

Bertie County Board of Commissioners



**May 8, 2023
6:00 PM**

Chair	Ronald “Ron” Wesson	District I
Vice Chair	Michael White	District II
	Corey Ballance, Sr.	District III
	John Trent	District IV
	Ron Roberson	District V



Bertie County is now utilizing Zoom during the COVID-19 pandemic.

Zoom is available to the public to participate during this meeting.

To call in to our meeting on the phone, use the following information:

Phone #: 1-301-715-8592

Meeting ID: 723 391 6141

To listen to our meeting online, click or copy and paste this link into your browser:

<https://us02web.zoom.us/j/7233916141>

Questions? Call the County Manager's Office at 794-5300.

BERTIE COUNTY BOARD OF COMMISSIONERS

May 8, 2023

Meeting Agenda

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

6:00 PM Welcome, Call to Order & Roll Call by Board Chair Ronald Wesson, Commissioners Room, Windsor

Invocation and Pledge of Allegiance by Commissioner John Trent

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

(A)

***** APPOINTMENTS & REPORTS*****

- (1) Update on A Pecan Pickling Short Film Festival by Dr. Patricia Ferguson
- (2) EMS Revenue Update and Revenue Projection by Colleton Software
- (3) TGOW Update by Project Consultant Robin Payne
- (4) Recommendation of Position Reclassification by HR/Risk Management Director Cortney Ward
- (5) Financial Summary by Interim Finance Director/Assistant County Manager David Scarborough

Board Appointments (B)

None

Consent Agenda (C)

1. Approve Minutes for Open Session 4-17-23, Closed Session 4-17-23
2. Approve Proclamation Recognizing Clerks to the Boards of County Commissioners' Week
3. Approve Interlocal Agreement with Chowan County to Provide Building Inspection Service
4. Approve Contract to Audit Accounts with Mauldin & Jenkins, LLC
5. Approve Engagement Letter with Mauldin & Jenkins, LLC

6. Approve Budget Amendments

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

Discussion Agenda (D)

1. Request for Permit & Inspection Fee Waiver by Partners for Bertie County Public Schools
2. Manager's Budget Presentation – May 22nd
3. Budget Public Hearing – June 6th
4. Identify Tentative Dates for Commissioners' Budget Work Sessions

Commissioners' Reports (E)

County Manager's Reports (F)

County Attorney's Reports (G)

Public Comments

(3 minutes per speaker)

Closed Session

Pursuant to NCGS 143-318.11(a)(3)(6)

Adjourn



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: May 8, 2023

SECTION: Appointments & Reports (A-1 to A-5)

DEPARTMENT: Governing Body

TOPICS:

- (1) Update on A Pecan Pickling Short Film Festival by Dr. Patricia Ferguson
- (2) EMS Revenue Update and Revenue Projection by Colleton Software
- (3) TGOW Update by Project Consultant Robin Payne
- (4) Recommendation of Position Reclassification by HR/Risk Management
Director Cortney Ward
- (5) Financial Summary by Interim Finance Director/Assistant County Manager
David Scarborough

COUNTY MANAGER RECOMMENDATION OR COMMENTS: --

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

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---



A-4

Request

Sheriff Tyrone Ruffin has requested a reclassification for one of his currently budgeted deputy positions to a Sergeant position.

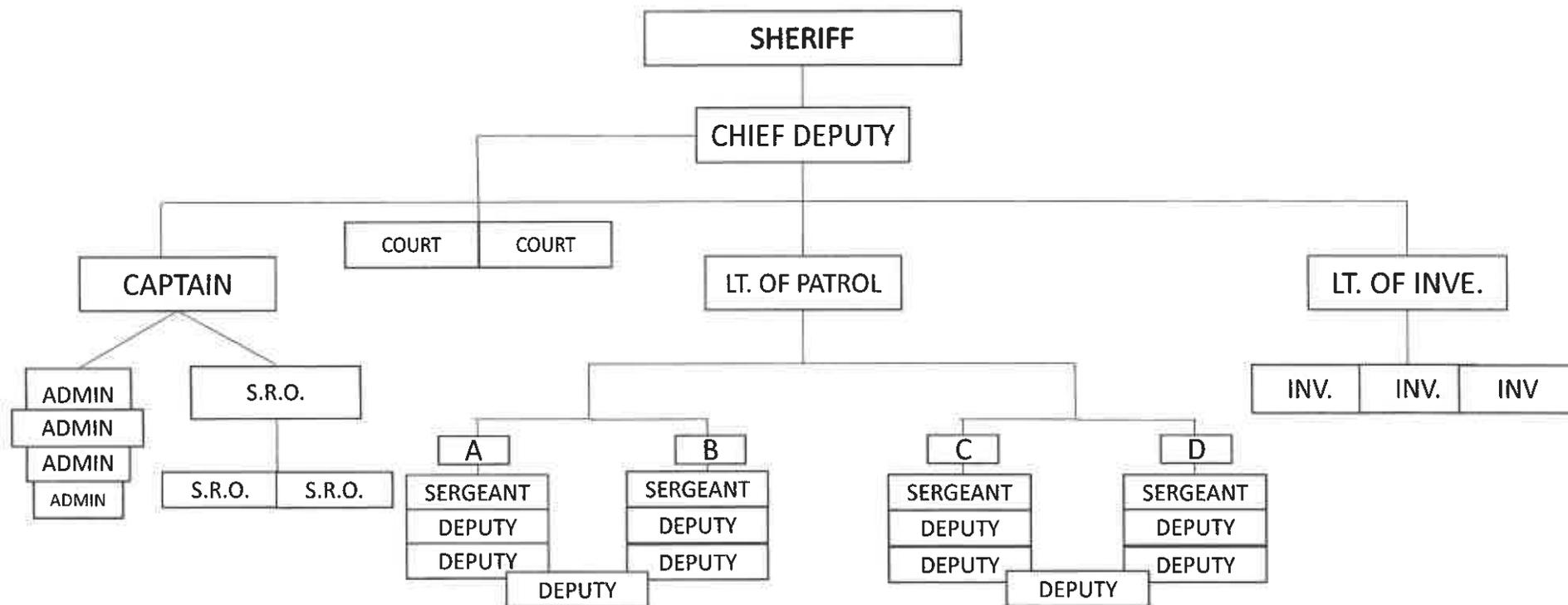
Justification

This request is due to the Sheriff's restructuring of the Bertie County Sheriff's Office organizational chart. This restructuring breaks out four separate patrol shifts. On each shift there would need to be a supervising Deputy, which would be the Sergeant.

The Sheriff's Office currently has 3 Patrol Sergeants budgeted for and is requesting a fourth Sergeant due to the need for adequate supervision of the fourth shift on the scheduling structure.

Fiscal Impact

This position is currently budgeted at \$43,268.40 and the reclassification will result in an increase of \$360.58, for the remainder of FY 22-23. Moving forward, the overall salary increase for this reclassification would be \$2,163.42 annually.





A-5

COUNTY OF BERTIE
FINANCIAL SUMMARY
FISCAL YEAR 22/23

GOVERNMENTAL FUNDS	REVISED			Goal 75.0%	Prior Year
	BUDGET	MARCH	YTD	% YTD	% TO DATE
REVENUES					
PROPERTY TAXES	\$ (12,884,000.00)	\$ (512,074.26)	\$ (11,734,286.92)	91.1%	91.4%
SALES AND OTHER TAXES	\$ (3,574,060.00)	\$ (384,713.68)	\$ (2,125,080.42)	59.5%	57.4%
UNRESTRICTED INTERGOVERNMENT	\$ (102,000.00)	\$ (83.86)	\$ (79,786.67)	78.2%	10.4%
RESTRICTED INTERGOVERNMENT	\$ (1,030,567.00)	\$ (64,432.51)	\$ (706,007.91)	68.5%	58.6%
PERMITS & FEES	\$ (4,239,764.00)	\$ (348,540.24)	\$ (3,110,829.00)	73.4%	65.3%
SALES & SERVICES	\$ (61,422.00)	\$ (3,662.13)	\$ (42,123.94)	68.6%	8.8%
MISCELLANEOUS	\$ (170,560.00)	\$ (12,842.34)	\$ (141,550.76)	83.0%	91.0%
INTEREST EARNED ON INVESTMENTS	\$ (10,000.00)	\$ (29,054.19)	\$ (140,270.33)	1402.7%	8.2%
TRANSFER	\$ (2,710,392.00)	\$ -	\$ -	0.0%	0.0%
FUND BALANCE APPROPRIATED	\$ (29,219.00)	\$ -	\$ -	0.0%	0.0%
TRANSFERS TO DEBT SERVICE	\$ (2,149,958.00)	\$ -	\$ (1,664,405.07)	77.4%	64.4%
TRANSFERS GEN TO DSS	\$ (1,554,289.00)	\$ -	\$ -	0.0%	0.0%
DSS	\$ (3,409,836.00)	\$ (244,416.58)	\$ (2,153,495.42)	63.2%	54.4%
DSS PERMITS & FEES	\$ (150.00)	\$ -	\$ -	-	-
DSS MISCELLANEOUS	\$ (500.00)	\$ (5.00)	\$ (3,251.05)	650.2%	4.0%
TOTAL REVENUES	\$ (31,926,717.00)	\$ (1,599,824.79)	\$ (21,901,087.49)	68.6%	54.2%
EXPENDITURES					
GOVERNING BODY	\$ 228,351.00	\$ 16,265.66	\$ 122,566.28	53.7%	79.8%
ADMINISTRATION	\$ 380,657.00	\$ 30,567.32	\$ 276,516.90	72.6%	72.1%
HUMAN RESOURCES	\$ 87,278.00	\$ 6,053.20	\$ 65,147.99	74.6%	75.5%
FINANCE	\$ 302,716.00	\$ 22,047.80	\$ 192,331.77	63.5%	81.5%
TAX LISTING & COLLECTIONS	\$ 665,045.00	\$ 59,510.71	\$ 485,216.02	73.0%	76.7%
LEGAL	\$ 120,000.00	\$ 8,696.84	\$ 75,831.21	63.2%	73.7%
COURT FACILITIES	\$ 89,000.00	\$ 69.99	\$ 13,730.13	15.4%	30.1%
ELECTIONS	\$ 258,969.00	\$ 11,791.00	\$ 184,218.99	71.1%	68.8%
REGISTER OF DEEDS	\$ 368,834.00	\$ 23,051.03	\$ 238,169.50	64.6%	65.5%
PUBLIC BUILDINGS	\$ 941,016.00	\$ 57,913.83	\$ 651,191.99	69.2%	83.9%
INFORMATION TECHNOLOGY CENTER	\$ 314,490.00	\$ 19,038.52	\$ 242,889.44	77.2%	73.1%
SHERIFF	\$ 3,042,314.00	\$ 203,183.16	\$ 2,055,838.11	67.6%	75.9%
911 COMMUNICATIONS	\$ 621,664.00	\$ 44,169.64	\$ 387,083.32	62.3%	65.0%
EMERGENCY MANAGEMENT	\$ 559,710.00	\$ 112,688.39	\$ 414,370.85	74.0%	73.0%
EMERGENCY SERVICES	\$ 3,099,683.00	\$ 226,102.75	\$ 2,476,739.11	79.9%	93.5%
NON-EMERGENCY TRANSPORT SERVICE	\$ 872,147.00	\$ 60,972.76	\$ 624,872.49	71.6%	67.3%
PLANNING/INSPECTIONS	\$ 394,879.00	\$ 28,146.65	\$ 268,614.67	68.0%	57.9%
MEDICAL EXAMINER	\$ 19,000.00	\$ 2,950.00	\$ 24,450.00	128.7%	62.6%
ANIMAL CONTROL	\$ 209,833.00	\$ 15,967.17	\$ 142,292.16	67.8%	74.2%
SOLID WASTE	\$ 527,780.00	\$ 49,690.85	\$ 390,498.20	74.0%	74.0%
ECONOMIC DEVELOPMENT	\$ 152,013.00	\$ 4,030.00	\$ 103,818.30	68.3%	53.2%
COOPERATIVE EXTENSION	\$ 298,960.00	\$ 17,583.89	\$ 152,138.28	50.9%	51.1%
SOIL CONSERVATION	\$ 265,875.00	\$ 7,766.85	\$ 186,730.12	70.2%	71.0%
HEALTH DEPARTMENT	\$ 112,115.00	\$ 9,051.25	\$ 81,461.25	72.7%	75.8%
VETERAN SERVICES	\$ 59,203.00	\$ 5,056.58	\$ 45,556.03	76.9%	5.6%
AID TO AGING/NUTRITION	\$ 624,621.00	\$ 37,723.59	\$ 473,683.24	75.8%	58.7%
PARKS & RECREATION	\$ 311,680.00	\$ 23,146.29	\$ 188,379.25	60.4%	68.0%
SPECIAL APPROPRIATIONS	\$ 6,088,617.00	\$ 477,367.11	\$ 4,336,808.92	71.2%	60.3%
TRANSFERS TO OTHER FUNDS	\$ 3,784,247.00	\$ -	\$ -	0.0%	0.0%
CONTINGENCY	\$ -	\$ -	\$ -	-	-
SOCIAL SERVICES-ADMINISTRATION	\$ 3,330,240.00	\$ 227,380.04	\$ 2,158,507.26	64.8%	68.0%
SOCIAL SERVICES PROGRAMS	\$ 1,624,935.00	\$ 80,486.33	\$ 958,809.99	59.0%	61.8%
TOTAL DEBT SERVICE	\$ 2,149,958.00	\$ -	\$ 1,664,405.07	77.4%	100.0%
TOTAL EXPENDITURES	\$ 31,905,830.00	\$ 1,888,469.20	\$ 19,682,866.84	61.7%	54.1%

CASH

	Prior Year	
	March 31, 2023	March 31, 2022
CENTRAL DEPOSIT ACCOUNT - SOUTHERN	\$ 2,539,990.28	\$ 2,490,511.00
CD'S - SOUTHERN	\$ 1,500,000.00	\$ 1,500,000.00
NC CAPITAL MANAGEMENT TRUST	\$ 7,251,887.68	\$ 4,337,335.76
	\$ 11,291,877.96	\$ 8,327,846.76

COUNTY OF BERTIE
 FINANCIAL SUMMARY
 FISCAL YEAR 22/23

	REVISED			Goal 75.0%	Prior Year
	BUDGET	MARCH	YTD	% YTD	% TO DATE
UTILITY FUNDS					
DISTRICT - REGIONAL					
TOTAL PERMITS & FEES	\$ (137,200.00)	\$ (2,887.17)	\$ (95,962.71)	69.9%	72.5%
TOTAL SALES & SERVICES	\$ (2,540,628.00)	\$ (194,101.68)	\$ (2,016,042.33)	79.4%	90.6%
TOTAL MISCELLANEOUS	\$ (1,500.00)	\$ (103.32)	\$ (12,688.59)	845.9%	153.9%
TOTAL OTHER	\$ (6,000.00)	\$ -	\$ -	0.0%	0.0%
FUND BALANCE APPR.	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL REVENUES	\$ (2,685,328.00)	\$ (197,092.17)	\$ (2,124,693.63)	79.1%	77.1%
WATER DISTRICT REG. TOTAL EXPENDITURES	\$ 2,685,328.00	\$ 90,569.45	\$ 1,148,405.58	42.8%	44.7%
BERTIE PHONE					
TOTAL MISCELLANEOUS	\$ (62,000.00)	\$ (5,457.05)	\$ (49,249.90)	79.4%	79.0%
FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	-	-
TOTAL REVENUES	\$ (62,000.00)	\$ (5,457.05)	\$ (49,249.90)	79.4%	79.0%
BERTIE PHONE SYSTEM EXPENDITURES	\$ 62,000.00	\$ 6,848.83	\$ 41,511.46	67.0%	68.8%
REIMBURSABLE PROJECTS					
32 - TGOW	\$ 354,110.54	Submitted for reimbursement on 3/20/23			
46 - WD IV W/L WATER SYSTEM REPLACEMENT	\$ 128,250.00	Submitted for reimbursement on 1/20/23			
	\$ -				
	\$ 482,360.54				



Bertie County

Board of Commissioners

ITEM

ABSTRACT MEETING DATE: May 8, 2023

SECTION: Consent (C-1 to C-6)

DEPARTMENT: Governing Body

TOPICS:

1. Approve Minutes for Open Session 4-17-23, Closed Session 4-17-23
2. Approve Proclamation Recognizing Clerks to the Boards of County Commissioners' Week
3. Approve Interlocal Agreement with Chowan County to Provide Building Inspection Service
4. Approve Contract to Audit Accounts with Mauldin & Jenkins, LLC
5. Approve Engagement Letter with Mauldin & Jenkins, LLC
6. Approve Budget Amendments

COUNTY MANAGER RECOMMENDATION OR COMMENTS: Recommend approval.

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

ATTACHMENTS: Yes, see each particular agenda item.

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---



C-1

Bertie County Board of Commissioners
Windsor, North Carolina
April 17, 2023
WORK SESSION

The Bertie County Board of Commissioners met for a scheduled Strategic Planning Work Session today at 10:00 AM inside the Community Meeting Room, 102 Lancaster Avenue, 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
 Michael White, District II
 Corey Ballance, Sr. District III
 Ronald “Ron” Roberson, District V

Absent: John Trent, District IV

Staff Present: County Manager Juan Vaughan, II
 Assistant County Manager David Scarborough

Staff Present : Clerk to the Board LaShonda Cartwright
 Joseph Wilkes (Zoom) – Information Technology

CALL TO ORDER

Chairman Wesson called the meeting to order.

INVOCATION/PLEDGE OF ALLEGIANCE

Commissioner Ballance gave the invocation and led the pledge of allegiance.

CONSENT AGENDA

1. Approve Register of Deeds Fee Report – March 2023
2. Approve Tax Release Journal- March 2023
3. Approve Minutes for Regular Meeting 3-20-23, 3-20-23 Closed Session

4. Approve Minutes Work Session 4-3-23 Open Session, 4-3-23 Closed Session
5. Approve Minutes Special Meeting 4-10-23 Open Session, 4-10-23 Closed Session

Commissioner Roberson made the **MOTION** to **APPROVE** the Consent Agenda . The **MOTION** was **SECONDED** by Commissioner Ballance. The **MOTION PASSED** with a **4-0** vote.

PRESENTATION OF WATER SHORTAGE RESPONSE PLAN BY WATER SUPERINTENDENT RICKEY SPIVEY

Commissioner Roberson made the **MOTION** to convene as the Water District. The **MOTION** was **SECONDED** by Commissioner Ballance. The **MOTION PASSED** with a **4-0** vote.

Water Superintendent Ricky Spivey explained the purpose of the Water Shortage Response Plan.

Commissioner Roberson made the **MOTION** to approve the resolution for the Water Shortage Response Plan. The **MOTION** was **SECONDED** by Commissioner Ballance. The **MOTION PASSED** with a **4-0** vote.

Commissioner Roberson made the **MOTION** to adjourn as the Water District. The **MOTION** was **SECONDED** by Commissioner White. The **MOTION PASSED** with a **4-0** vote.

RECONVENING OF THE BOARD OF EQUALIZATION & REVIEW, TAX ADMINISTRATOR JODIE RHEA

Commissioner Ballance made the **MOTION** to convene as the Board of Equalization & Review. The **MOTION** was **SECONDED** by Commissioner Roberson. The **MOTION PASSED** with a **4-0** vote.

Tax Administrator Jodie Rhea stated there were no appeals.

Commissioner Roberson made the **MOTION** to adjourn as the Board of Equalization. The **MOTION** was **SECONDED** by Commissioner White. The **MOTION PASSED** with a **4-0** vote.

TGOW PHASE I UPDATE & YEAR OF THE TRAIL UPDATE BY ROBIN PAYNE

Project Consultant Robin Payne provide the Board with an update of the Year of the Trail event, which will consist of a three-day celebration on July 21st, 22nd, and 23rd. She stated she would provide a follow up at the next meeting.

Mrs. Payne then provide the Board with an update of Tall Glass of Water. She stated that Rodney Tart with Green Engineering had made a site visit and provided them a detailed estimate of what the upcoming cost will be.

She then provided the Board with a handout that described and explained the duties and needs for Tall Glass of Water Phase 1 which include kayak rentals, primitive camping, trail and maintenance.

REPORT TO THE PEOPLE PRESENTATION BY BERTIE COUNTY CENTER OF NC COOPERATIVE EXTENSION

Cooperative Extension Director Billy Barrow provided the Board with a description of what Cooperative Extension/4-H is and the services that it provides. He then introduced the Board to his staff members and they provided the Board with a description of their jobs and the services they provide.

RECESS-LUNCH

The Board recessed for a 30-minute lunch.

UPDATES ON ADULT & CHILD WELFARE SERVICES BY THE NC DEPARTMENT OF HEALTH & HUMAN SERVICES

NCDHHS came before the Board to discuss the next steps for turning the management and oversight of Child Welfare Services back over to the DSS Director. Assistant Secretary Susan Osborne stated that Child Welfare Services will transition back to the DSS Director on May 15, 2023. She stated that the State would continue to provide guidance and assistance to the County to ensure that DSS continues to operate smoothly.

Assistant Secretary Osborne then discussed the \$115,000 that the County is responsible for paying back the payment plan options. She also stated that Bertie County's advocacy was very instrumental in the way the State will handle similar challenges with other counties in the future.

FOLLOW-UP DISCUSSION ON PAY SCHEDULE ADJUSTMENTS BY HR DIRECTOR CORTNEY WARD

Human Resources & Risk Management Director Cortney Ward provided the Board with an update on the pay schedule adjustments for the county employees.

After the Board's discussion of Director Ward's presentation, the County Manager stated that he would include the most feasible option in his recommended budget on May 22nd. He then stated that after the Board has reviewed the budget, it will have the opportunity to make updates to the option included as well as the overall budget.

CLOSED SESSION PURSUANT TO NCGS §143-318.11(a)(3)(6)

Commissioner Roberson made the **MOTION** to go into Closed Session. The **MOTION** was **SECONDED** by Commissioner Roberson. The **MOTION PASSED** with a **4-0** vote.

OTHER ITEMS AS NEEDED

There were no other items to discuss.

ADJOURNMENT

Commissioner Roberson made the **MOTION** to adjourn. The **MOTION** was **SECONDED** by Commissioner White. The **MOTION PASSED** with a **4-0** vote.

The meeting was then adjourned.

Ronald Wesson, Chair

ATTEST:

LaShonda Cartwright, Clerk to the Board



C-2



PROCLAMATION
CLERKS TO THE BOARDS OF COUNTY COMMISSIONERS' WEEK
April 30 through May 6, 2023

WHEREAS: It is imperative to the democratic process that a well-informed citizenry participates in the operation of their local government; and

WHEREAS: The office of the Clerk to the Board provides the communication link between the citizens, the local governing body and administrative departments, and local government partners; and

WHEREAS: The position of clerk is one of the oldest in local government, dating at least to biblical times, and whose term has long been associated with the written word; so, it is that modern-day clerks are official recordkeepers for their counties; and

WHEREAS: North Carolina law requires every board of county commissioners to appoint a clerk and the clerk continues in that position "at the pleasure of the board"; and

WHEREAS: The clerk's most significant statutory duties concern the preparation, filing and safeguarding of local government records, but the statutory duties constitute only a portion of what the clerk actually does; and

WHEREAS: The clerk plays a vital role in county government and provides the written record needed to ensure that the board is accountable to the county's citizens and to other public and private officials; and

WHEREAS: The clerk is sometimes described as "the hub of the wheel" in local government because of the central work that the clerk plays in the government's communication network; and

WHEREAS: As local government becomes larger and more complicated, the clerk's role as a professional, dispassionate provider of information to citizens, government officials, and the media becomes more and more important; and

WHEREAS: Clerks have the opportunity to participate in the North Carolina Association of County Clerks, a very active professional association of public officials dedicated to improving the professional competency of clerks through regular regional and statewide educational opportunities; and

WHEREAS: In cooperation with the University of North Carolina at Chapel Hill School of Government and International Institute of Municipal Clerks (IIMC), the North Carolina Association of County Clerks helps to sponsor a nationally recognized, examination-based certification program that culminates in receipt of the designation of Certified Municipal Clerk; and

WHEREAS: In addition, the North Carolina Association of County Clerks and the School of Government sponsor state certification programs leading to the designation of North Carolina Certified County Clerk, as well as opportunities for experienced clerks to obtain the continuing professional education needed to remain state-certified or to earn an advanced Master Clerk designation; and

WHEREAS: In addition to conducting education programs, the North Carolina Association of County Clerks also directly assists clerks on the job with mentoring programs to provide guidance to assist clerks in their day-to-day work; and

WHEREAS: Clerks, upon their own initiative, participate in these certification and education programs, including annual meetings of the North Carolina Association of County Clerks and the International Institute of Municipal Clerks, which not only improve the operation of their office, but through their achievements and awards bring favorable publicity to the counties in which they serve; and

WHEREAS: Clerks are involved at the state level, as well as in potential legislative and other matters of interest; and

WHEREAS: Although clerks work for the boards of county commissioners, they truly provide public service;

NOW, THEREFORE, the Bertie County Board of Commissioners does hereby recognize the week of April 30 through May 6, 2023, as Clerks to the Boards of County Commissioners' Week, and extends our appreciation to our Clerk to the Board LaShonda Cartwright and to all County Clerks for the vital services they perform and their exemplary dedication to the county they represent.

Adopted this 8th day of May, 2023.

Ronald Wesson, Chairman
Bertie County Board of Commissioners

ATTEST:

LaShonda Cartwright, Clerk to the Board



C-3

**NORTH CAROLINA
CHOWAN COUNTY**

**INTERLOCAL
AGREEMENT**

THIS AGREEMENT, TO PROVIDE BUILDING INSPECTION SERVICES, made and entered into effective the _____, day of May, 2023, by and between Chowan County, a political subdivision of the State of North Carolina, Party of the First Part (and hereinafter referred to as CHOWAN) and Bertie County, a political subdivision of the State of North Carolina, Party of the Second Part (and hereinafter referred to as BERTIE);

WITNESSETH:

WHEREAS, CHOWAN and BERTIE have agreed to cooperate with each other in order to provide building inspection services within the territorial jurisdiction of BERTIE;

WHEREAS, North Carolina General Statute 160D-1102 authorizes CHOWAN and BERTIE to enter into an agreement relating to a county providing inspection services to another county; and

WHEREAS, Part 1 of Article 20 of Chapter 160A of the North Carolina General Statutes empowers CHOWAN and BERTIE to enter into an interlocal agreement in order to execute an undertaking whereby a unit of local government exercises any power, function, public enterprise, right, privilege, or immunity either jointly with or on behalf of another unit of local government;

NOW, THEREFORE, for and in consideration of the mutual benefits, covenants, and promises contained herein, the parties hereto agree as follows:

1. In accordance with the terms and conditions of this Agreement, CHOWAN will provide to BERTIE the services of an experienced building inspector in order to provide inspection services within the territorial jurisdiction of BERTIE, said building inspector being hereinafter referred to as the Assisting Officer. The Assisting Officer shall be certified in the State of North Carolina at least as a Level I Inspector in the trades of Building, Plumbing, Mechanical, and

Electrical, unless otherwise waived in writing by BERTIE. The inspection services will be provided upon request from BERTIE during the term of this Agreement on a schedule mutually agreed upon by CHOWAN and BERTIE.

2. BERTIE will pay CHOWAN for the provision of inspection services within the territorial jurisdiction of BERTIE by the Assisting Officer at the rate of FORTY-FIVE DOLLARS AND 0/100TH CENTS (\$45.00) for every hour that the Assisting Officer is providing inspection services for BERTIE, and for any time required for conducting or participating in code or statutory enforcement proceedings or court proceedings arising from the inspection services provided under this Agreement, and for his commuting time in traveling to and from the worksite designated by BERTIE and the jurisdiction of CHOWAN. The payment of said hourly rate is the full compensation which BERTIE will pay CHOWAN for the provision of inspection services hereunder. Payment will be made within fifteen (15) days after the receipt by BERTIE of an invoice from CHOWAN for the inspection services within the territorial jurisdiction of BERTIE by the Assisting Officer provided during the previous month. The total annual compensation to be paid hereunder during the initial term, or any renewal term hereunder shall not exceed \$_____per any single term without the express written consent of the County Manager of BERTIE.

3. While providing inspection services within the territorial jurisdiction of BERTIE, the Assisting Officer will have the same authority as building inspectors employed by BERTIE and shall be subject to the supervision of the Planning & Inspections Director of BERTIE or designated agent thereof.

4. It is understood and agreed that at all times, the Assisting Officer is an employee of CHOWAN and is not an employee of BERTIE. The Assisting Officer shall not receive any employee benefits from BERTIE. CHOWAN shall provide the Assisting Officer employee benefits which are regularly provided to its employees pursuant to its policies.

5. CHOWAN shall ensure that the Assisting Officer is covered, during the time the Assisting Officer is providing inspection services within the territorial jurisdiction of BERTIE, by the Workers Compensation insurance which CHOWAN regularly provides to its employees pursuant to its policies.

6. Upon request, BERTIE will also pay CHOWAN, in addition to any hourly compensation described herein, FIFTY- SIX CENTS (\$00.655) per mile travelled by the Assisting Officer in any CHOWAN owned vehicle during the performance of this Agreement.

7. BERTIE will hold harmless and indemnify CHOWAN for any claims or damages, other than worker's compensation related claims, resulting from the provision of inspection services within the territorial jurisdiction of BERTIE by the Assisting Officer which are within the scope of the authority of the Assisting Officer as a building inspector to the fullest extent allowed by law.

8. The term of this Agreement shall be for an initial period of NINE (9) months commencing on May 9th, 2023, and terminating on February 28th, 2024, unless sooner terminated pursuant to the provisions of paragraph 9. This Agreement may be extended for additional terms upon mutual written agreement of the County Managers of BERTIE and CHOWAN.

9. This Agreement may be terminated by mutual agreement of the parties or by either party, at any time, by the provision of at least fifteen (15) days written notice to the other party. BERTIE will pay CHOWAN for all services rendered prior to the effective date of termination.

10. All notices, approvals, consents, requests or demands required or permitted to be given under this Agreement shall be in writing and shall be deemed sufficiently given when deposited in the mail, first-class postage prepaid, and addressed to the respective parties as follows:

BERTIE COUNTY: County Manager PO Box 530 Windsor, NC 27983 252-794-5300	CHOWAN COUNTY: County Manager PO Box 1030 Edenton, NC 27932 252-482-8431
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Or to such other addresses as either party shall subsequently designate by notice given in accordance with this section.

11. This Agreement constitutes the entire understanding of the parties.
12. This Agreement shall be binding upon the successors and assigns of the parties.
13. The parties will make and execute all further instruments and documents required to carry out the purposes and intent of this Agreement.
14. This Agreement shall not be modified or otherwise amended except in writing signed by the parties.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, in duplicate originals, as of the day and year first above written, all pursuant to authority duly granted.

CHOWAN COUNTY

By: _____
Kevin Howard, County Manager

BERTIE COUNTY

By: _____
Juan Vaughan, County Manager

PRE-AUDIT CERTIFICATION:

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

_____ Date _____
Bertie County Finance Director

Account Number _____



C-4

The	Governing Board
of	Primary Government Unit
and	Discretely Presented Component Unit (DPCU) (if applicable)

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

and	Auditor Name
	Auditor Address

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
-----	--------------------	-------------------------------------

Must be within four months of FYE

hereby agree as follows:

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

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

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

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

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

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

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

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

FEES FOR AUDIT SERVICES

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

Financial statements were prepared by: Auditor Governmental Unit Third Party

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

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

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

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

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

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

PRIMARY GOVERNMENT FEES

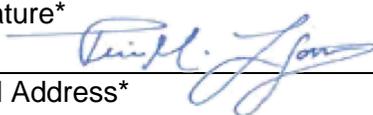
Primary Government Unit	
Audit Fee	\$
<i>Additional Fees Not Included in Audit Fee:</i>	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

DPCU FEES (if applicable)

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Authorized Firm Representative (typed or printed)*	Signature* 
Date*	Email Address*

GOVERNMENTAL UNIT

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

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

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

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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



C-5



May 1, 2023

Chair and Members of the Board of
County Commissioners
Bertie County, North Carolina
106 Dundee St #104
Windsor, North Carolina 27983

Attn: Juan Vaughan II, County Manager and David Scarborough, Asst. County Manager

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

Audit Scope and Objectives

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

1. Management’s Discussion and Analysis (MD&A).

2. Schedule of the County's Proportionate Share of the Net Pension Liability for the Local Governmental Employees' Retirement System (LGERS).
3. Schedule of County's Contributions to LGERS.
4. Schedule of Changes in the Total Pension Liability for the Law Enforcement Officers' Special Separation Allowance (LEOSSA).
5. Schedule of Total Pension Liability as a Percentage of Covered Payroll – LEOSSA.
6. Schedule of the County's Proportionate Share of the Net Pension (Asset) for the Register of Deeds' Supplemental Pension Fund (RODSPF).
7. Schedule of County's Contributions to RODSPF.
8. Schedule of Changes in the County's Total OPEB Liability and Related Ratios.

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

1. Schedule of expenditures of federal and state awards.
2. Combining and individual fund statements and schedules.
3. Schedules of revenues and expenditures – budget and actual (non-GAAP).
4. Other schedules which includes:
 - a. General fund schedule of ad valorem taxes receivable.
 - b. County-wide levy analysis of current tax levy.
 - c. Schedule of ten largest taxpayers.

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

The objectives also include reporting on -

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

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

Auditor’s Responsibilities for the Audit of the Financial Statements and Single Audit

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

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

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

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

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

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

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

1. Management's override of internal controls.

Audit Procedures—Internal Control

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

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal

control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

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

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

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and state awards, and related notes of the County in conformity with U.S. generally accepted accounting principles and the Uniform Guidance and State Single Audit Act based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal and state awards, and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also

responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and state awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

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

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

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

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

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

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of

this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management’s views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

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

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and state awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. You agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

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

Engagement Administration, Fees, and Other

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

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

We will provide copies of our reports to the County; however, management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or

containing privileged and confidential information, copies of our reports are to be made available for public inspection.

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

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

We expect to begin our audit on approximately June 1, 2023 and to issue our reports no later than December 1, 2023. Timothy M. Lyons is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be \$90,000 for the year ended June 30, 2023. As it relates to the Single Audit, this fee includes consideration for performance (and required reporting thereof) for up to three (3) major federal or State of North Carolina programs. If additional major programs are required, additional fees will be billed at our standard hourly rates. For planning and budgeting purposes, we estimate the fee for each additional major program will range from \$7,000 to \$10,000, depending on the complexity of the program and the number of compliance requirements we are required to test by the applicable federal agency and/or state of North Carolina department. Our hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable upon presentation. The above fees are based on anticipated cooperation from your personnel (including complete and timely receipt by us of the information on the respective client participation listings) and the assumption that unexpected circumstances (including scope changes) will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

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

Reporting

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

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

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

Sincerely,

MAULDIN & JENKINS, LLC



Timothy M. Lyons

RESPONSE:

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

By: _____

Title: _____



May 3, 2023

Bertie County
PO Box 530
Windsor, NC 27983

Attention: David Scarborough

This letter is to confirm our understanding of the terms and objectives of this engagement and the nature and limitations of the Outsourced Accounting Services that will be provided beginning in the month of May 2023.

ACCOUNTING AND RECORDKEEPING

As needed and requested by Bertie County, we will gain an understanding of the key accounting policies, principles, and procedures being followed, recordkeeping methods and data maintenance, file structures and file contents, and timeliness of reporting and reporting mechanisms. If recommendations for changes are noted, as they pertain to safeguarding of assets, weaknesses in internal controls, or efficiency and effectiveness of the accounting staff, they will be discussed with management. We will assist with implementation of proposed changes as directed by management. This work will be done on an ongoing basis.

FINANCIAL STATEMENTS

In connection with the monthly financial statements, as needed and requested, we will review journal entries, request and/ or perform specific account analysis, compare budget to actual, review the assumptions used in revenue recognition and perform other procedures as needed. The above work will be done on a timely basis to ensure that the County meets its timetable for distribution of the financial statements.

The above procedures do not constitute an audit, review, or compilation of the financial statements in accordance with the standards established by the American Institute of Certified Public Accountants.

The work performed above will be done on an as-needed hourly basis, which limits our involvement and knowledge of the daily operations of the County. Because of this, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcation, may exist and may not be detected by us. By signing below the County acknowledges this fact and agrees to hold us harmless should any of the above situations occur.

SPECIAL PROJECTS

During the course of our engagement we will assist with various projects of the County. These can include, but are not limited to, capital asset records, debt and lease management system through DebtBook, cash management, other tax issues, personnel procedures, review of insurance coverage, computer/software installation (for which a separate engagement letter will be issued), financing arrangements, training of accounting personnel, liaison with vendors and customers or other professionals engaged by the County, and assistance with development of operating budgets and forecasts.

CONFIDENTIALITY

During the course of this engagement we may have access to proprietary information of the County, including, without limitations, oral and written information and material concerning or pertaining to the County's trade secrets, business methods, plans and/or projects. We acknowledge that such information, regardless of its form, is

confidential and proprietary to the County, and that we shall not use, copy, or disclose the information in whole or in part in any manner or to any person or entity without the express prior written consent of a duly authorized officer of the County.

FEES

Fees and out-of-pocket expenses for this engagement will be billed as the work progresses and payable upon receipt of our invoices. Out-of-pocket expenses include such costs incurred by Greg W Isley, CPA, PA in providing the services including reasonable travel, lodging, telecommunications, printing, document reproduction, and similar expenses. Our fees for these services will be billed at our standard hourly rates, as follows, for the individual performing such services based on the actual number of hours of work, including travel time, performed by that individual. Total cost of work provided under this agreement shall not exceed \$65,000

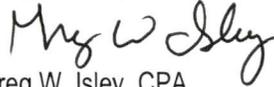
Standard Hourly Rates:

- Firm President \$250
- Director of Rural Government Services \$135
- Finance Officer services \$125
- Accounting Staff \$110

We appreciate the opportunity to be of service to you and believe this letter correctly expresses the significant terms of our engagement. If you have any questions, please let me know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to me. This letter will continue in effect until canceled by either party.

Cordially,

Greg W. Isley, CPA, PA



Greg W. Isley, CPA
President

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of County by:

Name: _____

Title: _____

Date: _____

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

Finance Director



C-6

BUDGET AMENDMENT

# 23-07					
	INCREASE			INCREASE	
10-0011-4111-30	\$	3,200		10-4140-5399-01	\$ 3,200
INCREASE BUD FOR CONTRACT SERVICES - AUDITS TO PAY COUNTY TAX SERVICE (CTS)					

William Roberson

From: Jodie Rhea
Sent: Friday, April 14, 2023 11:08 AM
To: William Roberson
Subject: Audits

I have another invoice from CTS for \$3,200.00

Jodie Rhea
Tax Administrator
Bertie County
252-794-6152
Jodi.rhea@bertie.nc.gov

BUDGET AMENDMENT

		# 23-07		
		INCREASE		
12-0025-4586-31	\$	2,073	12-5380-5411-55	\$
			INCREASE	
			2,073	
TO SETUP BUDGET FOR ADULT PROTECTIVE SERVICES - ESSENTIAL				



DIVISION OF SOCIAL SERVICES

APS Essential Services

FUNDING SOURCE: 1510-8004-TH

EFFECTIVE DATE: 1/1/2023

AUTHORIZATION NUMBER: 2

ALLOCATION PERIOD

FROM JANUARY 2023 THRU JUNE 2023 SERVICE MONTHS

FROM FEBRUARY 2023 THRU JULY 2023 PAYMENT MONTHS

Co. No.	COUNTY	Initial (or Previous) Allocation Funding Authorization		Additional Allocation		Grand Total Allocation	
		Federal	Total	Federal	Total	Federal	Total
01	ALAMANCE	17,887.60	17,887.60	0.00	0.00	17,887.60	17,887.60
02	ALEXANDER	1,873.18	1,873.18	0.00	0.00	1,873.18	1,873.18
03	ALLEGHANY	2,949.74	2,949.74	0.00	0.00	2,949.74	2,949.74
04	ANSON	1,513.50	1,513.50	0.00	0.00	1,513.50	1,513.50
05	ASHE	1,939.05	1,939.05	0.00	0.00	1,939.05	1,939.05
06	AVERY	698.91	698.91	0.00	0.00	698.91	698.91
07	BEAUFORT	7,659.76	7,659.76	0.00	0.00	7,659.76	7,659.76
08	BERTIE	2,072.80	2,072.80	0.00	0.00	2,072.80	2,072.80
09	BLADEN	3,300.39	3,300.39	0.00	0.00	3,300.39	3,300.39
10	BRUNSWICK	4,231.22	4,231.22	0.00	0.00	4,231.22	4,231.22
11	BUNCOMBE	24,541.45	24,541.45	0.00	0.00	24,541.45	24,541.45
12	BURKE	4,886.87	4,886.87	0.00	0.00	4,886.87	4,886.87
13	CABARRUS	3,943.90	3,943.90	0.00	0.00	3,943.90	3,943.90
14	CALDWELL	9,061.39	9,061.39	0.00	0.00	9,061.39	9,061.39
15	CAMDEN	292.69	292.69	0.00	0.00	292.69	292.69
16	CARTERET	5,489.16	5,489.16	0.00	0.00	5,489.16	5,489.16
17	CASWELL	839.21	839.21	0.00	0.00	839.21	839.21
18	CATAWBA	10,002.45	10,002.45	0.00	0.00	10,002.45	10,002.45
19	CHATHAM	2,583.13	2,583.13	0.00	0.00	2,583.13	2,583.13
20	CHEROKEE	2,126.26	2,126.26	0.00	0.00	2,126.26	2,126.26
21	CHOWAN	1,326.83	1,326.83	0.00	0.00	1,326.83	1,326.83
22	CLAY	1,559.81	1,559.81	0.00	0.00	1,559.81	1,559.81
23	CLEVELAND	5,816.29	5,816.29	0.00	0.00	5,816.29	5,816.29
24	COLUMBUS	3,522.45	3,522.45	0.00	0.00	3,522.45	3,522.45
25	CRAVEN	6,157.52	6,157.52	0.00	0.00	6,157.52	6,157.52
26	CUMBERLAND	15,090.19	15,090.19	0.00	0.00	15,090.19	15,090.19
27	CURRITUCK	517.63	517.63	0.00	0.00	517.63	517.63
28	DARE	1,579.99	1,579.99	0.00	0.00	1,579.99	1,579.99
29	DAVIDSON	7,814.89	7,814.89	0.00	0.00	7,814.89	7,814.89
30	DAVIE	5,806.95	5,806.95	0.00	0.00	5,806.95	5,806.95
31	DUPLIN	2,941.73	2,941.73	0.00	0.00	2,941.73	2,941.73
32	DURHAM	13,230.36	13,230.36	0.00	0.00	13,230.36	13,230.36
33	EDGECOMBE	5,677.33	5,677.33	0.00	0.00	5,677.33	5,677.33
34	FORSYTH	8,413.02	8,413.02	0.00	0.00	8,413.02	8,413.02
35	FRANKLIN	2,820.96	2,820.96	0.00	0.00	2,820.96	2,820.96
36	GASTON	42,022.70	42,022.70	0.00	0.00	42,022.70	42,022.70
37	GATES	400.03	400.03	0.00	0.00	400.03	400.03
38	GRAHAM	224.79	224.79	0.00	0.00	224.79	224.79
39	GRANVILLE	2,155.21	2,155.21	0.00	0.00	2,155.21	2,155.21
40	GREENE	910.07	910.07	0.00	0.00	910.07	910.07
41	GUILFORD	9,325.16	9,325.16	0.00	0.00	9,325.16	9,325.16
42	HALIFAX	3,735.96	3,735.96	0.00	0.00	3,735.96	3,735.96
43	HARNETT	2,504.89	2,504.89	0.00	0.00	2,504.89	2,504.89
44	HAYWOOD	4,972.42	4,972.42	0.00	0.00	4,972.42	4,972.42
45	HENDERSON	9,650.03	9,650.03	0.00	0.00	9,650.03	9,650.03
46	HERTFORD	1,854.64	1,854.64	0.00	0.00	1,854.64	1,854.64
47	HOKE	2,279.84	2,279.84	0.00	0.00	2,279.84	2,279.84

APS Essential Services

AUTHORIZATION NUMBER: 2

	COUNTY	Initial (or Previous) Allocation		Additional Allocation		Grand Total Allocation	
		Funding Authorization					
		Federal	Total	Federal	Total	Federal	Total
48	HYDE	712.63	712.63	0.00	0.00	712.63	712.63
49	IREDELL	3,342.80	3,342.80	0.00	0.00	3,342.80	3,342.80
50	JACKSON	1,511.13	1,511.13	0.00	0.00	1,511.13	1,511.13
51	JOHNSTON	12,508.58	12,508.58	0.00	0.00	12,508.58	12,508.58
52	JONES	223.71	223.71	0.00	0.00	223.71	223.71
53	LEE	1,631.01	1,631.01	0.00	0.00	1,631.01	1,631.01
54	LENOIR	2,114.37	2,114.37	0.00	0.00	2,114.37	2,114.37
55	LINCOLN	7,644.33	7,644.33	0.00	0.00	7,644.33	7,644.33
56	MACON	1,505.07	1,505.07	0.00	0.00	1,505.07	1,505.07
57	MADISON	1,801.91	1,801.91	0.00	0.00	1,801.91	1,801.91
58	MARTIN	1,446.50	1,446.50	0.00	0.00	1,446.50	1,446.50
59	MCDOWELL	2,534.18	2,534.18	0.00	0.00	2,534.18	2,534.18
60	MECKLENBURG	29,509.79	29,509.79	0.00	0.00	29,509.79	29,509.79
61	MITCHELL	756.55	756.55	0.00	0.00	756.55	756.55
62	MONTGOMERY	5,193.92	5,193.92	0.00	0.00	5,193.92	5,193.92
63	MOORE	5,396.21	5,396.21	0.00	0.00	5,396.21	5,396.21
64	NASH	3,047.86	3,047.86	0.00	0.00	3,047.86	3,047.86
65	NEW HANOVER	15,300.95	15,300.95	0.00	0.00	15,300.95	15,300.95
66	NORTHAMPTON	1,867.62	1,867.62	0.00	0.00	1,867.62	1,867.62
67	ONSLow	8,340.77	8,340.77	0.00	0.00	8,340.77	8,340.77
68	ORANGE	2,076.16	2,076.16	0.00	0.00	2,076.16	2,076.16
69	PAMLICO	336.15	336.15	0.00	0.00	336.15	336.15
70	PASQUOTANK	1,336.51	1,336.51	0.00	0.00	1,336.51	1,336.51
71	PENDER	3,967.16	3,967.16	0.00	0.00	3,967.16	3,967.16
72	PERQUIMANS	554.41	554.41	0.00	0.00	554.41	554.41
73	PERSON	1,716.84	1,716.84	0.00	0.00	1,716.84	1,716.84
74	PITT	11,008.93	11,008.93	0.00	0.00	11,008.93	11,008.93
75	POLK	1,332.45	1,332.45	0.00	0.00	1,332.45	1,332.45
76	RANDOLPH	2,823.75	2,823.75	0.00	0.00	2,823.75	2,823.75
77	RICHMOND	2,125.68	2,125.68	0.00	0.00	2,125.68	2,125.68
78	ROBESON	27,207.22	27,207.22	0.00	0.00	27,207.22	27,207.22
79	ROCKINGHAM	11,287.76	11,287.76	0.00	0.00	11,287.76	11,287.76
80	ROWAN	5,583.80	5,583.80	0.00	0.00	5,583.80	5,583.80
81	RUTHERFORD	2,743.62	2,743.62	0.00	0.00	2,743.62	2,743.62
82	SAMPSON	7,002.44	7,002.44	0.00	0.00	7,002.44	7,002.44
83	SCOTLAND	864.27	864.27	0.00	0.00	864.27	864.27
84	STANLY	3,512.80	3,512.80	0.00	0.00	3,512.80	3,512.80
85	STOKES	1,932.35	1,932.35	0.00	0.00	1,932.35	1,932.35
86	SURRY	7,472.17	7,472.17	0.00	0.00	7,472.17	7,472.17
87	SWAIN	2,814.42	2,814.42	0.00	0.00	2,814.42	2,814.42
88	TRANSYLVANIA	1,768.51	1,768.51	0.00	0.00	1,768.51	1,768.51
89	TYRRELL	2,680.28	2,680.28	0.00	0.00	2,680.28	2,680.28
90	UNION	4,493.63	4,493.63	0.00	0.00	4,493.63	4,493.63
91	VANCE	2,388.35	2,388.35	0.00	0.00	2,388.35	2,388.35
92	WAKE	13,574.17	13,574.17	0.00	0.00	13,574.17	13,574.17
93	WARREN	1,114.40	1,114.40	0.00	0.00	1,114.40	1,114.40
94	WASHINGTON	634.86	634.86	0.00	0.00	634.86	634.86
95	WATAUGA	1,884.44	1,884.44	0.00	0.00	1,884.44	1,884.44
96	WAYNE	9,227.17	9,227.17	0.00	0.00	9,227.17	9,227.17
97	WILKES	5,736.60	5,736.60	0.00	0.00	5,736.60	5,736.60
98	WILSON	8,199.18	8,199.18	0.00	0.00	8,199.18	8,199.18
99	YADKIN	869.23	869.23	0.00	0.00	869.23	869.23
100	YANCEY	1,835.06	1,835.06	0.00	0.00	1,835.06	1,835.06
	Total	528,699.00	528,699.00	0.00	0.00	528,699.00	528,699.00

APS Essential Services

AUTHORIZATION NUMBER: 2

FUNDING SOURCE: 1510-8004-TH

CFDA Number: 93.747

CFDA Name: Elder Abuse Prevention Interventions Program

Award Name: (APC6) American Rescue Plan (ARP) for APS under SSA Title XX Section 2042(b)

Award Number: 2101NCAPC6

Award Date: August 3, 2021

Federal Agency: DHHS/ACL

GRANT INFORMATION: This represents 100% federal dollars.

XS411 Heading: APS Essential Svcs

Tracked on XS411: Federal Share 100%

OBLIGATIONS INCURRED AND EXPENDITURES MADE UNDER THIS ADVICE WILL BE SUBJECT TO LIMITATIONS PUBLISHED BY FEDERAL AND STATE AGENCIES AS TO THE AVAILABILITY OF FUNDS

THIS FUNDING AUTHORIZATION IS CONTINGENT UPON APPROPRIATION BY THE NORTH CAROLINA GENERAL ASSEMBLY.

THESE AMOUNTS ARE CURRENTLY ESTIMATES AND ARE SUBJECT TO CHANGE UPON APPROPRIATION.

AUTHORIZED SIGNATURE



DATE:

March 9, 2023

BUDGET AMENDMENT

23-07

INCREASE		INCREASE	
12-0025-4586-18	\$ 66,100	LIEAP 12-5380-5411-50	\$ 66,100
TO INCREASE BUDGET TO MATCH REVISED LIEAP MONEY BY THE STATE (LOW-INCOME HOME ENERGY ASSISTANCE)			



NC DEPARTMENT OF
HEALTH AND HUMAN SERVICES

DIVISION OF SOCIAL SERVICES

FUNDING SOURCE: Low Income Energy Assistance Program (LIEAP) Infrastructure Investment and Jobs Act

One-Time Supplement

EFFECTIVE DATE: 7/1/2022

AUTHORIZATION NUMBER: 1

ALLOCATION PERIOD

FROM June 2022 THRU MAY 2023 SERVICE MONTHS

FROM July 2022 THRU JUNE 2023 PAYMENT MONTHS

Co. No.	COUNTY	Unique Entity Identifier (UEI)	FEDERAL
01	ALAMANCE	F5VHYUU13NC5	19,000
02	ALEXANDER	XVEEJSNY7UX9	20,200
03	ALLEGHANY	GTC2BCN7SKK3	32,900
04	ANSON	PK8UYTSNJCC3	90,700
05	ASHE	PBZ9TLZMHUS9	16,400
06	AVERY	UZ19JT8JXLF3	13,600
07	BEAUFORT	Q14JUM5NZQ43	30,000
08	BERTIE	FSW9MGNZAK39	66,100
09	BLADEN	TLCTJWDJH1H9	14,400
10	BRUNSWICK	MJBMXLN9NJT5	8,200
11	BUNCOMBE	W5TCDKMLHE69	91,000
12	BURKE	KVJHUFURQDM5	50,300
13	CABARRUS	PF3KTEELMHV6	4,100
14	CALDWELL	HL4FGNJNGE97	53,000
15	CAMDEN	FVT7YDQ5CAA5	700
16	CARTERET	UC6WJ2MQMJS8	7,500
17	CASWELL	CL7NKCTNQG75	20,500
18	CATAWBA	GYUNA9W1NFM1	12,300
19	CHATHAM	KE57QE2GV5F1	42,400
20	CHEROKEE	DCEGK6HA11M5	20,700
21	CHOWAN	YJJ7KT3E58F5	17,600
22	CLAY	HYKLQVNWXLXK7	19,600
23	CLEVELAND	MXEZRW9DKR86	25,000
24	COLUMBUS	V1UAJ4L87WQ7	62,000
25	CRAVEN	LTZ2U8LZQ214	4,300
26	CUMBERLAND	TH2WJPJRMGV3	10,600
27	CURRITUCK	VDL5DNFQX374	2,100
28	DARE	ELV6JGB11QK6	4,500
29	DAVIDSON	C9P5MDJC7KY7	26,700
30	DAVIE	GSJ6K8J2PD57	5,900
31	DUPLIN	KZN4GK5262K3	36,200
32	DURHAM	LJ5BA6U2HLM7	3,300
33	EDGECOMBE	DYB5XFVEN8H3	12,400

34	FORSYTH	ZTVELM361423	55,800
35	FRANKLIN	FFKTRQCNN143	26,900
36	GASTON	QKY9R8A8D5J6	10,400
37	GATES	F4L4FXEB3BK3	17,800
38	GRAHAM	W3JTGI1KP5D7	18,400
39	GRANVILLE	DAZ3PRU8U4J5	26,600
40	GREENE	VCU5LD71N9U3	2,900
41	GUILFORD	YBEQWGFJPMJ3	10,800
42	HALIFAX	MRL8MYNJJ3Y5	57,800
43	HARNETT	JBDCD9V41BX7	23,500
44	HAYWOOD	DQHZEVAV95G5	66,900
45	HENDERSON	EXFKXBHH7EG7	6,500
46	HERTFORD	YJEUENJ7BQK7	39,000
47	HOKE	CIGWSADARX51	35,900
48	HYDE	ENMJWY3H3CJ9	3,900
49	IREDELL	XTNRLKJLA4S9	13,000
50	JACKSON	X7YWWY6ZP574	34,900
51	JOHNSTON	SYGAGEFDHYR7	25,800
52	JONES	HE3NNNUE27M7	700
53	LEE	F6A8UC99JWJ5	11,600
54	LENOIR	QKUFL37VPGH6	13,100
55	LINCOLN	UGGQGSSKBGJ5	16,200
56	MACON	LLPJBC6N2LL3	40,100
57	MADISON	YQ96F8BJYTJ9	62,500
58	MARTIN	HA4QLH34LNS3	14,700
59	MCDOWELL	TT3NTH2NDJ73	300
60	MECKLENBURG	EZ15XL6BMM68	0
61	MITCHELL	YL69DGLK4CH3	66,900
62	MONTGOMERY	E78ZAJM3BFL3	22,100
63	MOORE	HFNSK95FS7Z8	17,800
64	NASH	NF58K566HQM7	23,300
65	NEW HANOVER	F7TLT2GMEJE1	400
66	NORTHAMPTON	CRA2KCAL8BA4	11,800
67	ONslow	LTXVW6QF6297	8,100
68	ORANGE	GFFMCW9XDA53	9,900
69	PAMLICO	FT59QFEAU344	8,500
70	PASQUOTANK	NRDUHMGL7ZW4	15,500
71	PENDER	T11BE678U9P5	3,700
72	PERQUIMANS	MBXQSJ2NMCK9	18,900
73	PERSON	FQ8LFJGMABJ4	18,200
74	PITT	VZNPMLCLFT5R6	15,100
75	POLK	QZ6BZPGLX4Y9	8,600
76	RANDOLPH	T3BUM1CVS9N5	43,500
77	RICHMOND	Q63FZNTJM3M4	64,200
78	ROBESON	LKBEJQFLAAK5	42,900

79	ROCKINGHAM	KGCCCHJZZ43	59,300
80	ROWAN	GCB7UCV96NW6	18,900
81	RUTHERFORD	GTATPCDJVYN8	43,500
82	SAMPSON	RS3KYMYTKJL3	19,100
83	SCOTLAND	FNVTCUQGCHM5	19,300
84	STANLY	U86MZUYPL7C5	22,200
85	STOKES	W41TRA3NUNS1	26,000
86	SURRY	FMWCTM24C9J8	46,300
87	SWAIN	E29GLEXDH849	15,900
88	TRANSYLVANIA	W51VGHGM8945	8,700
89	TYRRELL	JLNEVJ2625L8	9,200
90	UNION	LHMKBD4AGRJ5	8,300
91	VANCE	EBWNMFHTNV41	38,700
92	WAKE	FTJ2WJPLWMJ3	18,900
93	WARREN	WLTATC4JLJ54	9,000
94	WASHINGTON	QWRZCQJFTEE4	19,600
95	WATAUGA	X7B4LX1QQMX6	1,300
96	WAYNE	DACFHCLQKMS1	30,900
97	WILKES	M14KKHY2NNR3	17,500
98	WILSON	ME2DJHMYWG55	15,100
99	YADKIN	PLCDT7JFA8B1	300
100	YANCEY	L98MCUHKC2J8	34,500
	Total		2,362,100.00

BUDGET AMENDMENT

BUDGET AMENDMENT						
		# 23-07				
		INCREASE		INCREASE		
12-0025-4586-60	\$	57,734	SNAP ARPA	12-5380-5413-00	\$	57,734
TO SETUP BUDGET FOR SNAP ARPA FUNDS RECEIVED						

SNAP ARPA Funding to Counties						
			For August services, reimbursed in September 2022		For October services, reimbursed in November 2022	
County	Cases	Case %	Total Portion of Funds	New Revenue	Total Portion of Funds	New Revenue
Alamance	12,708	1.67%	\$ 8,349.88	\$ 4,174.94	\$ 100,198.56	\$ 50,099.28
Alexander	2,352	0.31%	\$ 1,545.40	\$ 772.70	\$ 18,544.78	\$ 9,272.39
Alleghany	818	0.11%	\$ 537.47	\$ 268.74	\$ 6,449.67	\$ 3,224.84
Anson	3,554	0.47%	\$ 2,335.18	\$ 1,167.59	\$ 28,022.17	\$ 14,011.08
Ashe	2,113	0.28%	\$ 1,388.36	\$ 694.18	\$ 16,660.34	\$ 8,330.17
Avery	1,018	0.13%	\$ 668.88	\$ 334.44	\$ 8,026.61	\$ 4,013.30
Beaufort	5,011	0.66%	\$ 3,292.51	\$ 1,646.26	\$ 39,510.15	\$ 19,755.08
Bertie	2,736	0.36%	\$ 1,797.71	\$ 898.85	\$ 21,572.50	\$ 10,786.25
Bladen	4,202	0.55%	\$ 2,760.95	\$ 1,380.48	\$ 33,131.44	\$ 16,565.72
Brunswick	7,540	0.99%	\$ 4,954.21	\$ 2,477.10	\$ 59,450.52	\$ 29,725.26
Buncombe	17,460	2.29%	\$ 11,472.22	\$ 5,736.11	\$ 137,666.58	\$ 68,833.29
Burke	6,502	0.85%	\$ 4,272.18	\$ 2,136.09	\$ 51,266.21	\$ 25,633.11
Cabarrus	11,330	1.49%	\$ 7,444.46	\$ 3,722.23	\$ 89,333.47	\$ 44,666.73
Caldwell	6,983	0.92%	\$ 4,588.23	\$ 2,294.11	\$ 55,058.75	\$ 27,529.37
Camden	467	0.06%	\$ 306.85	\$ 153.42	\$ 3,682.15	\$ 1,841.07
Carteret	3,876	0.51%	\$ 2,546.75	\$ 1,273.38	\$ 30,561.03	\$ 15,280.52
Caswell	2,298	0.30%	\$ 1,509.92	\$ 754.96	\$ 18,119.00	\$ 9,059.50
Catawba	11,596	1.52%	\$ 7,619.23	\$ 3,809.62	\$ 91,430.79	\$ 45,715.40
Chatham	2,638	0.35%	\$ 1,733.32	\$ 866.66	\$ 20,799.80	\$ 10,399.90
Cherokee	2,441	0.32%	\$ 1,603.88	\$ 801.94	\$ 19,246.51	\$ 9,623.26
Chowan	1,521	0.20%	\$ 999.38	\$ 499.69	\$ 11,992.60	\$ 5,996.30
Clay	807	0.11%	\$ 530.24	\$ 265.12	\$ 6,362.94	\$ 3,181.47
Cleveland	11,489	1.51%	\$ 7,548.93	\$ 3,774.46	\$ 90,587.13	\$ 45,293.57
Columbus	6,440	0.85%	\$ 4,231.45	\$ 2,115.72	\$ 50,777.36	\$ 25,388.68
Craven	7,375	0.97%	\$ 4,845.80	\$ 2,422.90	\$ 58,149.54	\$ 29,074.77
Cumberland	38,646	5.08%	\$ 25,392.62	\$ 12,696.31	\$ 304,711.49	\$ 152,355.75
Currituck	978	0.13%	\$ 642.60	\$ 321.30	\$ 7,711.22	\$ 3,855.61
Dare	1,410	0.19%	\$ 926.45	\$ 463.23	\$ 11,117.40	\$ 5,558.70
Davidson	13,037	1.71%	\$ 8,566.05	\$ 4,283.03	\$ 102,792.62	\$ 51,396.31
Davie	2,399	0.32%	\$ 1,576.28	\$ 788.14	\$ 18,915.36	\$ 9,457.68

Duplin	4,468	0.59%	\$	2,935.73	\$	1,467.87	\$	35,228.77	\$	17,614.38
Durham	19,224	2.53%	\$	12,631.26	\$	6,315.63	\$	151,575.16	\$	75,787.58
Edgecombe	8,100	1.06%	\$	5,322.16	\$	2,661.08	\$	63,865.94	\$	31,932.97
Forsyth	29,677	3.90%	\$	19,499.48	\$	9,749.74	\$	233,993.76	\$	116,996.88
Franklin	4,776	0.63%	\$	3,138.10	\$	1,569.05	\$	37,657.25	\$	18,828.63
Gaston	19,325	2.54%	\$	12,697.63	\$	6,348.81	\$	152,371.52	\$	76,185.76
Gates	864	0.11%	\$	567.70	\$	283.85	\$	6,812.37	\$	3,406.18
Graham	785	0.10%	\$	515.79	\$	257.89	\$	6,189.48	\$	3,094.74
Granville	3,993	0.52%	\$	2,623.63	\$	1,311.81	\$	31,483.54	\$	15,741.77
Greene	2,064	0.27%	\$	1,356.17	\$	678.08	\$	16,273.99	\$	8,136.99
Guilford	47,984	6.31%	\$	31,528.22	\$	15,764.11	\$	378,338.67	\$	189,169.34
Halifax	8,598	1.13%	\$	5,649.38	\$	2,824.69	\$	67,792.51	\$	33,896.26
Harnett	9,645	1.27%	\$	6,337.31	\$	3,168.66	\$	76,047.78	\$	38,023.89
Haywood	4,574	0.60%	\$	3,005.38	\$	1,502.69	\$	36,064.54	\$	18,032.27
Henderson	5,306	0.70%	\$	3,486.34	\$	1,743.17	\$	41,836.13	\$	20,918.07
Hertford	3,295	0.43%	\$	2,165.00	\$	1,082.50	\$	25,980.03	\$	12,990.02
Hoke	4,892	0.64%	\$	3,214.32	\$	1,607.16	\$	38,571.87	\$	19,285.94
Hyde	523	0.07%	\$	343.64	\$	171.82	\$	4,123.69	\$	2,061.84
Iredell	6,763	0.89%	\$	4,443.68	\$	2,221.84	\$	53,324.12	\$	26,662.06
Jackson	2,449	0.32%	\$	1,609.13	\$	804.57	\$	19,309.59	\$	9,654.80
Johnston	13,470	1.77%	\$	8,850.56	\$	4,425.28	\$	106,206.69	\$	53,103.35
Jones	1,090	0.14%	\$	716.19	\$	358.10	\$	8,594.31	\$	4,297.15
Lee	4,501	0.59%	\$	2,957.41	\$	1,478.71	\$	35,488.96	\$	17,744.48
Lenoir	7,417	0.97%	\$	4,873.39	\$	2,436.70	\$	58,480.70	\$	29,240.35
Lincoln	5,290	0.70%	\$	3,475.83	\$	1,737.92	\$	41,709.98	\$	20,854.99
Macon	2,274	0.30%	\$	1,494.15	\$	747.07	\$	17,929.77	\$	8,964.89
Madison	1,778	0.23%	\$	1,168.25	\$	584.12	\$	14,018.97	\$	7,009.48
Martin	2,767	0.36%	\$	1,818.08	\$	909.04	\$	21,816.92	\$	10,908.46
McDowell	4,524	0.59%	\$	2,972.53	\$	1,486.26	\$	35,670.31	\$	17,835.15
Mecklenburg	67,559	8.88%	\$	44,390.11	\$	22,195.06	\$	532,681.36	\$	266,340.68
Mitchell	1,335	0.18%	\$	877.17	\$	438.59	\$	10,526.05	\$	5,263.03
Montgomery	2,075	0.27%	\$	1,363.39	\$	681.70	\$	16,360.72	\$	8,180.36
Moore	5,148	0.68%	\$	3,382.53	\$	1,691.26	\$	40,590.35	\$	20,295.18
Nash	9,146	1.20%	\$	6,009.44	\$	3,004.72	\$	72,113.32	\$	36,056.66

New Hanover	14,561	1.91%	\$ 9,567.41	\$ 4,783.70	\$ 114,808.88	\$ 57,404.44
Northampton	2,763	0.36%	\$ 1,815.45	\$ 907.72	\$ 21,785.38	\$ 10,892.69
Onslow	10,546	1.39%	\$ 6,929.32	\$ 3,464.66	\$ 83,151.88	\$ 41,575.94
Orange	5,685	0.75%	\$ 3,735.37	\$ 1,867.68	\$ 44,824.43	\$ 22,412.21
Pamlico	983	0.13%	\$ 645.89	\$ 322.94	\$ 7,750.64	\$ 3,875.32
Pasquotank	4,000	0.53%	\$ 2,628.23	\$ 1,314.11	\$ 31,538.74	\$ 15,769.37
Pender	3,966	0.52%	\$ 2,605.89	\$ 1,302.94	\$ 31,270.66	\$ 15,635.33
Perquimans	1,238	0.16%	\$ 813.44	\$ 406.72	\$ 9,761.24	\$ 4,880.62
Person	3,628	0.48%	\$ 2,383.80	\$ 1,191.90	\$ 28,605.63	\$ 14,302.82
Pitt	17,944	2.36%	\$ 11,790.23	\$ 5,895.12	\$ 141,482.77	\$ 70,741.38
Polk	1,098	0.14%	\$ 721.45	\$ 360.72	\$ 8,657.38	\$ 4,328.69
Randolph	10,985	1.44%	\$ 7,217.77	\$ 3,608.89	\$ 86,613.25	\$ 43,306.63
Richmond	7,469	0.98%	\$ 4,907.56	\$ 2,453.78	\$ 58,890.70	\$ 29,445.35
Robeson	21,601	2.84%	\$ 14,193.09	\$ 7,096.54	\$ 170,317.06	\$ 85,158.53
Rockingham	9,119	1.20%	\$ 5,991.70	\$ 2,995.85	\$ 71,900.43	\$ 35,950.22
Rowan	10,575	1.39%	\$ 6,948.38	\$ 3,474.19	\$ 83,380.53	\$ 41,690.27
Rutherford	7,030	0.92%	\$ 4,619.11	\$ 2,309.56	\$ 55,429.33	\$ 27,714.66
Sampson	6,016	0.79%	\$ 3,952.85	\$ 1,976.43	\$ 47,434.26	\$ 23,717.13
Scotland	5,302	0.70%	\$ 3,483.72	\$ 1,741.86	\$ 41,804.59	\$ 20,902.30
Stanly	4,445	0.58%	\$ 2,920.62	\$ 1,460.31	\$ 35,047.42	\$ 17,523.71
Stokes	3,237	0.43%	\$ 2,126.89	\$ 1,063.45	\$ 25,522.72	\$ 12,761.36
Surry	6,229	0.82%	\$ 4,092.81	\$ 2,046.40	\$ 49,113.70	\$ 24,556.85
Swain	1,070	0.14%	\$ 703.05	\$ 351.53	\$ 8,436.61	\$ 4,218.31
Transylvania	1,885	0.25%	\$ 1,238.55	\$ 619.28	\$ 14,862.63	\$ 7,431.31
Tyrrell	376	0.05%	\$ 247.05	\$ 123.53	\$ 2,964.64	\$ 1,482.32
Union	8,581	1.13%	\$ 5,638.21	\$ 2,819.10	\$ 67,658.47	\$ 33,829.24
Vance	6,802	0.89%	\$ 4,469.30	\$ 2,234.65	\$ 53,631.62	\$ 26,815.81
Wake	40,819	5.36%	\$ 26,820.41	\$ 13,410.20	\$ 321,844.91	\$ 160,922.46
Warren	2,355	0.31%	\$ 1,547.37	\$ 773.68	\$ 18,568.43	\$ 9,284.22
Washington	1,608	0.21%	\$ 1,056.55	\$ 528.27	\$ 12,678.57	\$ 6,339.29
Watauga	1,481	0.19%	\$ 973.10	\$ 486.55	\$ 11,677.22	\$ 5,838.61
Wayne	11,466	1.51%	\$ 7,533.82	\$ 3,766.91	\$ 90,405.79	\$ 45,202.89
Wilkes	6,249	0.82%	\$ 4,105.95	\$ 2,052.97	\$ 49,271.39	\$ 24,635.69
Wilson	8,551	1.12%	\$ 5,618.49	\$ 2,809.25	\$ 67,421.93	\$ 33,710.97

Yadkin	2,330	0.31%	\$ 1,530.94	\$ 765.47	\$ 18,371.31	\$ 9,185.66
Yancey	1,552	0.20%	\$ 1,019.75	\$ 509.88	\$ 12,237.03	\$ 6,118.51
			\$500,000.00	\$250,000.00	\$6,000,000.00	\$3,000,000.00

760969

County Allocations for SNAP ARPA Funds (SNAP Administrative Expenditures) for Federal Fiscal Year 2022

County	Cases	Participants	Case %	Allocation
Alamance	13,876	27,786	1.69%	\$ 168,848.46
Alexander	2,368	4,952	0.29%	\$ 28,814.73
Alleghany	834	1,711	0.10%	\$ 10,148.43
Anson	3,711	6,860	0.45%	\$ 45,156.86
Ashe	2,198	4,333	0.27%	\$ 26,746.10
Avery	1,060	2,057	0.13%	\$ 12,898.48
Beaufort	5,226	9,828	0.64%	\$ 63,591.96
Bertie	2,824	4,789	0.34%	\$ 34,363.51
Bladen	4,448	8,024	0.54%	\$ 54,124.96
Brunswick	8,411	16,669	1.02%	\$ 102,348.25
Buncombe	19,016	33,349	2.31%	\$ 231,393.94
Burke	6,890	13,209	0.84%	\$ 83,840.15
Cabarrus	12,282	26,416	1.49%	\$ 149,452.06
Caldwell	7,544	14,320	0.92%	\$ 91,798.27
Camden	486	953	0.06%	\$ 5,913.83
Carteret	4,165	7,303	0.51%	\$ 50,681.31
Caswell	2,400	4,576	0.29%	\$ 29,204.11
Catawba	12,209	23,904	1.49%	\$ 148,563.77
Chatham	2,806	5,480	0.34%	\$ 34,144.48
Cherokee	2,561	4,981	0.31%	\$ 31,163.22
Chowan	1,563	2,796	0.19%	\$ 19,019.18
Clay	868	1,764	0.11%	\$ 10,562.15
Cleveland	12,284	24,339	1.49%	\$ 149,476.39
Columbus	6,679	13,002	0.81%	\$ 81,272.62
Craven	7,563	14,848	0.92%	\$ 92,029.47
Cumberland	40,574	81,296	4.94%	\$ 493,719.90
Currituck	1,044	2,240	0.13%	\$ 12,703.79
Dare	1,578	2,993	0.19%	\$ 19,201.71
Davidson	13,936	28,125	1.70%	\$ 169,578.56
Davie	2,481	5,313	0.30%	\$ 30,189.75
Duplin	4,622	9,680	0.56%	\$ 56,242.26
Durham	23,028	42,873	2.80%	\$ 280,213.48
Edgecombe	8,377	16,276	1.02%	\$ 101,934.53
Forsyth	32,646	65,636	3.97%	\$ 397,248.97
Franklin	5,036	10,349	0.61%	\$ 61,279.97
Gaston	20,595	40,962	2.51%	\$ 250,607.81
Gates	914	1,718	0.11%	\$ 11,121.90
Graham	823	1,615	0.10%	\$ 10,014.58
Granville	4,231	8,192	0.51%	\$ 51,484.42

Greene	2,166	4,390	0.26%	\$ 26,356.71
Guilford	52,431	100,926	6.38%	\$ 638,000.39
Halifax	8,797	15,608	1.07%	\$ 107,045.25
Harnett	10,290	21,877	1.25%	\$ 125,212.64
Haywood	4,859	9,341	0.59%	\$ 59,126.16
Henderson	5,929	11,638	0.72%	\$ 72,146.33
Hertford	3,429	6,145	0.42%	\$ 41,725.38
Hoke	5,207	10,704	0.63%	\$ 63,360.76
Hyde	547	982	0.07%	\$ 6,656.10
Iredell	7,405	16,229	0.90%	\$ 90,106.86
Jackson	2,614	5,254	0.32%	\$ 31,808.15
Johnston	14,394	30,294	1.75%	\$ 175,151.68
Jones	1,116	2,003	0.14%	\$ 13,579.91
Lee	4,746	9,895	0.58%	\$ 57,751.14
Lenoir	7,809	15,184	0.95%	\$ 95,022.89
Lincoln	5,510	10,746	0.67%	\$ 67,047.78
Macon	2,403	4,737	0.29%	\$ 29,240.62
Madison	1,829	3,385	0.22%	\$ 22,255.97
Martin	2,839	5,237	0.35%	\$ 34,546.03
McDowell	4,819	9,027	0.59%	\$ 58,639.43
Mecklenburg	75,343	148,609	9.17%	\$ 916,802.34
Mitchell	1,396	2,699	0.17%	\$ 16,987.06
Montgomery	2,161	4,526	0.26%	\$ 26,295.87
Moore	5,403	10,977	0.66%	\$ 65,745.76
Nash	9,660	19,060	1.18%	\$ 117,546.56
New Hanover	16,002	28,291	1.95%	\$ 194,718.44
Northampton	2,860	4,976	0.35%	\$ 34,801.57
Onslow	11,200	24,200	1.36%	\$ 136,285.87
Orange	6,322	11,717	0.77%	\$ 76,928.51
Pamlico	1,036	1,921	0.13%	\$ 12,606.44
Pasquotank	4,119	8,169	0.50%	\$ 50,121.56
Pender	4,050	8,136	0.49%	\$ 49,281.94
Perquimans	1,269	2,469	0.15%	\$ 15,441.68
Person	3,765	7,187	0.46%	\$ 45,813.96
Pitt	19,775	38,129	2.41%	\$ 240,629.74
Polk	1,117	2,295	0.14%	\$ 13,592.08
Randolph	11,577	24,374	1.41%	\$ 140,873.35
Richmond	7,736	14,813	0.94%	\$ 94,134.60
Robeson	22,471	44,420	2.73%	\$ 273,435.69
Rockingham	9,298	17,932	1.13%	\$ 113,141.61
Rowan	11,649	23,955	1.42%	\$ 141,749.47
Rutherford	7,084	13,674	0.86%	\$ 86,200.81
Sampson	6,402	13,042	0.78%	\$ 77,901.98

Scotland	5,667	11,393	0.69%	\$ 68,958.22
Stanly	4,907	9,907	0.60%	\$ 59,710.25
Stokes	3,317	6,535	0.40%	\$ 40,362.52
Surry	6,522	12,631	0.79%	\$ 79,362.18
Swain	1,204	2,399	0.15%	\$ 14,650.73
Transylvania	2,017	4,126	0.25%	\$ 24,543.62
Tyrrell	410	729	0.05%	\$ 4,989.04
Union	9,646	20,748	1.17%	\$ 117,376.20
Vance	7,320	14,497	0.89%	\$ 89,072.55
Wake	47,934	97,534	5.83%	\$ 583,279.18
Warren	2,406	4,418	0.29%	\$ 29,277.13
Washington	1,718	3,219	0.21%	\$ 20,905.28
Watauga	1,586	2,742	0.19%	\$ 19,299.05
Wayne	12,690	25,635	1.54%	\$ 154,416.76
Wilkes	6,341	12,317	0.77%	\$ 77,159.71
Wilson	8,992	17,300	1.09%	\$ 109,418.08
Yadkin	2,452	5,043	0.30%	\$ 29,836.87
Yancey	1,682	3,082	0.20%	\$ 20,467.22

BUDGET AMENDMENT

BUDGET AMENDMENT				
		# 23-07		
	INCREASE			INCREASE
10-0025-4586-07	\$ 4,095	COA	10-5860-5399-05	\$ 4,095
TO SETUP BUDGET FOR SHIIP GRANT				

STATE OF NORTH CAROLINA
COUNTY OF WAKE

Grant Name: CDAP - State Health Insurance Assistance Program
Federal Awarding Agency: US Department of Health & Human Services,
Administration for
Community Living

CFDA #	93.324	Fiscal Year:	2022-2023
Grant Award #	90SAPG0099-03-00	Performance Period:	7/1/2022 - 6/30/2023
Cost Center:	16001636g22	Award Amount \$	4,095.00
Account #	536405	Federal Award Date:	04/01/2022

Contract Between

Recipient:

State of North Carolina
Department of Insurance
SHIIP Division

Subrecipient:

Name: Bertie County Council on Aging
County: Bertie
Tax ID/FIN# 56-6000276
DUNS # 3284874

This Contract and its attachments shall be completed and returned to the Recipient within 45 days of receiving the electronic document in order for the Recipient to process the award and provide funds to the Subrecipient. The Subrecipient shall provide the Recipient with progress reports and a final report detailing the Subrecipient's use of State funds.

1. **Contract Documents:** This Contract shall consist of the following documents, incorporated herein by reference:

- (1) This Contract;
- (2) General Terms and Conditions for Public Sector Contracts (Attachment A)
- (3) Statement of Work (Attachment B)
- (4) Line Item Budget and Budget Narrative (Attachment C)
- (5) Certifications Regarding, Drug-Free Work-Place; Lobbying; and Debarment, Suspension and Other Responsibility Matters (Attachment D)

These documents constitute the entire agreement between the Parties and supersede all prior statements or agreements.

2. **Precedence Among Contract Documents:** In the event of a conflict between or among the terms of the Contract Documents, the terms in the Contract Document with the highest relative precedence shall prevail. The order of precedence shall be the order of documents as listed in Paragraph 1, above, with the first-listed document having the highest precedence and the last-listed document having the lowest precedence. If there are multiple Contract Amendments, the most recent amendment shall have the highest precedence and the oldest amendment shall have the lowest precedence.

3. **Subrecipient's Duties:** The Subrecipient shall provide the services as described in Attachment B with the terms of this Contract and in accordance with the approved budget in Attachment C. The Subrecipient shall maintain and make available all records, papers, vouchers, books, correspondence or other documentation or evidence at reasonable times for review, inspection or audit by duly authorized officials of the Recipient, the North Carolina State Auditor, or applicable federal agencies. Upon termination of contract as a SHIIP Coordinating Site, any equipment or property less than five (5) years old purchased by Subrecipient with grant funds to perform SHIIP functions shall be returned to the Recipient in good working order. The

Subrecipient shall submit to the Recipient all plans, reports, documents or other products that the Recipient may require, in the form specified by the Recipient, including at the least following:

- A) A final budget report of expenses incurred during the contract period date;
- B) A mid-year report of the contracted activities of the Subrecipient due by January 31;
- C) A final comprehensive report within sixty (60) days of the project end date; due on or before August 31.

4. **Recipient's Duties:** The Recipient shall reimburse the Subrecipient for the costs of services and activities described in Attachment B and in accordance with the approved budget in Attachment C. The Recipient shall monitor the Subrecipient for compliance with the terms of this Contract; and shall specify all reports and other deliverables required from the Subrecipient. The Recipient shall pay the Subrecipient in the manner and in the amounts specified in the Contract Documents.

a. There are no matching requirements from the Subrecipient.

b. The Subrecipient's matching requirement is \$n/a, which shall consist of:

- In-kind Cash
- Cash and In-kind Cash and/or In-kind

The contributions from the Subrecipient shall be source from non-federal funds.

5. **Conflict of Interest Policy:** The Recipient has determined that this Contract is not subject to NCGS 143C-6-22 & 23.

6. **Reversion of Unexpended Funds:** Any unexpended grant funds shall revert to the Recipient upon termination of this Contract.

7. **Grants:** The Subrecipient has the responsibility to ensure that all sub-grantees, if any, provide all information necessary to permit the Subrecipient to comply with the terms and conditions set forth in this Contract. The grant award for the contract is not to be used for Research & Development (R&D).

8. **Payment Provisions:** As provided in NCGS 143C-6-21 this Contract is an annual appropriation of \$100,000 or less to or for the use of a non-profit corporation and payment shall be made in a single annual payment.

9. **Contract Administrators:** All notices permitted or required to be given by one Party to the other and all questions about the contract from one Party to the other shall be addressed and delivered to the other Party's Contract Administrator. The name, address, telephone number and fax number of the Parties' respective initial Contract Administrators are set out below. Either Party may change the name, address, telephone number and fax number of its Contract Administrator by giving timely written notice to the other Party.

For the Recipient:

Melinda Munden, Deputy Commissioner
SHIIP Division
1201 Mail Service Center
Raleigh, NC 27699-1201

Telephone: 919-807-6900

For the Subrecipient:

Alicia Browning
Bertie Council on Aging
103 West School Street
Windsor, NC 27983

Telephone: 252-794-5315

10. **Supplementation of Expenditures of Public Funds:** The Subrecipient assures that funds received under this Contract shall be used only to supplement, not to supplant, the total amount of federal, state and local public funds the Subrecipient otherwise expends for SHIIP services and related programs. Funds received

under this Contract shall be used to provide additional public funding for such services; the funds shall not be used to reduce the Subrecipient's total expenditure of other public funds for such services.

11. **Disbursements:** As a condition of this Contract, the Subrecipient acknowledges and agrees to make disbursements in accordance with the following requirements:
 - a. Implement adequate internal controls over disbursements;
 - b. Pre-audit all vouchers presented for payment to determine:
 - Validity and accuracy of payment;
 - Payment due date;
 - Adequacy of documentation supporting payment; and
 - Legality of disbursement;
 - c. Assure adequate control of signature stamps/plates;
 - d. Assure adequate control of negotiable instruments; and
 - e. Implement procedures to ensure that the account balance is solvent and reconcile the account monthly.
12. **Outsourcing:** The Subrecipient certifies that it has identified to the Recipient all jobs related to the Contract that have been outsourced to other countries, if any. Subrecipient further agrees that it will not outsource any such jobs during the term of this Contract without providing notice to the Recipient.
13. **Executive Order # 24:** NCGS 133-32 and Executive Order 24 prohibit the offer to, or acceptance by, any State Employee of any gift from anyone with a contract with the State, or from any person seeking to do business with the State. By execution of any response in this procurement, you attest, for your entire organization and its employees or agents, that you are not aware that any such gift has been offered, accepted, or promised by any employees of your organization.
14. **Audit:** The Recipient reserves the right to conduct an audit through the NCSMP Program Director. The Subrecipient must permit access to records and financial statements by the audit staff of Recipient as necessary.
15. **Federal Certifications:** The Subrecipient agrees to execute the following federal certifications that are attached to this agreement (applicable when receiving federal funds).
 - A. Certification Regarding Lobbying.
 - B. Certification Regarding Department.
 - C. Certification Regarding Drug-Free Workplace Requirements.

16. **Signature Warranty:** The undersigned represent and warrant that they are authorized to bind their principals to the terms of this agreement.

Subrecipient:

BY: ^{DocuSigned by:}
Venita Thompson
Venita Thompson

DATE: 11/09/2022

Division of SHIP,

BY: ^{DocuSigned by:}
Melinda Munden
Melinda Munden

DATE: 09/22/2022

BY: ^{DocuSigned by:}
Robert D. Croom
Robert D. Croom

DATE: 11/10/2022

BY: ^{DocuSigned by:}
Jackie Obusek
Jackie Obusek

DATE: 11/10/2022

Contract is not executed until last signature is obtained.

Reviewed by: ^{DS}
KR

^{DocuSigned by:}
Kevin Robertson
156AAA415BB940C...

controller's office Review: ^{DS}
LE

Attachment A
General Terms and Conditions

DEFINITIONS

Unless indicated otherwise from the context, the following terms shall have the following meanings in this Contract. Some definitions are from 9 NCAC 3M.0102 unless otherwise noted. If the rule or statute that is the source of the definition is changed by the adopting authority, the change shall be incorporated herein.

- (1) "Recipient" (as used in the context of the definitions below) shall mean and include every public office, public officer or official (State or local, elected or appointed), institution, board, commission, bureau, council, department, authority or other unit of government of the State or of any county, unit, special district or other political sub-agency of government. For other purposes in this Contract, "Recipient" shall mean the entity identified as one of the parties hereto.
- (2) "Audit" means an examination of records or financial accounts to verify their accuracy.
- (3) "Certification of Compliance" means a report provided by the Recipient to the Office of the State Auditor that states that the Subrecipient has met the reporting requirements established by this Subchapter and included a statement of certification by the Recipient and copies of the submitted Subrecipient reporting package.
- (4) "Compliance Supplement" refers to the North Carolina State Compliance Supplement, maintained by the State and Local Government Finance Agency within the North Carolina Department of State Treasurer that has been developed in cooperation with agencies to assist the local auditor in identifying program compliance requirements and audit procedures for testing those requirements.
- (5) "Contract" means a legal instrument that is used to reflect a relationship between the Recipient, Subrecipient, and subrecipient.
- (6) "Fiscal Year" means the annual operating year of the non-State entity.
- (7) "Financial Assistance" means assistance that non-State entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance. Financial assistance does not include amounts received as reimbursement for services rendered to individuals for Medicare and Medicaid patient services.
- (8) "Financial Statement" means a report providing financial statistics relative to a given part of an organization's operations or status.
- (9) "Grant" means financial assistance provided by an Recipient, Subrecipient, or subrecipient to carry out activities whereby the grantor anticipates no programmatic involvement with the Subrecipient or subrecipient during the performance of the grant.
- (10) "Subrecipient" has the meaning in NCGS 143C-6-23(a)(2): a non-State entity that receives a grant of State funds from a State agency, department, or institution but does not include any non-State entity subject to the audit and other reporting requirements of the Local Government Commission. For other purposes in this Contract, "Subrecipient" shall mean the entity identified as one of the parties hereto.
- (11) "Grantor" means an entity that provides resources, generally financial, to another entity in order to achieve a specified goal or objective.
- (12) "Non-State Entity" has the meaning in NCGS 143C-1-1(d)(18): Any of the following that is not a State agency: An individual, a firm, a partnership, an association, a county, a corporation, or any other organization acting as a unit. The term includes a unit of local government and public authority.
- (13) "Public Authority" has the meaning in NCGS 143C-1-1(d)(22): A municipal corporation that is not a unit of local government or a local governmental authority, board, commission, council, or agency that (i) is not a municipal corporation and (ii) operates on an area, regional, or multiunit basis, and the budgeting and accounting systems of which are not fully a part of the budgeting and accounting systems of a unit of local government.
- (14) "Single Audit" means an audit that includes an examination of an organization's financial statements, internal controls, and compliance with the requirements of Federal or State awards.
- (15) "Special Appropriation" means a legislative act authorizing the expenditure of a designated amount of public funds for a specific purpose.
- (16) "State Funds" means any funds appropriated by the North Carolina General Assembly or collected by the State of North Carolina. State funds include federal financial assistance received by the State and transferred or disbursed to non-State entities. Both Federal

and State funds maintain their identity as they are subrecipient to other organizations. Pursuant to NCGS 143C-6-23(a)(1), the terms "State grant funds" and "State grants" do not include any payment made by the Medicaid program, the State Health Plan for Teachers and State Employees, or other similar medical programs.

- (17) "Subrecipient" has the meaning in NCGS 143C-6-23(a)(3): a non-State entity that receives State funds as a grant from a grantee or from another subrecipient but does not include any non-State entity subject to the audit and other reporting requirements of the Local Government Commission.
- (18) "Unit of Local Government" has the meaning in NCGS 143C-1-1(d)(29): A municipal corporation that has the power to levy taxes, including a consolidated city-county as defined by NCGS 160B-2(1), and all boards, agencies, commissions, authorities, and institutions thereof that are not municipal corporations.

Relationships of the Parties

Independent Contractor: The Subrecipient is and shall be deemed to be an independent contractor in the performance of this Contract and as such shall be wholly responsible for the work to be performed and for the supervision of its employees. The Subrecipient represents that it has, or shall secure at its own expense, all personnel required in performing the services under this agreement. Such employees shall not be employees of, or have any individual contractual relationship with, the Recipient.

Subcontracting: The Subrecipient shall not subcontract any of the work contemplated under this Contract without prior written approval from the Recipient. Any approved subcontract shall be subject to all conditions of this Contract. Only the subcontractors or subrecipients specified in the contract documents are to be considered approved upon award of the contract. The Recipient shall not be obligated to pay for any work performed by any unapproved subcontractor or subrecipient. The Subrecipient shall be responsible for the performance of all of its subrecipients and shall not be relieved of any of the duties and responsibilities of this Contract.

Subrecipients: The Subrecipient has the responsibility to ensure that all subrecipients, if any, provide all information necessary to permit the Subrecipient to comply with the standards set forth in this Contract.

Assignment: No assignment of the Subrecipient's obligations or the Subrecipient's right to receive payment hereunder shall be permitted. However, upon written request approved by the issuing purchasing authority, the State may:

- (a) Forward the Subrecipient's payment check(s) directly to any person or entity designated by the Subrecipient, or
- (b) Include any person or entity designated by Subrecipient as a joint payee on the Subrecipient's payment check(s).

In no event shall such approval and action obligate the State to anyone other than the Subrecipient and the Subrecipient shall remain responsible for fulfillment of all contract obligations.

Beneficiaries: Except as herein specifically provided otherwise, this Contract shall inure to the benefit of and be binding upon the parties hereto and their respective successors. It is expressly understood and agreed that the enforcement of the terms and conditions of this Contract, and all rights of action relating to such enforcement, shall be strictly reserved to the Recipient and the named Subrecipient. Nothing contained in this document shall give or allow any claim or right of action whatsoever by any other third person. It is the express intention of the Recipient and Subrecipient that any such person or entity, other than the Recipient or the Subrecipient, receiving services or benefits under this Contract shall be deemed an incidental beneficiary only.

Ineligible Vendors: As provided in G.S. 147-86.59 and G.S. 147-86.82, the following companies are ineligible to contract with the State of North Carolina or any political subdivision of the State: a) any company identified as engaging in investment activities in Iran, as determined by appearing on the Final Divestment List created by the State Treasurer pursuant to G.S. 147-86.58, and b) any company identified as engaged in a boycott of Israel as determined by appearing on the List of restricted companies created by the State Treasurer pursuant to G.S. 147-86.81. A contract with the State or any of its political subdivisions by any company identified in a) or b) above shall be void ab initio.

Indemnity

Indemnification: The Subrecipient agrees to indemnify and hold harmless the Recipient, the State of North Carolina, and any of their officers, agents and employees, from any claims of third parties arising out of any act or omission of the Subrecipient in connection with the performance of this Contract to the extent permitted by law.

Default and Termination

Termination by Mutual Consent: The Parties may terminate this Contract by mutual consent with 60 days' notice to the other party, or as otherwise provided by law.

Termination Without Cause: The Recipient may terminate this contract without cause by giving 60 days written notice to the Contractor. In that event, all finished or unfinished deliverable items prepared by the Contractor under this contract shall, at the option of the Recipient, become its property and the Contractor shall be entitled to receive just and equitable compensation for any satisfactory work completed on such materials, minus any payment or compensation previously made.

Termination for Cause: If, through any cause, the Subrecipient shall fail to fulfill its obligations under this Contract in a timely and proper manner, the Recipient shall have the right to terminate this Contract by giving written notice to the Subrecipient and specifying the effective date thereof. In that event, all finished or unfinished deliverable items prepared by the Subrecipient under this Contract shall, at the option of the Recipient, become its property and the Subrecipient shall be entitled to receive just and equitable compensation for any satisfactory work completed on such materials, minus any payment or compensation previously made. Notwithstanding the foregoing provision, the Subrecipient shall not be relieved of liability to the Recipient for damages sustained by the Recipient by virtue of the Subrecipient's breach of this agreement, and the Recipient may withhold any payment due the Subrecipient for the purpose of setoff until such time as the exact amount of damages due the Recipient from such breach can be determined.

Waiver of Default: Waiver by the Recipient of any default or breach in compliance with the terms of this Contract by the Subrecipient shall not be deemed a waiver of any subsequent default or breach and shall not be construed to be modification of the terms of this Contract unless stated to be such in writing, signed by an authorized representative of the Recipient and the Subrecipient and attached to the contract.

Availability of Funds: The parties to this Contract agree and understand that the payment of the sums specified in this Contract is dependent and contingent upon and subject to the appropriation, allocation, and availability of funds for this purpose to the Recipient.

Force Majeure: Neither party shall be deemed to be in default of its obligations hereunder if and so long as it is prevented from performing such obligations by any act of war, hostile foreign action, nuclear explosion, riot, strikes, civil insurrection, earthquake, hurricane, tornado, or other catastrophic natural event or act of God.

Survival of Promises: All promises, requirements, terms, conditions, provisions, representations, guarantees, and warranties contained herein shall survive the contract expiration or termination date unless specifically provided otherwise herein, or unless superseded by applicable federal or state statutes of limitation.

Health Insurance Portability and Accountability Act (HIPAA): The Contractor agrees that, if the Recipient determines that some or all of the activities within the scope of this contract are subject to the Health Insurance Portability and Accountability Act of 1996, P.L. 104-91, as amended ("HIPAA"), or its implementing regulations, it will comply with the HIPAA requirements and will execute such agreements and practices as the Recipient may require to ensure compliance.

Executive Order # 24: "By Executive Order 24, issued by Governor Perdue, and NCGS 133-32, it is unlawful for any vendor or contractor (i.e. architect, bidder, contractor, construction manager, design professional, engineer, landlord, offeror, seller, subcontractor, supplier, or vendor), to make gifts or to give favors to any State employee of the Governor's Cabinet Agencies (i.e., Administration, Commerce, Correction, Crime Control and Public Safety, Cultural Resources, Environment and Natural Resources, Health and Human Services, Juvenile Justice and Delinquency Prevention, Revenue, Transportation, and the Office of the Governor). This prohibition covers those vendors and contractors who have a contract with a governmental agency; or have performed under such a contract within the past year; or anticipate bidding on such a contract in the future.

For additional information regarding the specific requirements and exemptions, vendors and contractors are encouraged to review Executive Order 24 and NCGS Sec. 133-32.

Executive Order 24 also encouraged and invited other State Agencies to implement the requirements and prohibitions of the Executive Order to their agencies. Vendors and contractors should contact other State Agencies to determine if those agencies have adopted Executive Order 24."

Intellectual Property Rights

Copyrights and Ownership of Deliverables: All deliverable items produced pursuant to this Contract are the exclusive property of the Recipient. The Subrecipient shall not assert a claim of copyright or other property interest in such deliverables.

Compliance with Applicable Laws

Compliance with Laws: The Subrecipient shall comply with all laws, ordinances, codes, rules, regulations, and licensing requirements that are applicable to the conduct of its business, including those of federal, state, and local agencies having jurisdiction and/or authority.

Equal Employment Opportunity: The Subrecipient shall comply with all federal and state laws relating to equal employment opportunity.

Confidentiality

Confidentiality: Any information, data, instruments, documents, studies or reports given to or prepared or assembled by the Subrecipient under this agreement shall be kept as confidential and not divulged or made available to any individual or organization without the prior written approval of the Recipient. The Subrecipient acknowledges that in receiving, storing, processing or otherwise dealing with any confidential information it will safeguard and not further disclose the information except as otherwise provided in this Contract.

Oversight

Access to Persons and Records: The State Auditor shall have access to persons and records as a result of all contracts or grants entered into by State agencies or political subdivisions in accordance with NCGS 147-64.7. Additionally, as the State funding authority, the Recipient and all applicable federal agencies or their agents shall have access to persons and records as a result of all contracts or grants entered into by State agencies or political subdivisions.

Record Retention: Records shall not be destroyed, purged or disposed of without the express written consent of the Recipient. State basic records retention policy requires all grant records to be retained for a minimum of five years or until all audit exceptions have been resolved, whichever is longer. If the contract is subject to federal policy and regulations, record retention may be longer than five years since records must be retained for a period of three years following submission of the final Federal

Financial Status Report, if applicable, or three years following the submission of a revised final Federal Financial Status Report. Also, if any litigation, claim, negotiation, audit, disallowance action, or other action involving this Contract has been started before expiration of the five-year retention period described above, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five-year period described above, whichever is later.

Miscellaneous

Choice of Law: The validity of this Contract and any of its terms or provisions, as well as the rights and duties of the parties to this Contract, are governed by the laws of North Carolina. The Subrecipient, by signing this Contract, agrees and submits, solely for matters concerning this Contract, to the exclusive jurisdiction of the courts of North Carolina and agrees, solely for such purpose, that the exclusive venue for any legal proceedings shall be Wake County, North Carolina. The place of this Contract and all transactions and agreements relating to it, and their situs and forum, shall be Wake County, North Carolina, where all matters, whether sounding in contract or tort, relating to the validity, construction, interpretation, and enforcement shall be determined.

Amendment: This Contract may not be amended orally or by performance. Any amendment must be made in written form and executed by duly authorized representatives of the Recipient and the Subrecipient.

Severability: In the event that a court of competent jurisdiction holds that a provision or requirement of this Contract violates any applicable law, each such provision or requirement shall continue to be enforced to the extent it is not in violation of law or is not otherwise unenforceable and all other provisions and requirements of this Contract shall remain in full force and effect.

Headings: The Section and Paragraph headings in these General Terms and Conditions are not material parts of the agreement and should not be used to construe the meaning thereof.

Time of the Essence: Time is of the essence in the performance of this Contract.

Key Personnel: The Contractor shall not replace any of the key personnel assigned to the performance of this contract without the prior written approval of the Recipient. The term "key personnel" includes any and all

persons identified as such in the contract documents and any other persons subsequently identified as key personnel by the written agreement of the parties.

Care of Property: The Subrecipient agrees that it shall be responsible for the proper custody and care of any property furnished to it for use in connection with the performance of this Contract and will reimburse the Recipient for loss of, or damage to, such property. At the termination of this Contract, the Subrecipient shall contact the Recipient for instructions as to the disposition of such property and shall comply with these instructions.

Travel Expenses: Reimbursement to the Subrecipient for travel mileage, meals, lodging and other travel expenses incurred in the performance of this Contract shall be reasonable and supported by documentation.

State rates should be used as guidelines. International travel shall not be reimbursed under this Contract.

Sales/Use Tax Refunds: If eligible, the Subrecipient and all subrecipients shall: (a) ask the North Carolina Department of Revenue for a refund of all sales and use taxes paid by them in the performance of this Contract, pursuant to NCGS 105-164.14; and (b) exclude all refundable sales and use taxes from all reportable expenditures before the expenses are entered in their reimbursement reports.

Advertising: The Subrecipient shall not use the award of this Contract as a part of any news release or commercial advertising, except as allowed in Attachment B.

Attachment B

For the period 7/1/2022 - 6/30/2023

Statement of Work

Subrecipient: Bertie County Council on Aging

This statement should be a short summary describing what the Subrecipient does and how the Subrecipient will use these funds. The terms of the contract between the SHIIP office and the agencies require local programs meet these goals for the contract period. The uses of these funds are not limited to but MUST include the following activities:

1. Initiate and develop relationships with local community partners such as, Community Health Centers, Chambers of Commerce, Realtor Associations, Food Banks/Pantry's, Local Senior Games, Area Agency on Aging, Parks & Recreation Departments, other Aging Programs, etc... that support/align the overall Administration for Community Living (ACL) Performance Measures including the hard-to-reach population of Low-Income, Rural, and English as Second Language to promote SHIIP's toll-free number and services provided by SHIIP;
2. Provide ongoing Medicare counseling and enrollment assistance, including telephonic, virtual and/or in-person during the Medicare Open Enrollment Period of 10/15/22 through 12/07/22 and the Medicare Advantage Open Enrollment Period of 01/01/23 through 03/31/23;
3. Conduct a minimum of two (2) presentations in person or virtual - at least one (1) New to Medicare or Medicare 101 presentation to the general public and one (1) Medicare Education presentation to a disability group or potential Extra Help group in your county including information on the Senior Medicare Patrol Program, Medicare Fraud and new Medicare cards; and represent SHIIP at a minimum of two (2) health fairs/senior fairs/special events utilizing local certified SHIIP counselors;
4. Submit Beneficiary Contact, Group Outreach and Education, and Media Outreach and Education forms by the 15th of the month following the counseling session or event through the Federal reporting system STARS website for the date range of 4/1/2022 through 3/31/2023;
5. Counsel at least three (3) percent of the county's Medicare population and report in the Federal reporting system STARS for the date range of 4/1/2022 through 3/31/2023;
6. Reach out to 50 percent of the county's total population for Group Outreach and Education events and Media Outreach and Education events along with reporting in the Federal reporting system STARS for the date range of 4/1/2022 through 3/31/2023 (Group Outreach and Education events include: health fairs, senior fairs, interactive presentation to the public and enrollment events. Media Outreach and Education events include: television, radio, local newspapers, health fairs, promoting SHIIP on Agency website, newsletters, magazines, emails, flyers, digital banners, etc.);
7. Coordinate a county volunteer recognition event during the grant period providing volunteers with appreciation items from the North Carolina SHIIP office and engage your Regional Manager;
8. Coordinators will provide program information to county volunteers, including emails, SHIIP News and other materials received from the North Carolina SHIIP office;
9. Coordinators will utilize current SHIIP marketing materials and dispose outdated items to ensure accuracy of information;
10. Coordinators will ensure that agency promotes SHIIP services on/through agency website and social media platforms; and
11. Participate in monthly Coordinator webinars/conference calls, follow-up meetings, SHIIP network trainings, and statewide and/or regional conferences (Dates TBD) during the reporting period. Funds should be allocated for possible phone costs, travel and/or meal reimbursement per agency guidelines.

Subrecipient Response to Scope of work:

Serving as the lead agency providing services and advocating for the senior population, their caregivers and some persons with disabilities, we:

1. Will continue to initiate and develop relationships with our local community partners such as Chamber of Commerce, Bertie Arts Council, Parks and Recreation Department, the Community Health Centers, etc... to promote SHIIP's toll-free number and services provided by SHIIP.
2. Will provide ongoing Medicare counseling and enrollment assistance, including telephonic, virtual and/or in-person during the Medicare Open Enrollment Period of 10/15/22 through 12/07/22 and the Medicare Advantage Open enrollment Period of 01/01/23 through 03/31/23.
3. Will conduct a minimum of two (2) presentations in person or virtual - at least one (1) New to Medicare or Medicare 101 presentation to the general public and one (1) Medicare education presentation to a disability group or potential Extra Help group in Bertie County including information on Senior Medicare Patrol Program, Medicare Fraud and new Medicare cards; and represent SHIIP at a minimum of two (2) health fairs/ senior fairs/special events utilizing local certified SHIIP counselors.
4. Will submit Beneficiary Contact and Group Outreach and Education and Media Outreach and Education forms by the 15th of the month following the counseling session or event through the Federal reporting system STARS for the date range of 04/01/2022 through 03/31/2023.
5. Will counsel at least (3) percent of the county's Medicare population and report in Federal reporting system STARS for the date range of 04/01/2022 through 03/31/2023.
6. Will reach out to 50 percent of the county's total population for Group Outreach and Education events and Media Outreach and Education events along with reporting in the Federal reporting system STARS for the date of the range of 04/01/2022 through 03/31/2021.
7. Will coordinate a county volunteer recognition event during the grant period providing volunteers with appreciation items from the North Carolina SHIIP office.
8. Will provide program information to county volunteers, including emails, SHIIP NEWS, and other materials received from North Carolina SHIIP office.
9. Will participate in monthly Coordinators webinar/conference calls and a statewide virtual conference (July 28 and July 29) from July 2022 through June 2023 and attend quarterly follow - up meetings.

Attachment C

For the period 7/1/2022 – 6/30/2023

Line Item Budget and Budget Narrative

Provide a budget and short narrative on the use of the funding amount reflected on the contract. Please provide details of all expenses including routine charges. These expenditures may include telephone, postage, salary, equipment purchases, internet services etc. Upon termination of contract as a SHIP Coordinating Site, any equipment or property less than five (5) years old purchased by Subrecipient with grant funds to perform SHIP functions shall be returned to the Recipient in good working order.

All budgets must be approved by the Recipient.

Subrecipient Name: Bertie County Council on Aging **Award Amount:** \$ 4,095.00

All fields must be completed.

Zero is an acceptable answer.

Must agree to the award amount.

Is this required by your local government?

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

No

Budget	Amount
Contractual	00
Construction	00
Supplies	995.00
Equipment	900
Other	200.00
Travel	500.00
Personnel	1500.00
Fringe	00
Total	4,095.00

Written description of planned expenditures:

With these funds, we will attend the local quarterly meetings, will attend health fairs and other special events utilizing our local certified SHIP counselors. Equipment purchases are for the purchase of two hotspots as well as the monthly service. In the personnel line item, we've allocated stipends for the certified volunteers during the annual election period. Advertisement in the newspaper for Open Enrollment is listed in other.

Attachment D
Certifications Regarding, Drug-Free Work-Place; Lobbying; and
Debarment, Suspension and Other Responsibility Matters

1. Drug-Free Work-Place

The undersigned (authorized official) certifies that it will provide a drug-free workplace in accordance with the Drug-Free Work-Place Act of 1988, 45 CFR Part 76, subpart F. The certification set out below is a material representation of fact upon which reliance will be placed when awarding the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspensions or termination of grants or government wide suspension or debarment.

The Subrecipient certifies that it will or will continue to provide a drug-free workplace by:

- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the Subrecipient's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - (b) Establishing an on-going drug-free awareness program to inform employees about—
 - (1) The dangers of drug abuse in the workplace;
 - (2) The Subrecipient's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a); above;
 - (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
 - (1) Abide by the terms of the statement; and
 - (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - (e) Notifying the Recipient, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2), above, from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to Recipient on whose grant activity the convicted employee was working.
- Notices shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 days of receiving notice under subparagraph (d)(2), above, with respect to any employee who is so convicted—
 - (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

The Subrecipient certifies that, as a condition of the grant, it will not engage in the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance in conducting any activity with the grant.

2. Lobbying

Title 31 of the United States Code, Section 1352, entitled "Limitation on use of appropriated funds to influence certain Federal contracting and financial transactions," generally prohibits recipients of Federal grants and cooperative agreements from using Federal (appropriated) funds for lobbying the Executive or Legislative Branches of the Federal Government in connection with a SPECIFIC grant or cooperative agreement. Section 1352 also requires that each person who request or received a Federal grants or cooperative agreement must disclose lobbying undertaking with non-Federal (non-appropriated) funds. These requirements apply to grants and cooperative agreements EXCEEDING \$100,000 in total costs (45 CFR Part93).

The undersigned (authorized official) certifies, to the best of his or her knowledge and belief, that:

(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, any officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal grant, loan or cooperative agreement;

(b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities," in accordance with its instructions;

(c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, contracts and contracts under grants, loans and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

3. Debarment, Suspension and Other Responsibility Matters

NOTE: In accordance with 45 CFR Part 76, amended June 26, 1995, any debarment, suspension, proposed debarment or other government wide exclusion initiated under the Federal Acquisition Regulation (FAR) on or after August 25, 1995, shall be recognized by and effective for Executive Branch agencies and participants as an exclusion under 45 CFR Part 76.

(a) Primary Covered Transactions

The undersigned (authorized official) certifies to the best of his or her knowledge and belief, that the applicant, defined as the primary participant in accordance with 45 CFR Part 76, and its principals:

(1) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any Federal department or agency;

(2) have not within a 3-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

- (3) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (a)(2) of this certification; and
- (4) have not within a 3-year period preceding this application/proposal had one or more public transactions (Federal, State, or local) terminated for cause or default.

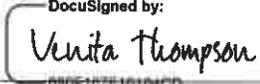
Should the applicant not be able to provide this certification, an explanation as to why should be placed under the assurances page in the application package.

(b) Lower Tier Covered Transactions

The applicant agrees by submitting this proposal that it will include, without modification, **the following clause titled “Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion -- Lower Tier Covered Transaction”** (Appendix B to 45 CFR Part 76) in all lower tier covered transactions (i.e., transactions with subrecipients and/or contractors) and in all solicitations for lower tier covered transactions:

Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion – Lower Tier Covered Transactions

- (1) The prospective lower tier participant certifies by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
- (2) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

<p>Signature of Authorized Certifying Official</p> <p>DocuSigned by:  <small>000F10771010400...</small></p>	<p>Title</p> <p>Aging Services Director</p>
<p>Subrecipient Name</p> <p>Bertie County Council on Aging</p>	<p>Date Submitted</p> <p>11/09/2022</p>

All Participants: Enter any necessary notes throughout the process in the comments box below.
Comments are not part of the contract.
Please do not enter anything below as it will only restart the process. Thank you.

Please do not enter anything here as it will only restart the process.

Certificate Of Completion

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Subject: Please DocuSign this document: SHIIP Gov Exec. Contracts.pdf
Source Envelope:
Document Pages: 16
Certificate Pages: 6
AutoNav: Enabled
EnvelopeId Stamping: Enabled
Time Zone: (UTC-05:00) Eastern Time (US & Canada)

Status: Completed

Envelope Originator:
Kathy Moger
325 N. Salisbury St.
Raleigh, NC 27603
kathy.moger@ncdoi.gov
IP Address: 149.168.74.8

Record Tracking

Status: Original
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Holder: Kathy Moger
kathy.moger@ncdoi.gov
Location: DocuSign
Security Appliance Status: Connected
Pool: StateLocal
Storage Appliance Status: Connected
Pool: Carahsoft OBO North Carolina Department of Insurance
Location: DocuSign

Signer Events

Kathy Moger
kathy.moger@ncdoi.gov
Administrative Assistant
Department of Insurance
Security Level: Email, Account Authentication (None)

Signature

Completed

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Kevin Robertson
kevin.robertson@ncdoi.gov
NCSMP Program Director
Department of Insurance
Security Level: Email, Account Authentication (None)

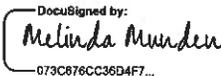


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Electronic Record and Signature Disclosure:
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Melinda Munden
melinda.munden@ncdoi.gov
Deputy Commissioner and Director for the Seniors'
Health Insurance Information Program
Department of Insurance
Security Level: Email, Account Authentication (None)



Signature Adoption: Pre-selected Style
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Alicia Browning
alicia.browning@bertie.nc.gov
Security Level: Email, Account Authentication (None)

Completed

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Signer Events

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Venita Thompson
venita.thompson@bertie.nc.gov
Aging Services Director
Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:
Venita Thompson
808F167F16104CD...

Signature Adoption: Pre-selected Style
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Kevin Robertson
kevin.robertson@ncdoi.gov
NCSMP Program Director
Department of Insurance
Security Level: Email, Account Authentication (None)

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Kevin Robertson
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Laresia Everett
laresia.everett@ncdoi.gov
Temporary Advisor
Department of Insurance
Signing Group: DOI BTA Approver
Security Level: Email, Account Authentication (None)

DS
LE

Signature Adoption: Pre-selected Style
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Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Robert D. Croom
Robert.Croom@ncdoi.gov
Attorney or Special Counsel- Administration Division
Department of Insurance
Security Level: Email, Account Authentication (None)

DocuSigned by:
Robert D. Croom
57FCAC595AB8444...

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Jackie Obusek
Jackie.obusek@ncdoi.gov
Security Level: Email, Account Authentication (None)

DocuSigned by:
Jackie Obusek
8ADS7CA1F8E4AF...

Signature Adoption: Pre-selected Style
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In Person Signer Events

Signature

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Editor Delivery Events

Status

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Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Completed	Security Checked	11/10/2022 4:59:54 PM
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Electronic Record and Signature Disclosure		

CONSUMER DISCLOSURE

From time to time, The Office of the State Controller (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign, Inc. (DocuSign) electronic signing system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the 'I agree' button at the bottom of this document.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after signing session and, if you elect to create a DocuSign signer account, you may access them for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign 'Withdraw Consent' form on the signing page of a DocuSign envelope instead of signing it. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact The Office of the State Controller:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: charles.richards@nc.gov

To advise The Office of the State Controller of your new e-mail address

To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, you must send an email message to us at charles.richards@nc.gov and in the body of such request you must state: your previous e-mail address, your new e-mail address. We do not require any other information from you to change your email address..

In addition, you must notify DocuSign, Inc. to arrange for your new email address to be reflected in your DocuSign account by following the process for changing e-mail in the DocuSign system.

To request paper copies from The Office of the State Controller

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an e-mail to charles.richards@nc.gov and in the body of such request you must state your e-mail address, full name, US Postal address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with The Office of the State Controller

To inform us that you no longer want to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your DocuSign session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an e-mail to charles.richards@nc.gov and in the body of such request you must state your e-mail, full name, US Postal Address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

Operating Systems:	Windows® 2000, Windows® XP, Windows Vista®; Mac OS® X
Browsers:	Final release versions of Internet Explorer® 6.0 or above (Windows only); Mozilla Firefox 2.0 or above (Windows and Mac); Safari™ 3.0 or above (Mac only)
PDF Reader:	Acrobat® or similar software may be required to view and print PDF files
Screen Resolution:	800 x 600 minimum

Enabled Security
Settings:

Allow per session cookies

** These minimum requirements are subject to change. If these requirements change, you will be asked to re-accept the disclosure. Pre-release (e.g. beta) versions of operating systems and browsers are not supported.

Acknowledging your access and consent to receive materials electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please verify that you were able to read this electronic disclosure and that you also were able to print on paper or electronically save this page for your future reference and access or that you were able to e-mail this disclosure and consent to an address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format on the terms and conditions described above, please let us know by clicking the 'I agree' button below.

By checking the 'I agree' box, I confirm that:

- I can access and read this Electronic CONSENT TO ELECTRONIC RECEIPT OF ELECTRONIC CONSUMER DISCLOSURES document; and
- I can print on paper the disclosure or save or send the disclosure to a place where I can print it, for future reference and access; and
- Until or unless I notify The Office of the State Controller as described above, I consent to receive from exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to me by The Office of the State Controller during the course of my relationship with you.



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: May 8, 2023

SECTION: Discussion

DEPARTMENT: Governing Body (D-1 to D-4)

TOPIC(S):

1. Request for Permit & Inspection Fee Waiver by Partners for Bertie County Public Schools
2. Manager's Budget Presentation - May 22nd
3. Budget Public Hearing - June 6th
4. Identify Tentative Dates for Commissioner's Budget Work Session

COUNTY MANAGER RECOMMENDATION OR COMMENTS:

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

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---



D-1

Partners for Bertie County Public Schools (Inc)

134 Ward Road, Windsor, N.C. 27983
(252) 661-5230

May 1, 2023

Bertie County Board of Commissioners
Attn: Juan Vaughan III
County Manager
106 Dundee Street
Windsor, N.C. 27983

Dear Manager Vaughan III,

As President and Executive Director of Partners for Bertie County Public Schools (Inc), the 501 (C) 3, Non-Profit that will be building the Teacher Housing Project in Windsor, we are asking our local County government, as a funding partner in this project, to not charge for permitting and inspections associated with this project.

All funding for this project comes from State and Local Government Agencies (SECU Foundation, Golden LEAF, N.C. Dept. of Public Instruction, Town of Windsor, Bertie County Public Schools, & Bertie County Government) and local non-profits. In addition to helping to attract and retain teachers in our public school system, this project will bring approx. 46 new residents to live and work in Bertie County.

We thank you for your consideration and we await your response.



Ronald D. Wesson
Pres. & Exec. Director
Partners for Bertie County Public Schools