the changes, in order to move forward with the contract, the Commissioner's would take a phone poll to approve the contract, and then do an official vote at the next Board meeting.
7. **Other Items as Needed:**
 - Chairwoman Lee: Information from Board of Health presentation was provided to Commissioners, noted that from May 1 to August 18, 92.4% of these cases were not fully vaccinated. As of August 24, 2021, Bertie County has 68 active cases.
 - Commissioner Wesson: Teacher Housing Project is moving forward and has 90 days to do financial closing. Will have housing available by May 2023.

Chairwoman Lee **ADJOURNED** the meeting at 12:10 p.m.