

**Windsor, North Carolina
April 28, 2026
Special Meeting**

The Bertie County Commissioners met in a Special Meeting at 10:00 AM inside the Commissioners' room, 106 Dundee Street, Windsor, NC. This meeting was hosted partially in person and partially via Zoom (conference call). The following members were present or absent:

Present: Chair, Corey Ballance, Sr., District III
Vice-Chair, Lewis Hoggard, III, District I
Ronald "Ron" Roberson, District V
Vivian Saunders, District IV
Michael White, District II

Staff Present: County Manager, Juan Vaughan, II
County Attorney, Jonathan Huddleston
Clerk to the Board, Tonya Davis
IT Director, Joe Wilkes

CALL TO ORDER

Chair Corey Ballance, Sr. called the meeting to order.

INVOCATION & PLEDGE OF ALLEGIANCE

Vice-Chair Hoggard gave the Invocation and led the Pledge of Allegiance.

**PUBLIC HEARING TO CONSIDER A RESOLUTION OF PROJECT REVENUE
BONDS FOR ENCORE CONNECTS (FYBE)**

Conner Crews with eNCore Connects (attended via Zoom) presented the Board with information regarding the proposed issuance of tax-exempt bonds for Encore Connects, a successor to Fybe, to finance broadband expansion in four counties including Bertie. Mr. Crews explained that the bonds would be issued through the Public Finance Authority of Wisconsin and requested the county's approval.

Commissioner Saunders made a **MOTION** to approve the resolution of project revenue bonds for eNCore Connects (Fybe). The **MOTION** was **SECONDED** by Commission Roberson. The **MOTION PASSED** with a **5-0** vote.

2024 AUDIT PRESENTATION

The Board received a presentation from Leanne Bagasala of Mauldin & Jenkins regarding the Fiscal Year 2024 audit results for Bertie County.

Ms. Bagasala reported that the audit resulted in an unmodified opinion, indicating that the County's financial statements are fairly presented in accordance with generally accepted accounting principles. She noted several key matters identified during the audit, including restated prior year balances, material weaknesses, and the need to ensure appropriate bonding of the Finance Director. Additional concerns included the late submission of the audit and budget violations.

The Board was informed that the County experienced a significant improvement in its financial position, with the general fund balance increasing from 8.68% in Fiscal Year 2023 to 24% in Fiscal Year 2024, exceeding the recommended minimum standard of 20%. Overall, the fund

balance increased from less than 1% in prior years to over 25%, representing approximately \$6 million.

Ms. Bagasala reviewed several audit findings, including a lack of segregation of duties related to manual journal entries. Management plans to address this issue through the addition of an Assistant Finance Director position. She also discussed a repeat finding related to grant funding, specifically discrepancies between day sheets and timesheets within the Medicaid program. The Department of Social Services is developing a corrective action plan to address this issue. Additionally, documentation deficiencies were noted in relation to ARPA program reporting; however, all required reports were submitted and accepted by the appropriate government agency.

Ms. Bagasala advised that such findings are common among local governments and are generally related to documentation and reconciliation processes rather than improper expenditures.

The auditor also presented several management recommendations, including establishing a formal policy for allowance for doubtful accounts in water services, ensuring the timely submission of sales tax reimbursements, reviewing inactive funds, clearing outdated accounts payable balances, and improving the County's information technology structure.

The Board was further advised of the upcoming implementation of GASB Statement No. 101 (Compensated Absences), which will impact the Fiscal Year 2025 financial statements. It was noted that the Fiscal Year 2025 audit timeline may be extended due to delays in completion.

Ms. Bagasala offered ongoing support through quarterly continuing education opportunities and advisory services. She noted that while corrective actions have been identified, full implementation remains in progress.

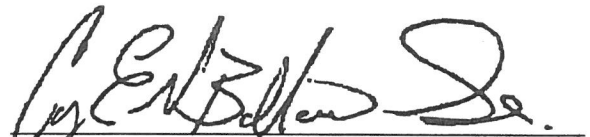
CONSIDERATION FOR BERTIE COUNTY TO PARTICIPATE IN THE REMNANT DEFENDANT OPIOID SETTLEMENT

Attorney Jonathan Huddleston provided the Board with information regarding the Remnant Defendant Opioid Settlement that consist of \$97.625 million with six distributors. Attorney Huddleston asked the Board if it would like to participate.

Commissioner Roberson made the **MOTION** to participate in the Remnant Defendant Opioid Settlement. The **MOTION** was **SECONDED** by Commissioner Saunders. The **MOTION PASSED** with a **5-0** vote.

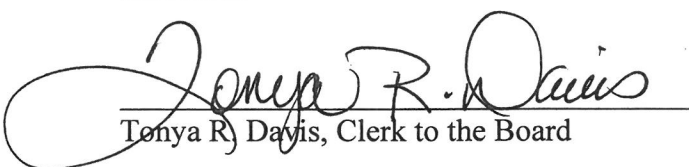
ADJOURN

Commissioner Roberson made the **MOTION** to adjourn the meeting. The **MOTION** was **SECONDED** by Commissioner Saunders. The **MOTION PASSED** with a **5-0** vote.



Chair, Corey Ballance, Sr.
Bertie County Board of Commissioners

ATTEST:



Tonya R. Davis, Clerk to the Board