



**COUNTY OF DARE**  
PO Box 1000, MANTEO, NC 27954

**DARE COUNTY BOARD OF COMMISSIONERS**

Dare County Administration Building  
954 Marshall C. Collins Dr., Manteo, NC

**Tuesday, January 17, 2017**

**“HOW WILL THESE DECISIONS IMPACT OUR CHILDREN AND FAMILIES?”**

**AGENDA**

- 5:00 PM            CONVENE, PRAYER, PLEDGE OF ALLEGIANCE**
- ITEM 1            Opening Remarks - Chairman's Update**
- ITEM 2            Public Comments**
- ITEM 3            Annual Report from Trillium Health Resources**
- ITEM 4            Presentation on Preliminary Flood Maps for Dare County**
- ITEM 5            Classification and Compensation Study Presented by Springsted, Inc.**
- ITEM 6            Audit Contract for the Fiscal Year to End June 30, 2017**
- ITEM 7            Consent Agenda**  
                          1. Approval of Minutes (01.03.17)  
                          2. Tax Collector's Report
- ITEM 8            Commissioners' Business & Manager's/Attorney's Business**
- ITEM 9            Closed Session - pursuant to NCGS 143-318.11(a)(3)**

**ADJOURN UNTIL 9:00 A.M. ON FEBRUARY 6, 2017**



*Opening Remarks - Chairman's Update*

**Description**

Dare County Chairman Robert Woodard will make opening remarks.

**Board Action Requested**

Informational Presentation

**Item Presenter**

Chairman Robert Woodard



*Public Comments*

**Description**

The Dare County Board of Commissioners will provide time on the agenda for Public Comments.

**Board Action Requested**

Hear Public Comments

**Item Presenter**

Robert Outten, County Manager



*Annual Report from Trillium Health Resources*

**Description**

Trillium Health Resources, the local governmental agency (LME/MCO) that manages mental health, substance use and intellectual/developmental disability services in a 24-county area in eastern North Carolina, will present its annual report to the Dare County Board of Commissioners.

**Board Action Requested**

None - Informational Presentation

**Item Presenter**

Dave Peterson, Central Regional Director, Trillium Health Resources



# TRILLIUM HEALTH RESOURCES ANNUAL REPORT

*DAVE PETERSON, MA*  
*CENTRAL REGIONAL DIRECTOR*

Transforming Lives



# TRILLIUM UPDATE

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Trillium Health Resources marked its one year anniversary on July 1, 2016 following the consolidation of East Carolina Behavioral Health and Coastal Care.

Trillium is investing in innovation to meet the needs of individuals we serve and remains focused on delivering the right services, in the right amount, at right time.

# Who we are

- 24 counties, stretching from Virginia to SC
  - Largest LME/MCO in terms of number of counties and geography
- Total population of 1,260,828; approximately 185K Medicaid eligible
- 13% of State's total population, 13% of Medicaid enrollees
- 11,451.3 square miles, roughly the size of Maryland, or bigger than 8 states!
- Widely varying population density
  - Wilmington and Greenville are 8<sup>th</sup> and 10<sup>th</sup> largest cities, respectively
  - Most of catchment area very rural - includes NC's 2 lowest populated counties, Hyde and Tyrrell

# Annual Gaps and Needs Process

- **Data reviewed:**
  - Demographic and health information data
  - National prevalence data for MH/DD/SA issues
  - Survey participants and stakeholders
  - Complaints and grievances, Registry of Unmet Needs
  - Geo-mapping data
- **Process:**
  - Online surveys
  - On-site work with CFACs and Board
  - Compile and analyze data
  - Develop strategies to address gaps and needs
  - Present action plan to Board for adoption

# Current Statistics For 2015

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- Served approximately 50,000 people
  - 81% with mental health needs
  - 21% with substance use disorders
  - 11% with intellectual and developmental disabilities
- Total Cost = \$340,242,416.01
- 400 Providers

# Strategies Already Implemented

- **Access to services, removing prior authorization requirements and increasing use of technology**
  - Outpatient visits for 24 visits
  - All substance abuse services including Opioid treatment
  - Peer Support services
  - Wellness Recovery Action Planning (WRAP) classes in all counties
  - myStrength - online wellness and recovery
  - Tele-psychiatry
- **Rate Increases:**
  - Psychiatrists and Psychologists
  - Assertive Community Treatment Team
  - Facility Based Crisis
  - Mobile Crisis
  - Multi-Systemic Therapy

# Trillium's Reinvestment Plan

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## Recovery-Oriented Systems of Care

### 1. Healing Place

Facility for individuals who struggle with addiction

### 2. Oxford House

20 sober-living homes

### 3. CHAT Assessment Tool

Screening Tool for Adolescents



# Reinvestment Plan Con't

- **Support and Inclusion for People with I/DD**

- 1. Summer Camps/After School/Respite Program**

Summer camps, after school programs, and overnight respite for children with I/DD.

Location for parents of children with I/DD to have support groups

8-10 locations throughout 24 county catchment area

- 2. Accessible playgrounds**

30 Playgrounds funded across catchment area



# Reinvestment Plan Con't

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## Evidence-Based Services and Supports

### 1. Child First/Child-Parent Psychotherapy

Interventions for children 0 - 6 who have experienced trauma leading to mental health issues

### 2. DirectCourse Workforce Development

Training of non-licensed healthcare providers to reduce staff turnover and improve patient care

# Reinvestments con't

## Evidence-Based Services and Supports

### 3. Compassion Reaction/Rachel's Challenge

Rolled out last year in 130 middle and high schools. This has been be offered to all 170 elementary schools.

### 4. Wellness Recovery Action Planning

Classes that help adults with mental illness learn to manage symptoms, achieve recovery and live independently

### 5. Mental Health First Aid Training

There are 2 classes- Adolescent and Adult that are offered to community stakeholders

# Reinvestments (con't)

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## Using Technology to Improve Lives

### 1. Smart Home Demonstration Site

Pitt County Community college building a fully equipped Smart Home

### 2. Access Point Kiosks

Mental Health and Substance Use screening tool beginning in rural counties

### 3. Choose Independence Grants

Durable medical equipment, home modifications

# How we can help each other?

- **CIT**
  - Offering law enforcement to take Crisis Intervention Training
  - This is a free training throughout the area
  - Available as a week-long course or one day per week for smaller forces
- **Jail Diversion activities**
  - Share data so we can better respond
- **Community Collaboratives**
  - Inviting various community stakeholders to address local county issues
- **Respond to Gaps and Needs Surveys**
  - Make sure we know what your constituents think is needed

# How we can help each other (con't)

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- Working on a response to the NCACC Mental Health Engagement Task Force
  1. Strengthen Relationships between LME/MCO and Board of Commissioners
  2. Focus on Access to Services
  3. Focus on Prevention
  4. Study and learn about behavioral health needs

# Budget Impact

- Funding cuts threaten to further tax the capacity of our hospital emergency departments. 40 of every 100 people who go to emergency rooms with behavioral health needs don't qualify for Medicaid and don't have insurance to pay for their visit.
- When the General Assembly cuts funds to the Mental Health/Intellectual-Developmental Disability/Substance Use Disorder system, they are cutting real-life services that are critical to North Carolina citizens.
- The General Assembly has required the Local Management Entities/Managed Care Organizations (LME/MCO) to replace lost State funds with their savings, or "fund balance" money. As a result of funding cuts this year and State-required obligations for fund balances, the LME/MCOs cannot fill the gap left by another \$152.8 million cut next year.
- Over 10,000 North Carolinians with Intellectual/Developmental Disabilities are on the waiting list for Medicaid services. While waiting for a Medicaid "slot", many of these individuals are served with State funds. This cut will have a significant impact on these individuals and their families.

# Service Array in Dare County

- Out-patient
- Medication Management
- Intensive In-Home
- Multi-Systemic Therapy
- ChildFirst
- SA Intensive Out-patient Program
- Mobile Crisis Management
- Respite
- In-patient
- Peer Supports
- Oxford Houses
- Innovations

# Consumers served in Dare County

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- Total Consumers served - 1,195
- Mental Health - 909
- Substance Use - 336
- I/DD - 101

Total is unduplicated, since a single individual may receive more than one category



# QUESTIONS?

Transforming Lives





*Presentation on Preliminary Flood Maps for Dare County*

**Description**

The preliminary flood maps for Dare County and its municipalities were released on June 30, 2016. Since that time staff and the public have had the opportunity to review the maps and their changes. We have also had two storms and flooding since their release. A series of community meetings will be held on January 10 -January 12 and I will report the results of these meetings on January 17 and have PowerPoint presentation on the maps.

**Board Action Requested**

Initial discussion on maps and consideration of staff recommendations for additional input.

**Item Presenter**

Donna Creef

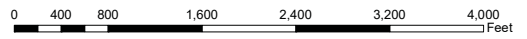
**Changes to SFHA**

- Dropped from SFHA
- V to A Decrease
- "A" Zone Change / Decrease in BFE
- New SFHA Zone "AO"
- Preliminary Flood Zone - VE (no change)



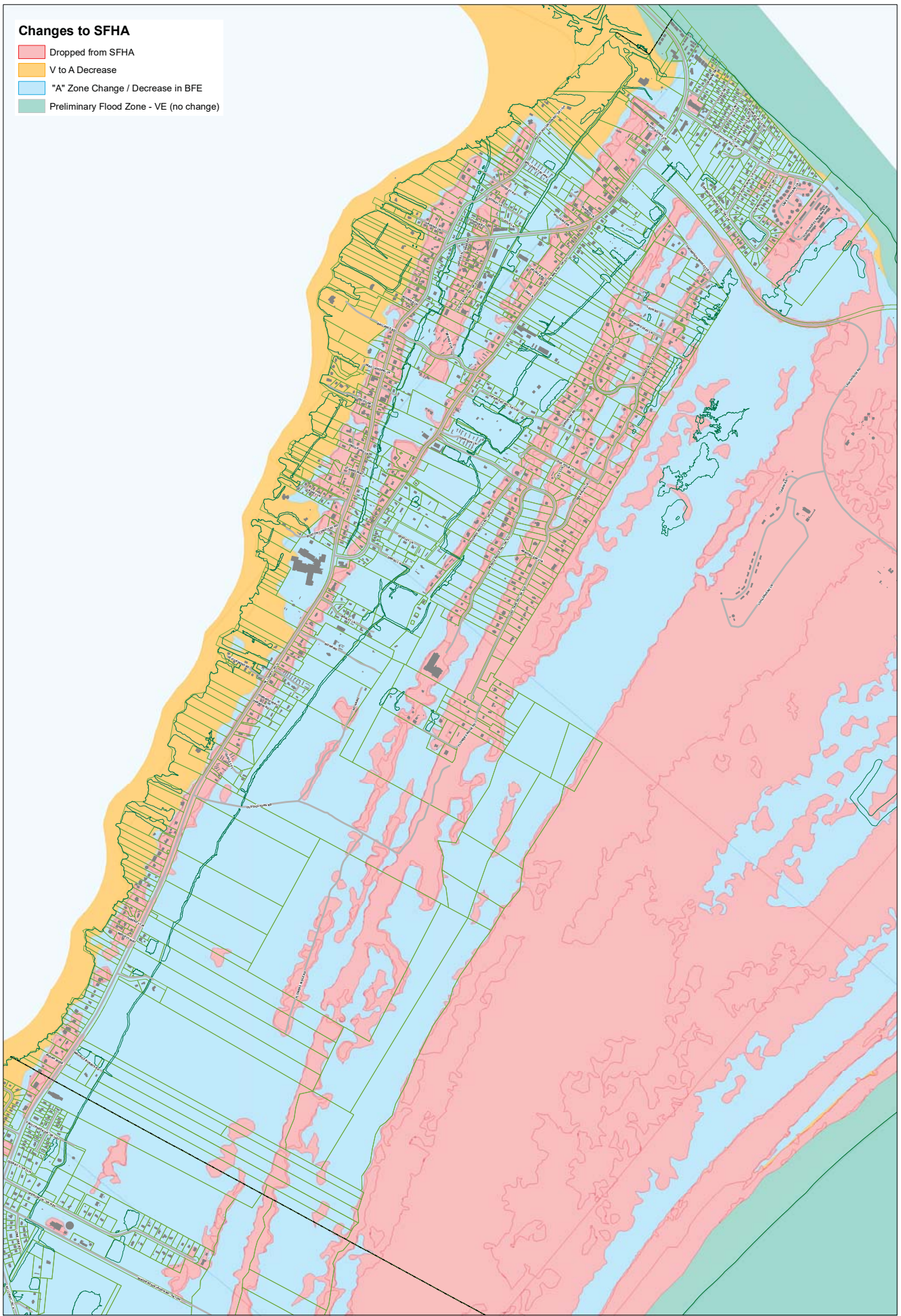
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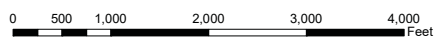
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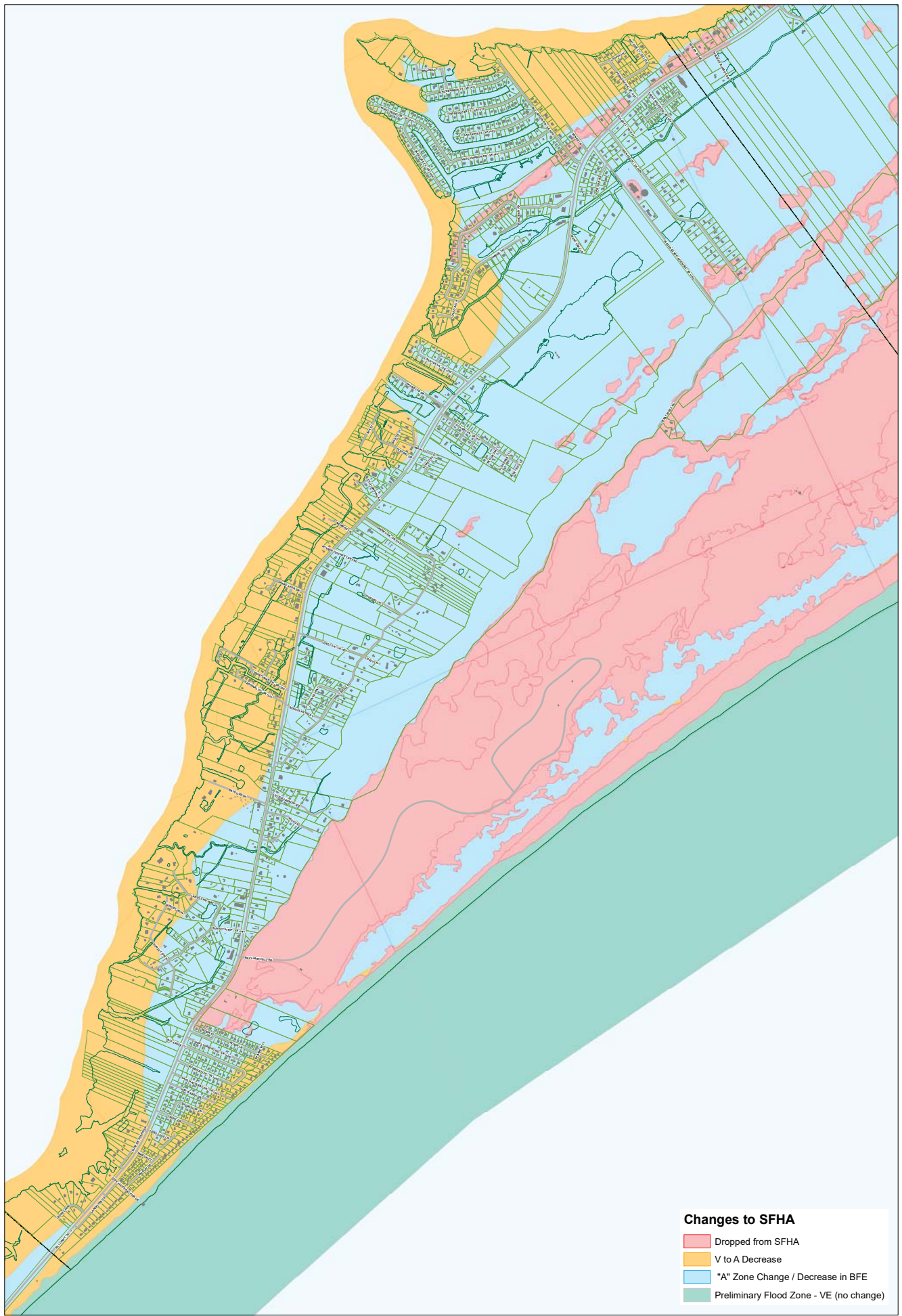


BUXTON

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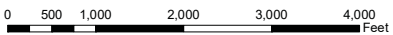
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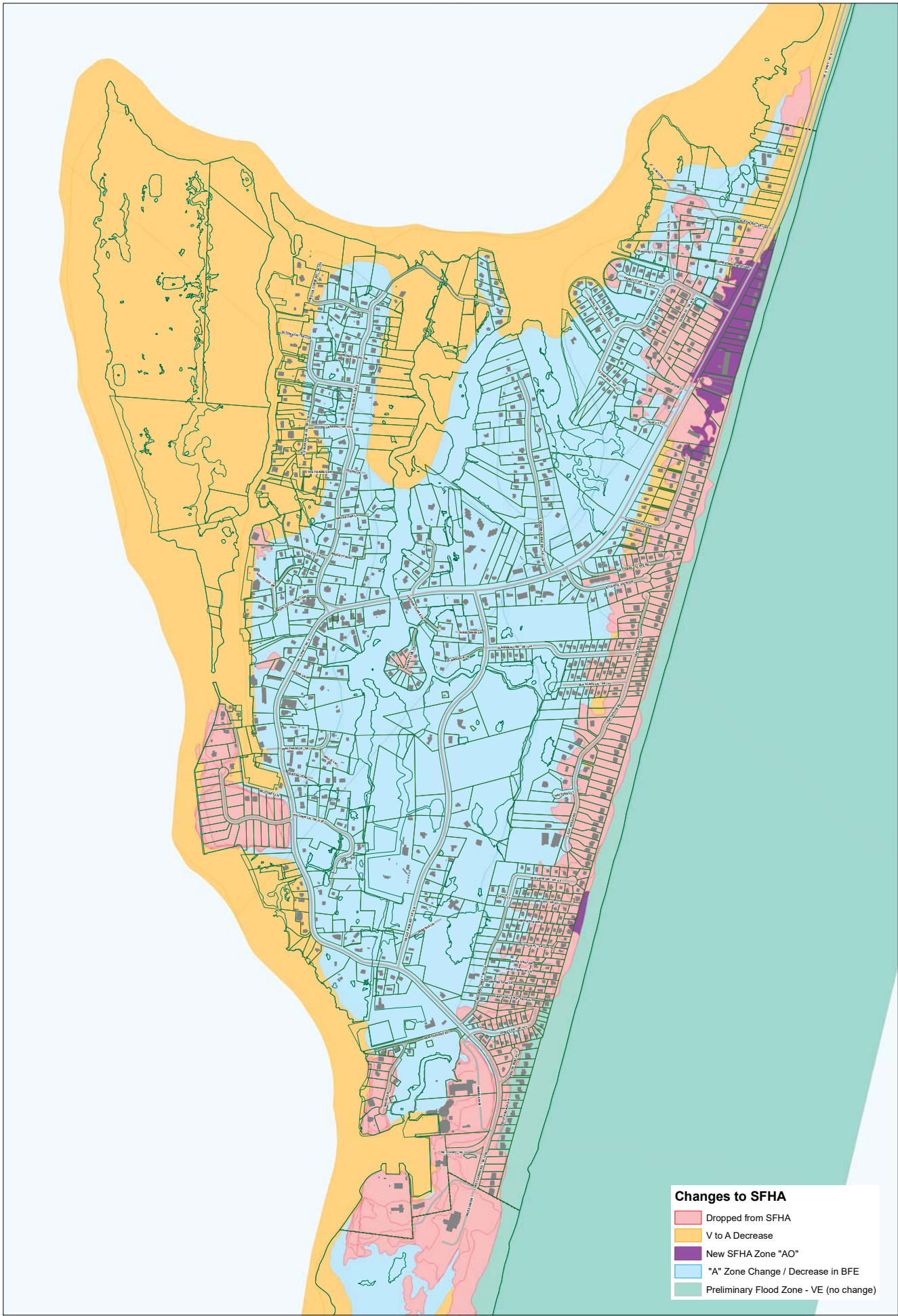
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FRISCO

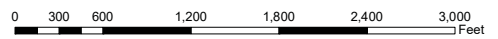
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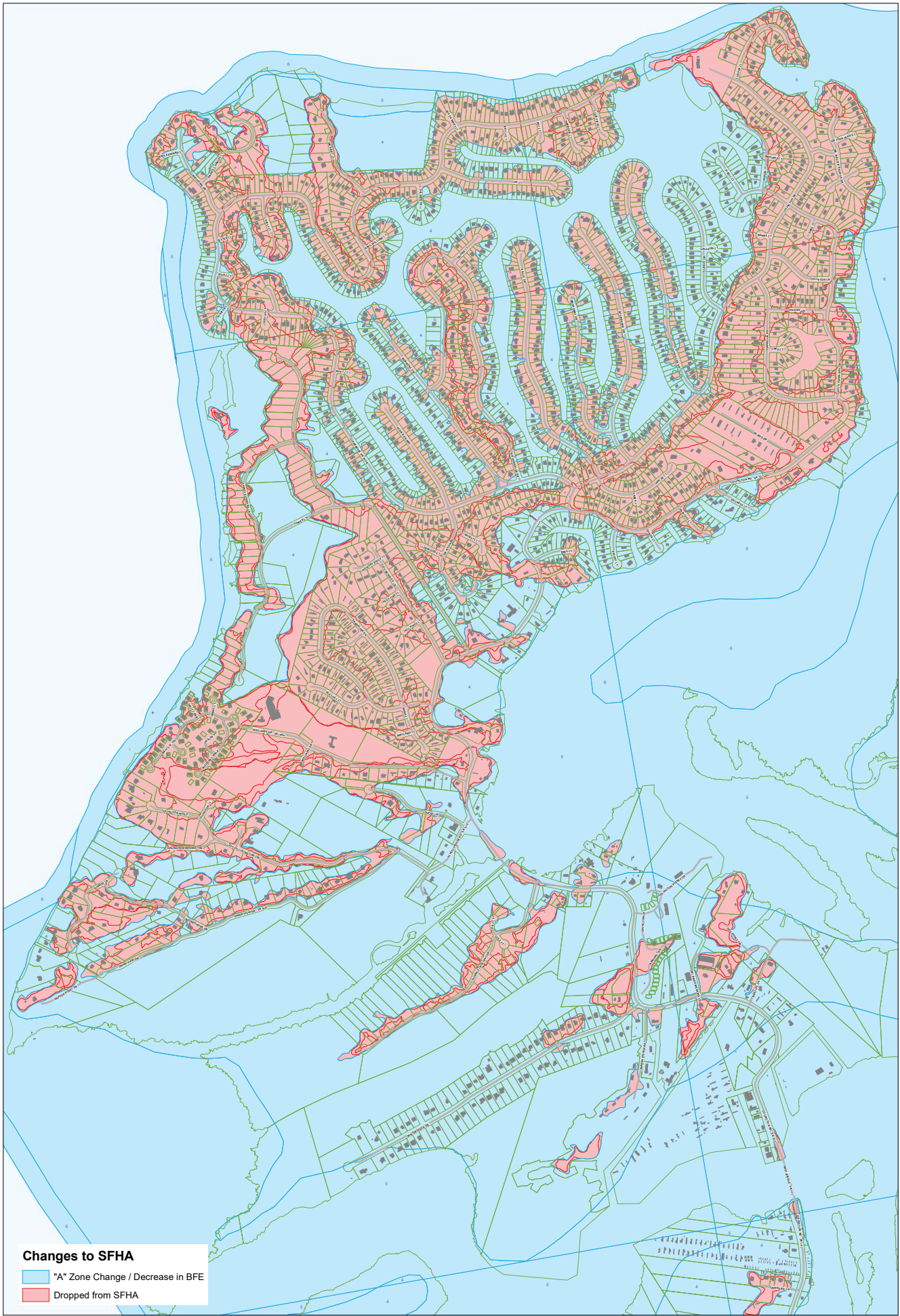


HATTERAS

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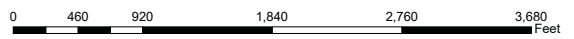
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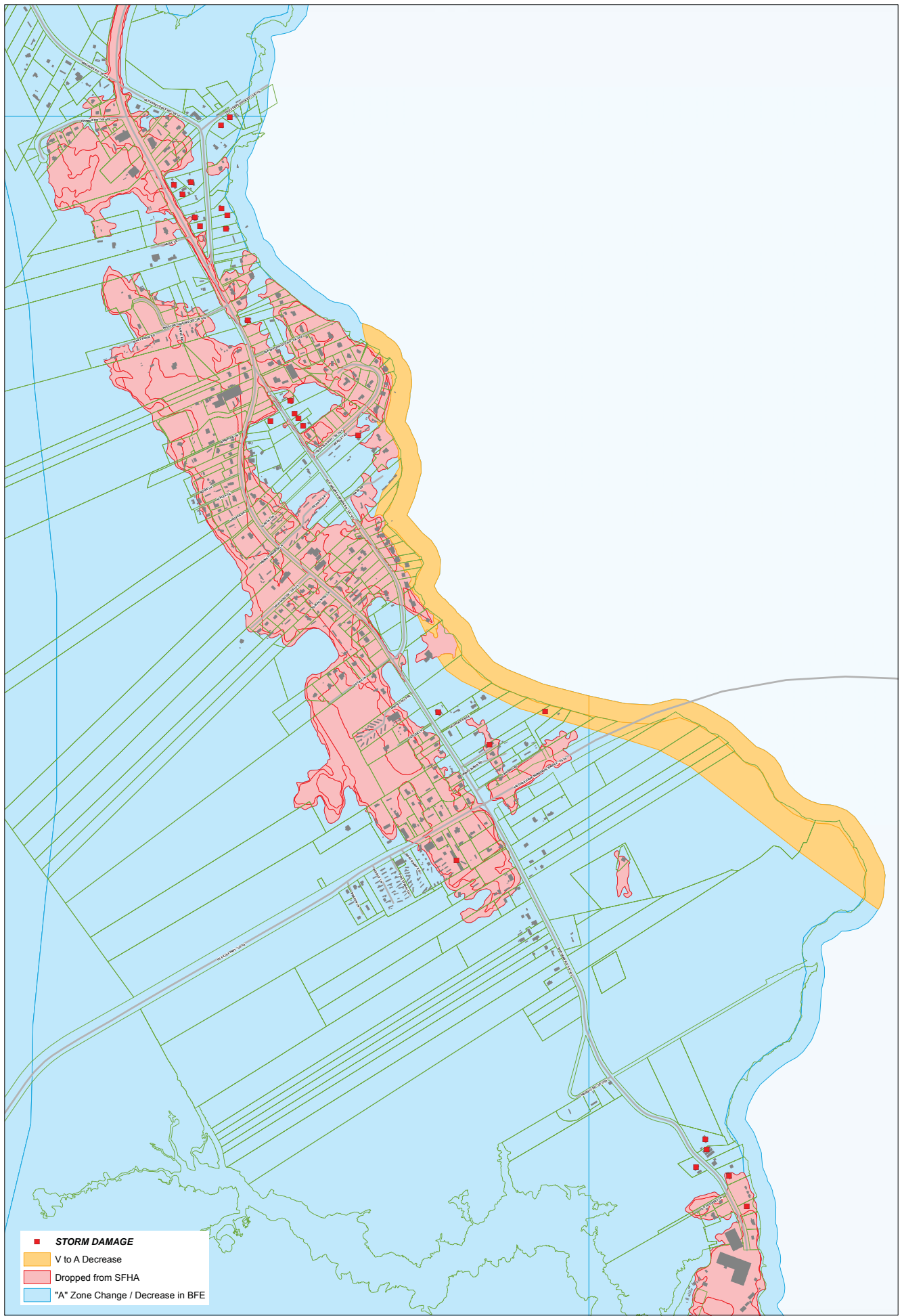
- Light Blue: "A" Zone Change / Decrease in BFE
- Pinkish-Red: Dropped from SFHA



COLINGTON

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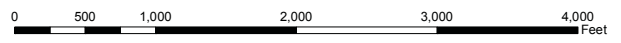


- **STORM DAMAGE**
- V to A Decrease
- Dropped from SFHA
- "A" Zone Change / Decrease in BFE

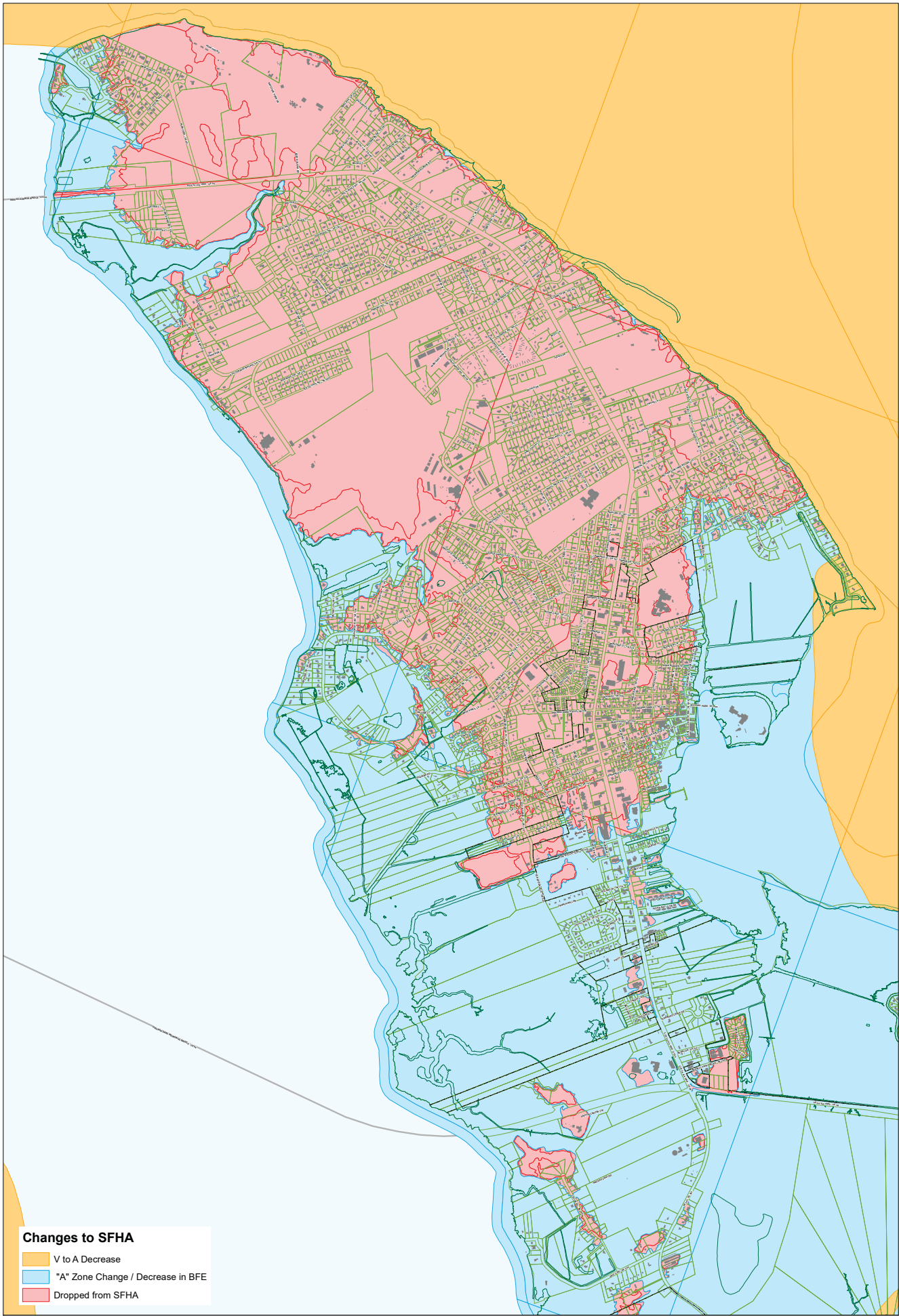


**Hurricane IRENE  
MANN'S HARBOR**

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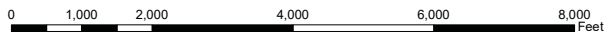
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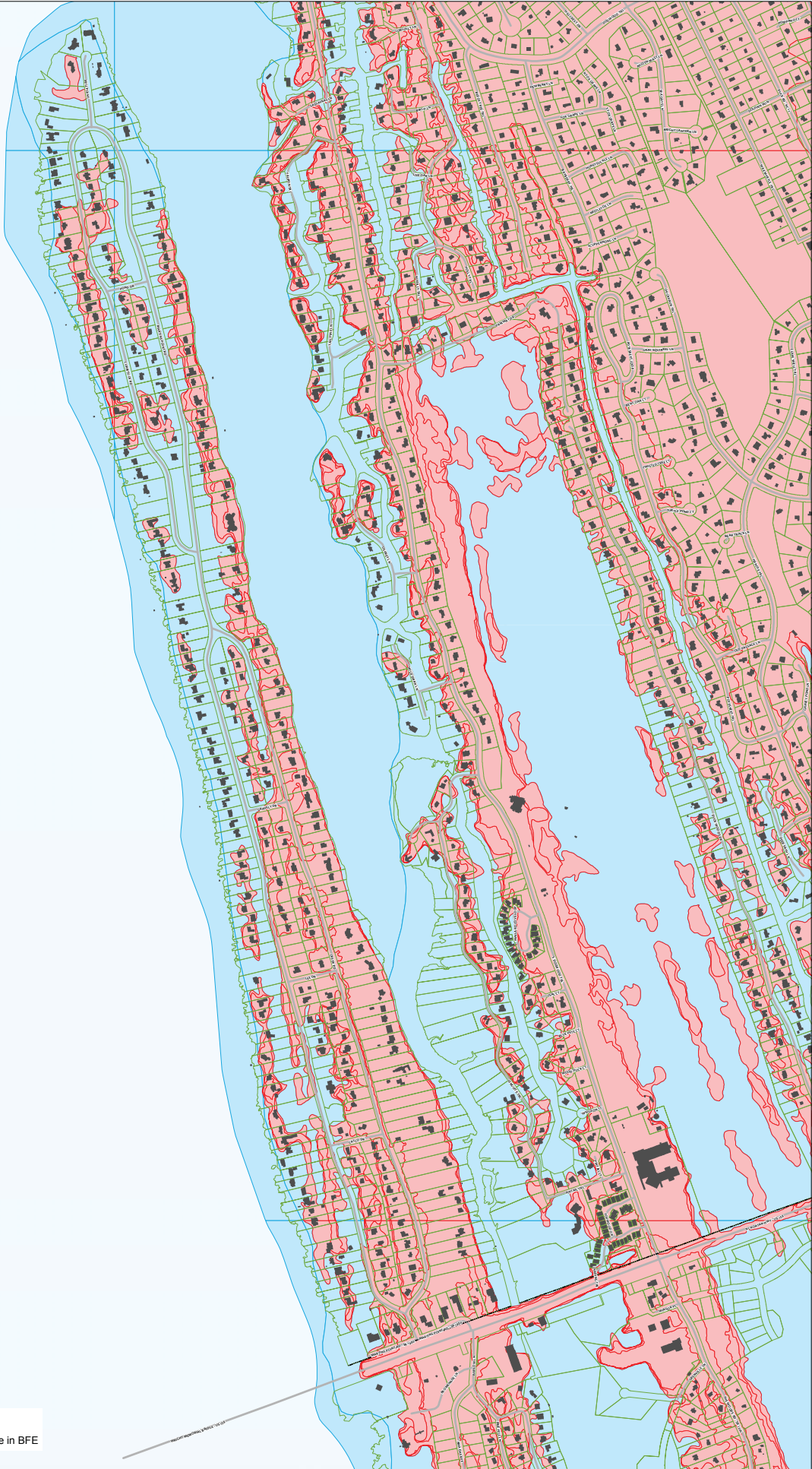
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ROANOKE ISLAND

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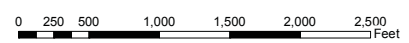


- Dropped from SFHA
- "A" Zone Change / Decrease in BFE



MARTINS POINT

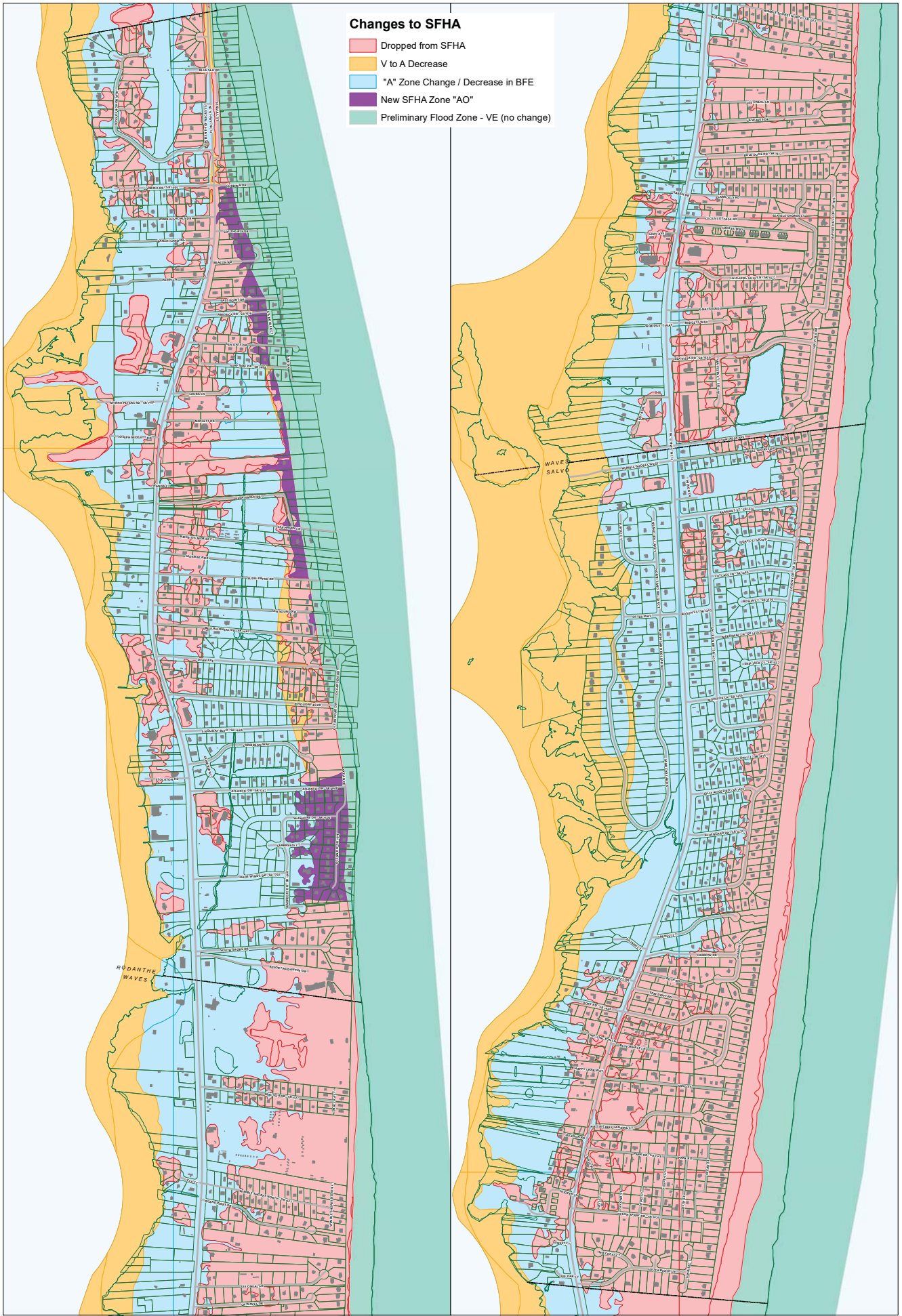
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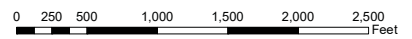


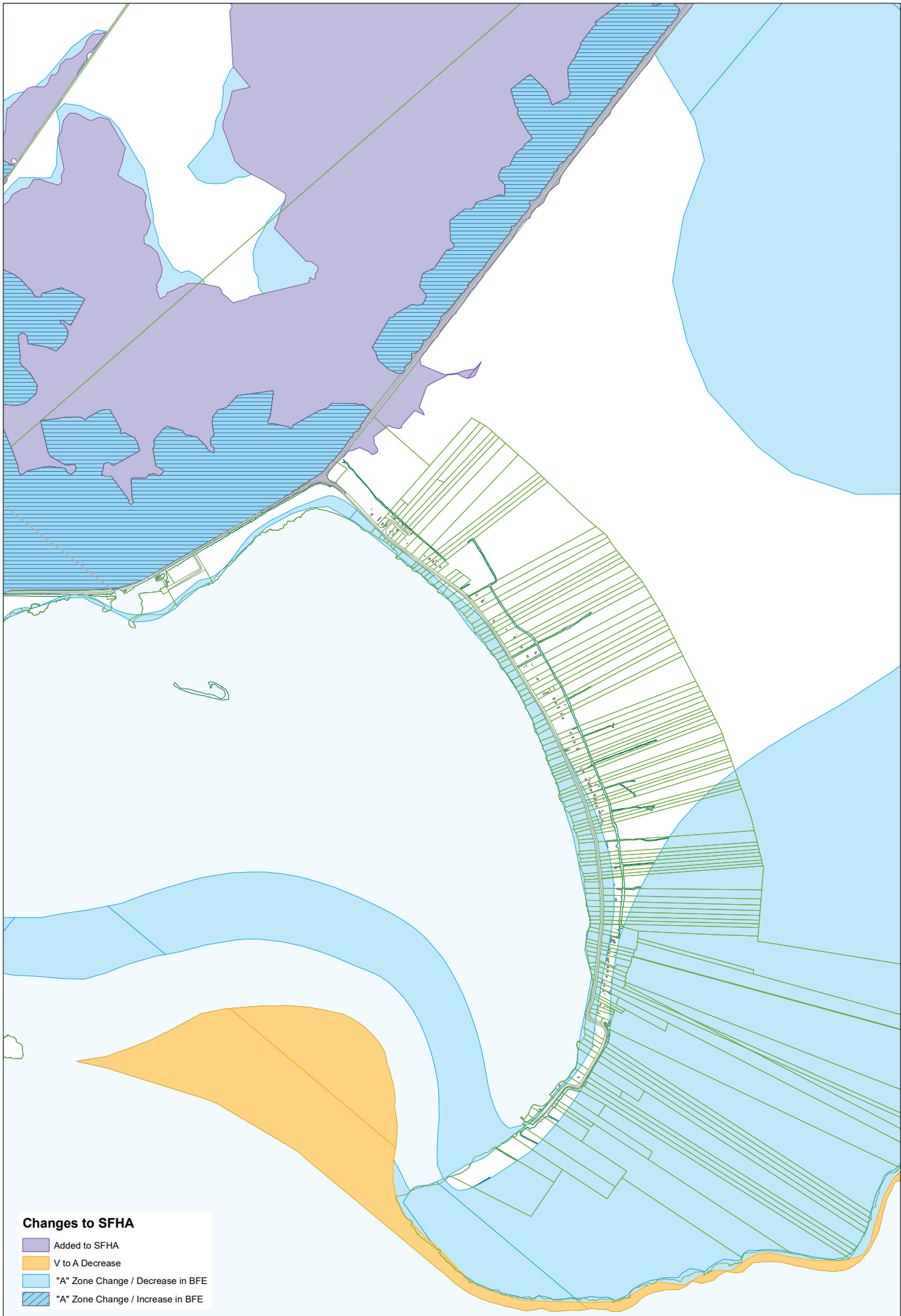
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RODANTHE, WAVES, SALVO

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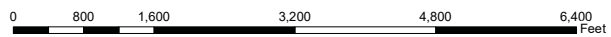
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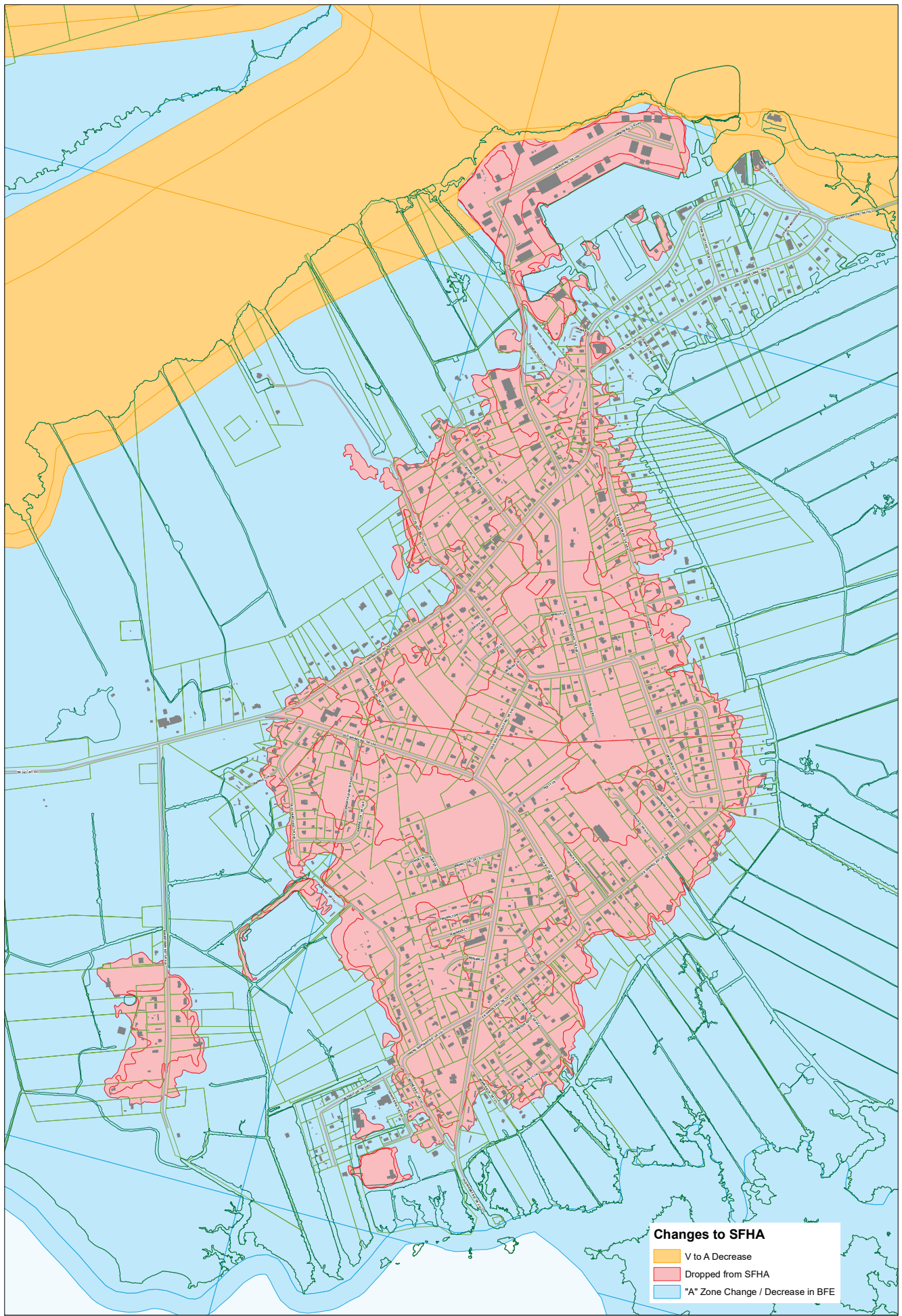
-  Added to SFHA
-  V to A Decrease
-  "A" Zone Change / Decrease in BFE
-  "A" Zone Change / Increase in BFE



STUMPY POINT

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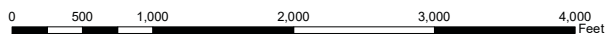
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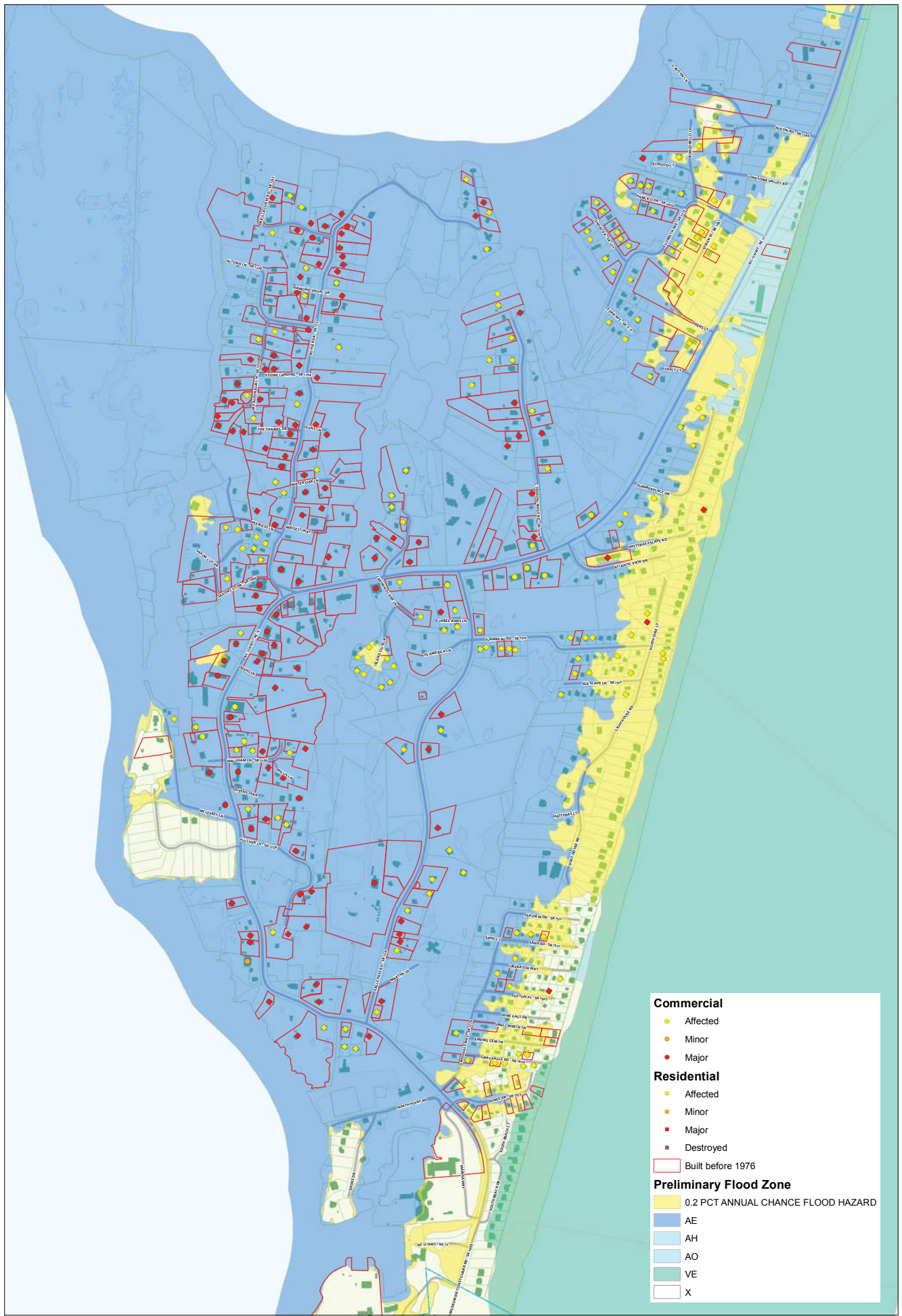


WANCHESE

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**Commercial**

- Affected
- Minor
- Major

**Residential**

- Affected
- Minor
- Major
- Destroyed
- Built before 1976

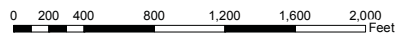
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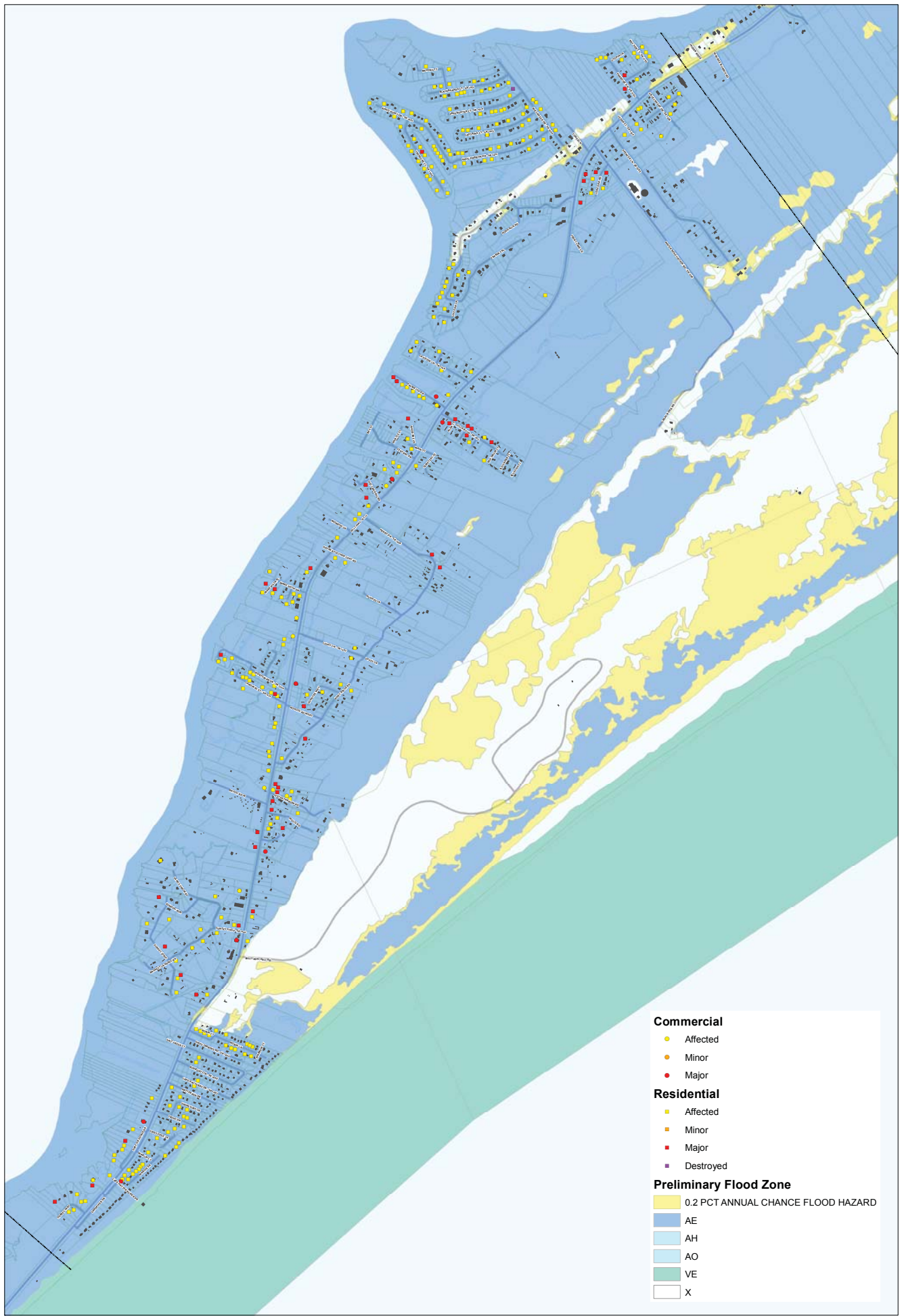
- 0.2 PCT ANNUAL CHANCE FLOOD HAZARD
- AE
- AH
- AO
- VE
- X



HATTERAS

1:4,000





**Commercial**

- Affected
- Minor
- Major

**Residential**

- Affected
- Minor
- Major
- Destroyed

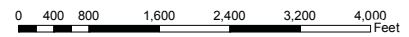
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- X

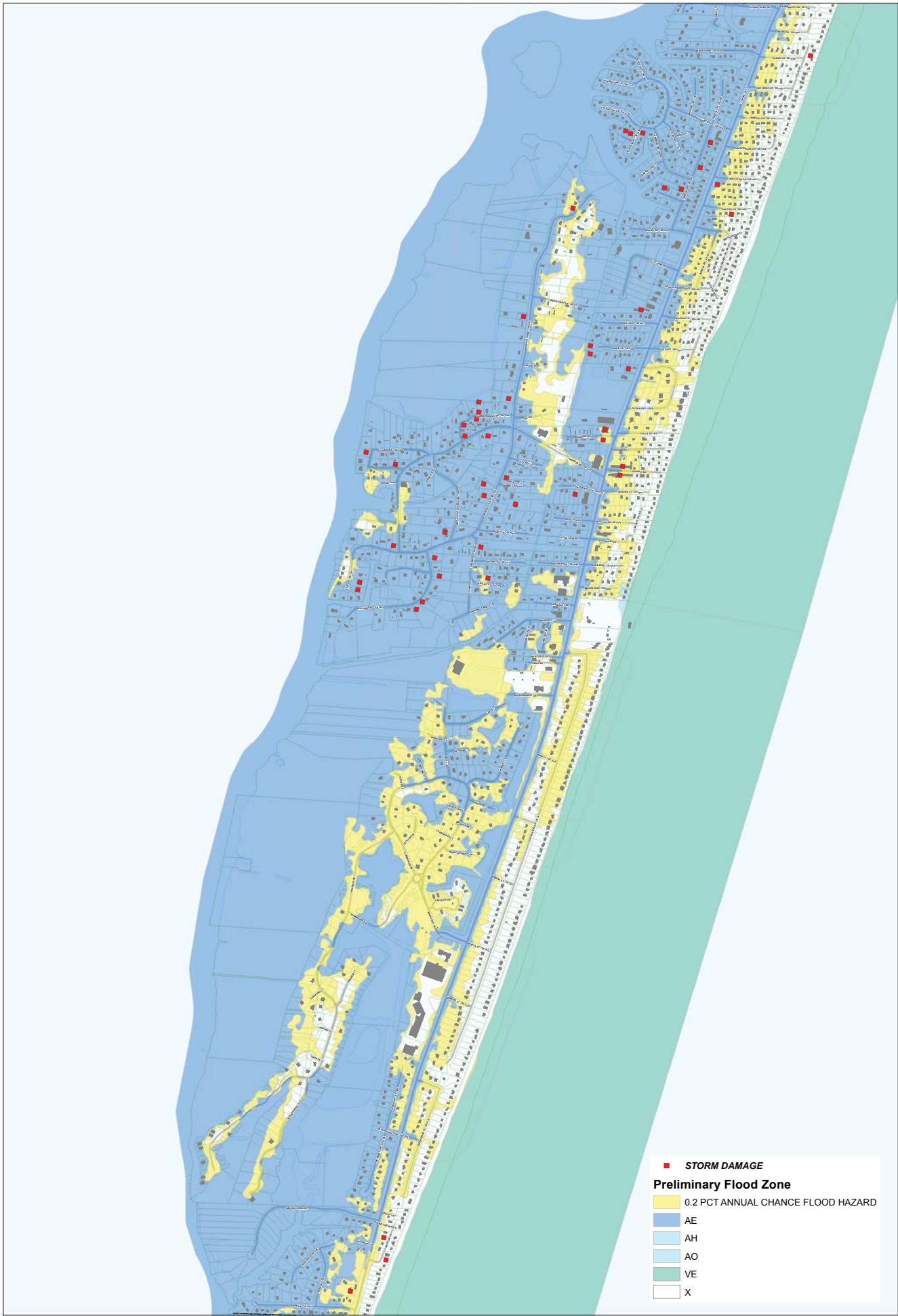


FRISCO

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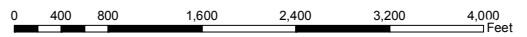




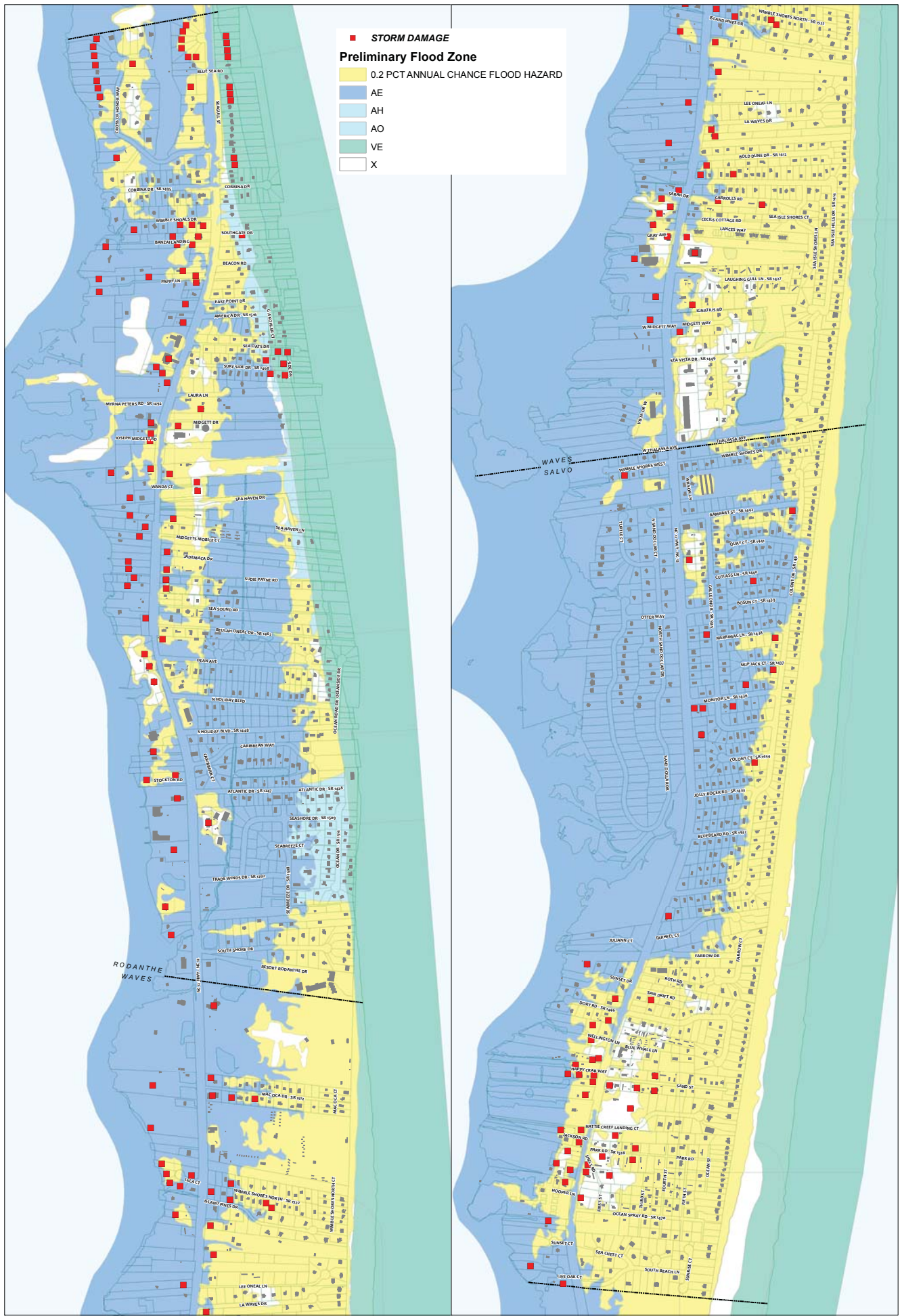


Hurricane IRENE  
AVON

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**STORM DAMAGE**

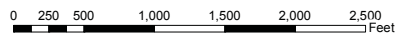
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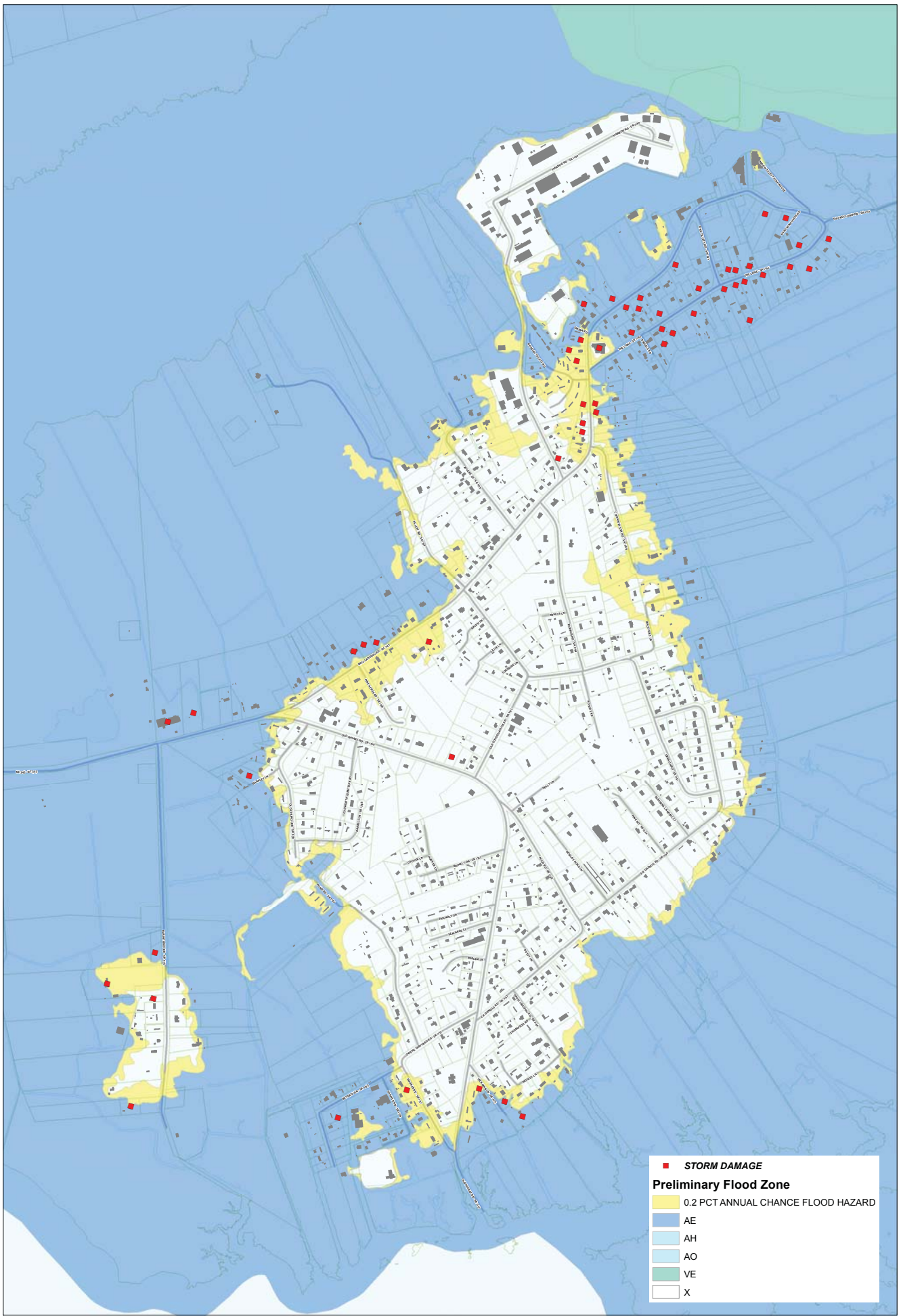
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- AE
- AH
- AO
- VE
- X



Hurricane IRENE  
 RODANTHE, WAVES, SALVO

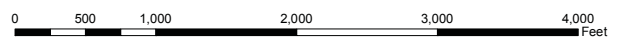
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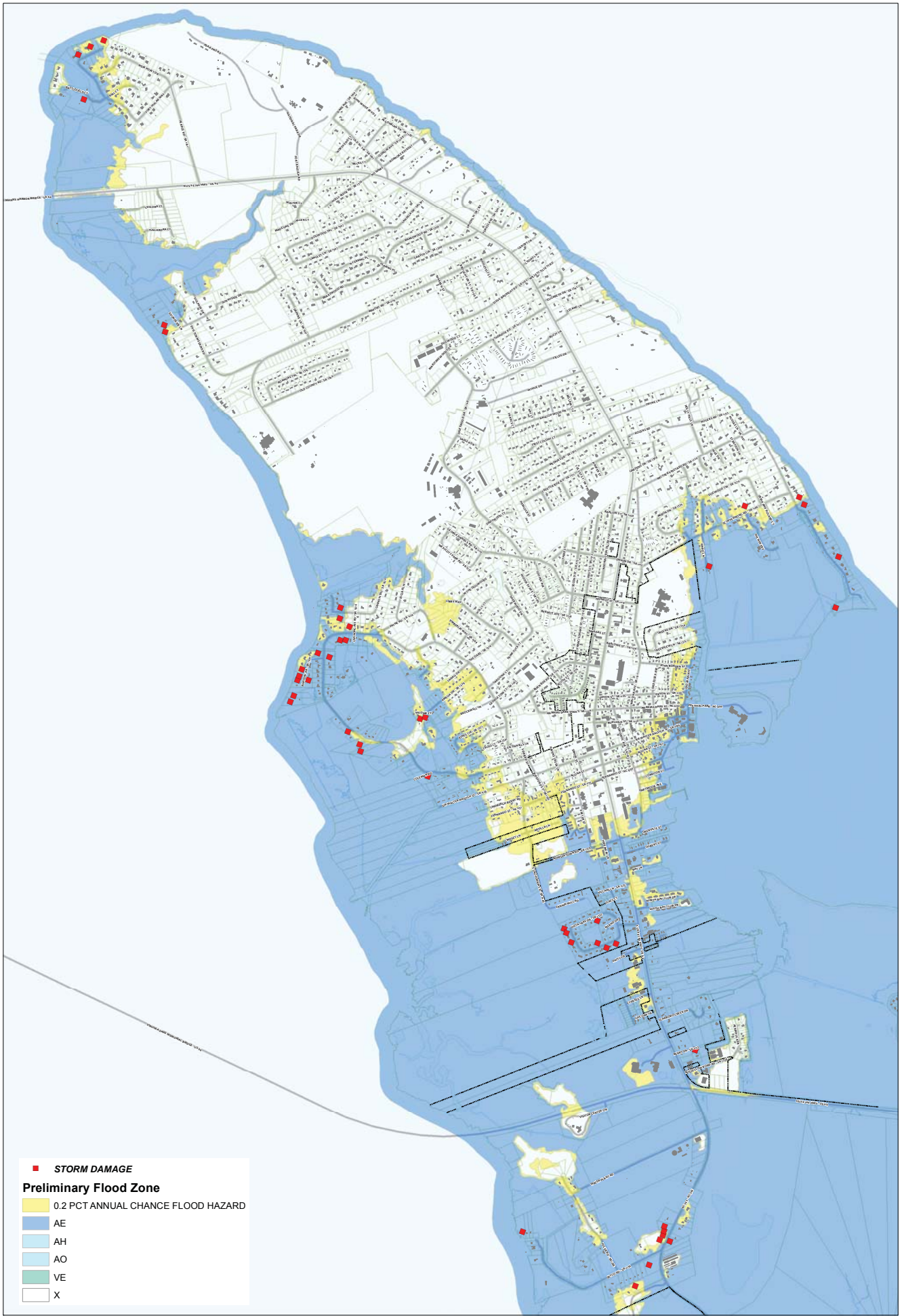


Hurricane IRENE  
WANCHESE

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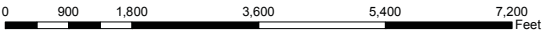


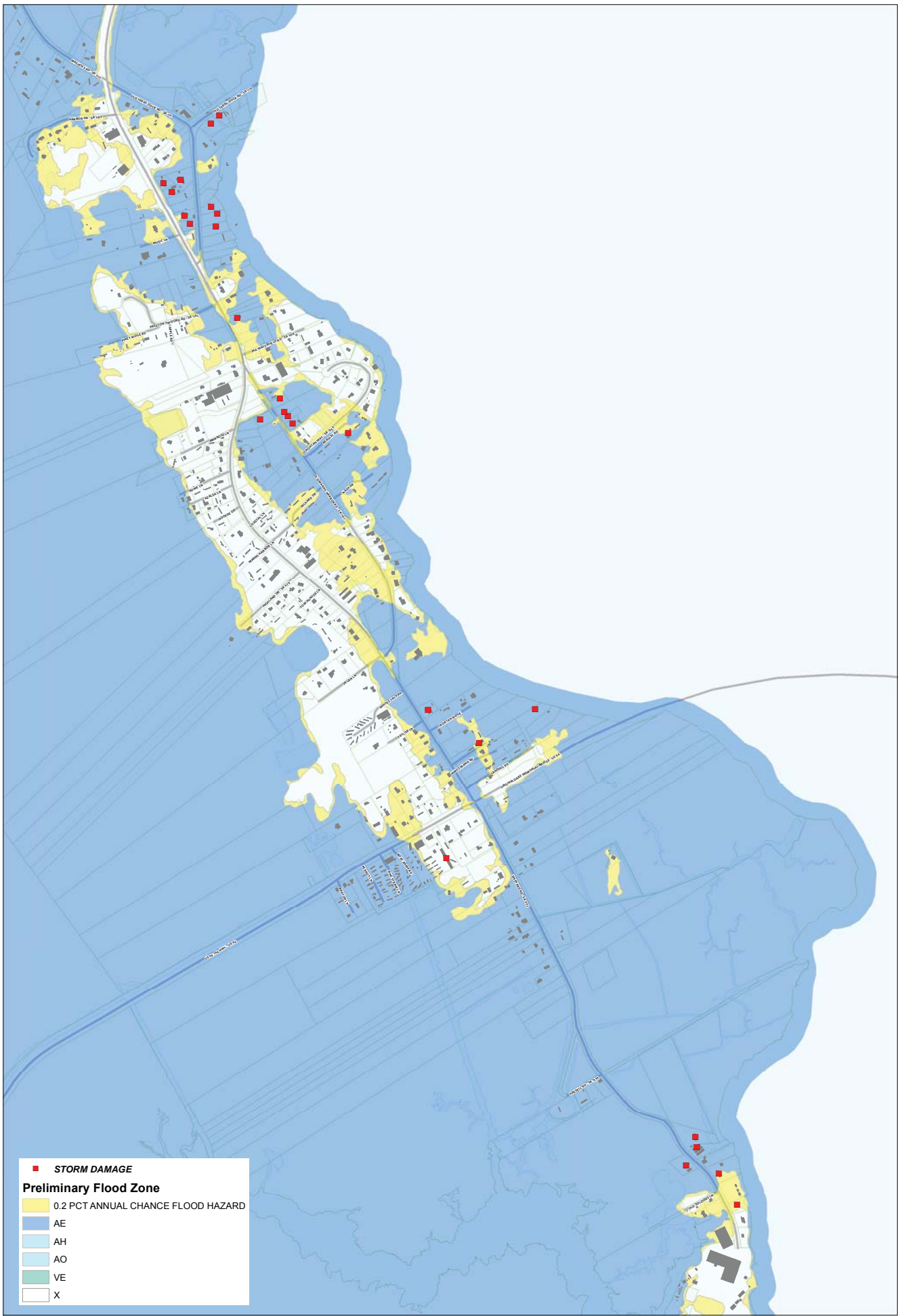




Hurricane IRENE  
MANTEO OUTSIDE

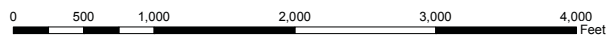
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Hurricane IRENE  
MANN'S HARBOR

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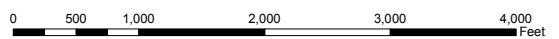


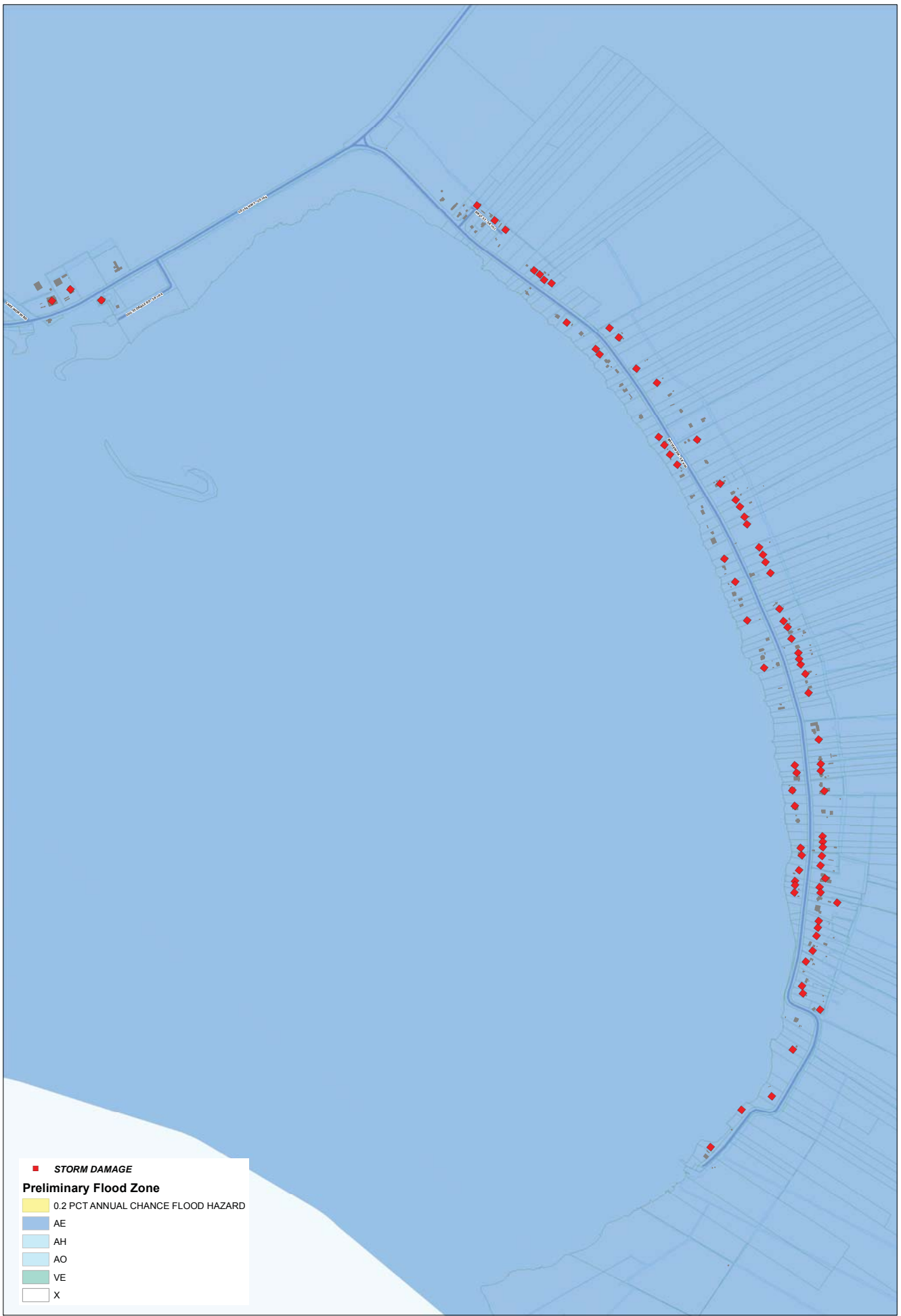




Hurricane IRENE  
COLINGTON

1:5,600





■ STORM DAMAGE

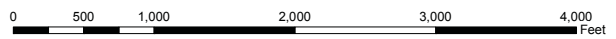
**Preliminary Flood Zone**

- 0.2 PCT ANNUAL CHANCE FLOOD HAZARD
- AE
- AH
- AO
- VE
- X



Hurricane IRENE  
STUMPY POINT

1:5,000





*Classification and Compensation Study  
Presented by Springsted, Inc.*

**Description**

Springsted, Inc. will be presenting the findings from the County of Dare Classification and Compensation Study.

**Board Action Requested**

Informational Presentation

**Item Presenter**

Joel Davis, Springsted, Inc. Vice President  
Elizabeth Reilly, HR Director and Bobby Outten, County Manager/Attorney



*Audit Contract for the Fiscal Year to End June 30, 2017*

**Description**

Attached are the audit contract and engagement letter for fiscal year 2017 with Potter & Company. This is the 4th year of an agreement to last at least 4 years per a request for proposals for audit services in April of 2014. Potter & Company's estimate at the time of their response to the RFP was \$64,500 and the contract is for \$63,900.

**Board Action Requested**

Authorize the Chairman and Commissioner Shea, as Chairman of the Audit Committee, to execute the contract and engagement letter.

**Item Presenter**

David Clawson, Finance Director



CONTRACT TO AUDIT ACCOUNTS

Of Dare County, North Carolina  
Primary Governmental Unit  
N/A

Discretely Presented Component Unit (DPCU) if applicable

On this 4th day of January, 2017,

Auditor: Potter & Company, PA Auditor Mailing Address: 106 Welton Way, Mooresville, NC 28036

Hereinafter referred to as The Auditor

and The Board of Commissioners (Governing Board(s)) of Dare County, North Carolina

(Primary Government)

and N/A : hereinafter referred to as the Governmental Unit(s), agree as follows:  
(Discretely Presented Component Unit)

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning July 1, 2016, and ending June 30, 2017. 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 will 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).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. 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 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 CPA Board).

County and Multi-County Health Departments: The Office of State Auditor will designate certain programs that have eligibility requirements to be considered major programs in accordance with OMB Uniform Guidance for the State of North Carolina. The LGC will notify the auditor and the County and Multi-Health Department of these programs. A County or a Multi-County Health Department may be selected to audit any of these programs as major.

3. If an entity is determined to be a component of another government as defined by the group audit standards - the entity's auditor will 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 unqualified opinion being rendered. 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*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in *Government*

## Primary Governmental Unit

N/A

## Discretely Presented Component Units (DPCU) if applicable

*Auditing Standards.* The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract (See Item 22). **If the audit firm received a peer review rating other than pass**, the Auditor shall not contract with the Governmental Unit 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 Accounting Standards or if financial statements are not prepared in accordance with GAAP and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment..

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 the State and Local Government Finance Division (SLGFD) within four months of fiscal year end. Audit report is due on: October 31, 2017. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the secretary of the LGC for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's 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 will 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 findings, together with his recommendations for improvement. That written report must 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.
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. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit 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 must be submitted by email in PDF format to the Secretary of the LGC for approval. The invoices must be sent via upload through the current portal address: <http://nctreasurer.slgfd.leapfile.net> Subject line should read "Invoice – [Unit Name]. The PDF invoice marked 'approved' with approval date will be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. In consideration of the satisfactory performance of the provisions of this contract, the Primary Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the LGC, the fee, which includes any cost 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. (Note: Fees listed on signature pages.)
10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall include documentation either in the notes to the audited financial statements or as a separate report submitted to the SLGFD along with the audit report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the SLGFD simultaneously with the Governmental Unit's audited financial statements unless otherwise specified in the bond documents.

Primary Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

11. 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 and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the client 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 as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the LGC to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Governmental Unit will not be billed for the pre-issuance review. The pre-issuance review must be performed **prior** to the completed audit being submitted to the LGC. The pre-issuance report must accompany the audit report upon submission to the LGC.
13. The Auditor shall electronically submit the report of audit to the LGC as a text-based PDF file when (or prior to) submitting the 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 SLGFD by any interested parties. Any subsequent revisions to these reports must 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 other lawful purposes of the Governmental Unit without subsequent consent of the Auditor. If it is determined by the LGC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless another time frame is agreed to by the LGC.

If the OSA designates certain programs to be audited as major programs, as discussed in item #2, a turnaround document and a representation letter addressed to the OSA shall be submitted to the LGC.

The LGC's process for submitting contracts, audit reports and invoices is subject to change. Auditors should use the submission process in effect at the time of submission. The most current instructions will be found on our website: <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>

14. 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 varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor
15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee. This amended contract needs to be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract, and then must be submitted through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload your amended contract is <http://nctreasurer.slgfd.leapfile.net>. No change shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
16. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit should be attached to the contract, and by reference here becomes part of the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control. 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 #25 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.

Primary Governmental Unit

N/A

Discretely presented component units if applicable

17. Special provisions should be limited. Please list any special provisions in an attachment.
18. 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 must be named along with the parent government on this audit contract. Signatures from the DPCU Board chairman and finance officer also must be included on this contract.
19. The contract must be executed, pre-audited, physically signed by all parties including Governmental Unit and Auditor signatures and submitted in PDF format to the Secretary of the LGC. The current portal address to upload your contractual documents is <http://nctreasurer.slgfd.leapfile.net> Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of November 2016. These instructions are subject to change. Please check the NC Treasurer's web site at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx> for the most recent instructions.
20. The contract is not valid until it is approved by the LGC Secretary. 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.**
21. 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.
22. **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.
23. Contractor hereby certifies that Contractor, and all subcontractors, are not on the Iran Final Divestment List ("List") created by the North Carolina State Treasurer pursuant to N.C.G.S. 147-86.58. Contractor shall not utilize any subcontractor that is identified on the List.
25. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16 for clarification).

***SIGNATURE PAGES FOLLOW***

Contract to Audit Accounts (cont.)

Dare County, North Carolina

Primary Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

Dare County, North Carolina

- FEES

Year-end bookkeeping assistance -- [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards]

See Engagement Letter

Audit

\$61,400

Preparation of the annual financial Statements

\$2,500

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$

\$47,925

\*\* NA if there is to be no interim billing

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

Audit Firm Signature:

Potter & Company, PA

Name of Audit Firm

By Robert W. Taylor

Authorized Audit firm representative name: Type or print

Signature of authorized audit firm representative

Date January 4, 2017

Email Address of Audit Firm btaylor@gotopotter.com

Name of Primary Government

Governmental Unit Signatures:

Dare County, North Carolina

Name of Primary Government

By Mayor / Chairperson: Type or print name and title

Signature of Mayor/Chairperson of governing board

Date

By Chair of Audit Committee - Type or print name

Signature of Audit Committee Chairperson

Date

\*\* If Governmental Unit has no audit committee, mark this section "N/A"

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28 (a)

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. Additionally, the following date is the date this audit contract was approved by the governing body.

By

Primary Governmental Unit Finance Officer:

Type or print name

Primary Government Finance Officer Signature

Date

(Pre-audit Certificate must be dated.)

Email Address of Finance Officer

Date Primary Government Governing Body Approved Audit Contract - G.S. 159-34(a)



**POTTER & COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS

January 4, 2017

To the Board of Commissioners  
Dare County  
Manteo, North Carolina

We are pleased to confirm our understanding of the services we are to provide for the Dare County, North Carolina for the year ending June 30, 2017. We will audit the financial statements of the governmental activities, the business-type-activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, which collectively comprise the entity's basic financial statements, of the Dare County, North Carolina, as of and for the year ending June 30, 2017. Accounting standards general accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany the Dare County, North Carolina'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 Dare County, North Carolina's RSI in accordance with auditing standards generally accepted in the United States of America. 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 generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis.
2. Letter of Transmittal.
3. Budgetary comparison schedules.
4. GASB required supplementary pension and OPEB reporting.

We have also been engaged to report on supplementary information other than RSI that accompanies the Dare County, North Carolina'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 the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America 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.
3. Statistical data.



## **Audit Objectives**

The objective of our audit is the expression of an opinion as to whether your general purpose financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information when considered in relation to the general purpose financial statements taken as a whole. The objective also includes reporting on:

- Internal control over financial statements and compliance with laws, regulations, and the provisions of contracts or grant 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 laws, regulations, and the provisions of contracts or grant agreements 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).

The *Government Auditing Standards* reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states 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.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; 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 will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. We will issue written reports upon completion of our Single Audit. Our reports will be addressed the governing Board of Dare County, North Carolina. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter paragraphs. If our opinions are other than unmodified, we will fully 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 an opinion, we may decline to express an opinion or to issue a report as a result of this engagement

## **Management Responsibilities**

Management is responsible for 1) establishing and maintaining effective internal controls, 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, regulation, 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 awards, and all accompanying

information in conformity with U.S. general accepted accounting principles; and for compliance with applicable laws and regulations (including general statutes) and the provisions of contracts and grant agreements ( including award agreement). 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.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, 2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform and 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.

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 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 or illegal acts affecting the government involving 1) management, 2) employees who have significant roles in internal control, and 3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegation 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 entity complies with applicable laws, regulations contracts, agreements, and grants. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on report audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date of schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that a) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; b) that you believe that schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; c) that the methods of measurement or presentation have not changed from those used in the prior period; and d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal 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 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 s) you are responsible for presentation of the supplementary information in accordance with GAAP; b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; c) that the methods of measurement or presentation have not changed from those used in the prior period; and d) 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 process for tracking the status of audit findings and recommendation. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of the letter. This responsibility includes relaying to us corrective actions taken to address significant finding and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing managements' view on our current findings, conclusions, and recommendation, as well as your planned corrective action, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related noted, 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 awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, You agree to oversee the non audit services by designating an individual, preferable from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitation of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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 major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you 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 an auditor is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, 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. At the conclusion of our audit, we will also require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Controls**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements to design the nature, timing, and extent of further audit procedures. 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 general purpose 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 general purpose financial statements. Tests of controls relative to the general purpose financial statements are required only if control risk is assessed below the maximum level. 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,, we will perform tests of controls 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.

An audit is not designated to provide assurance on internal control or to identify significant deficiencies. 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 professional standards, *Government Audit 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 Dare County North Carolina's compliance with applicable laws and regulations and the provisions of 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 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 the applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Dare County, North Carolina's major programs, if any. The purpose of those procedures will be to express an opinion on the Dare County, North Carolina's compliance with requirements applicable to major programs in our report on compliance issued pursuant to the Uniform guidance.

### **Audit Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all serviced providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will provide an original and print-ready master of our reports to the Dare County, North Carolina; however, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant agency for audits.

We will provide copies of our reports to The Dare County; however, management is responsible for distribution of the reports and the 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 Potter & Company, PA, and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a Cognizant or Oversight Agency for Audit or its designee, a federal agency providing direct or indirect funding, or the U.S. General Accounting 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 Potter & Company, PA 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 date the auditors' report is issued or for any additional period requested by the Cognizant Agency. 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 work papers.

Robert W. Taylor, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We expect to begin our audit in May 2017 and to issue our reports no later than October 31, 2017. Our fee for these services will be \$63,900. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary for other audit procedures not anticipated, procedures of a bookkeeping nature, preparation of schedules



or reconciliations for the audit, including adjusting journal entries, fixed asset reconciliations, construction project reconciliations or assistance with preparation of the Comprehensive Annual Financial Report, we will discuss these procedures with Management and bill you at the following discounted hourly rates:

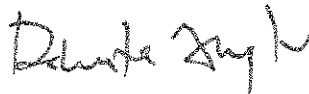
	<u>Discounted Hourly Rates</u>
Partner	\$250
Manager	175
Other Team Members	125
Clerical	50

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report accompanies this letter

We appreciate the opportunity to be of service to the Dare 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 the enclosed copy and return it to us.

Very truly yours,

POTTER & COMPANY, P.A.



Robert W. Taylor, CPA/PFS

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RESPONSE:

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

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



Personal attention. Verifiable results.

CERTIFIED PUBLIC ACCOUNTANTS | BUSINESS CONSULTANTS | WEALTH ADVISORS | HEALTHCARE PRACTICE CONSULTANTS

## SYSTEM REVIEW REPORT

To: The Owners of Potter & Company, P.A. and the Peer Review Committee of the North Carolina Association of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Potter & Company, P.A. (the Firm) in effect for the year ended December 31, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of the Firm in effect for the year ended December 31, 2015, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Potter & Company, P.A. has received a peer review rating of *pass*.

*DMJ & Co., PLLC*

Certified Public Accountants  
Greensboro, North Carolina

May 25, 2016



**DMJ & Co., PLLC**

703 Green Valley Road, Suite 201, Greensboro, NC 27408 • PO Box 9258, Greensboro, NC 27429-0258  
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Member of CPAAmerica International



*Consent Agenda*

**Description**

1. Approval of Minutes (01.03.17)
2. Tax Collector's Report

**Board Action Requested**

Approval

**Item Presenter**

County Manager, Robert Outten



*Approval of Minutes*

**Description**

The Board of Commissioners will review and approve their previous Minutes, which follow this page.

**Board Action Requested**

Approve Previous Minutes

**Item Presenter**

County Manager, Robert Outten



# COUNTY OF DARE, NORTH CAROLINA

District 1: Roanoke Island & Mainland; District 2: Nags Head, Colington, Kill Devil Hills; District 3: Kitty Hawk, Southern Shores, Duck; District 4: Chicamacomico, Avon, Buxton, Frisco, Hatteras; District 5: At Large

Regularly scheduled Board meetings are videotaped and can be viewed at [www.darenc.com](http://www.darenc.com)

## MINUTES

### DARE COUNTY BOARD OF COMMISSIONERS MEETING

Dare County Administration Building, Manteo, NC

**9:00 a.m., January 3, 2017**

Commissioners present: Chairman Robert Woodard, Vice-Chairman Wally Overman  
Jack Shea, Beverly Boswell, Margarett Umphlett,  
Steve House, Danny Couch

Commissioners absent: None

Others present: County Manager/Attorney, Robert Outten  
Finance Director, David Clawson  
Public Information Officer, Dorothy Hester  
Clerk to the Board, Gary Gross

A full and complete account of the entire Board of Commissioners meeting is archived on a video that is available for viewing on the Dare County website [www.darenc.com](http://www.darenc.com).

Chairman Woodard called the meeting to order at 9:00 a.m. He invited Rev. Tom Wilson from All Saints Episcopal Church to share a prayer, and then he led the Pledge of Allegiance to the flag.

#### **ITEM 1 – PRESENTATION OF COUNTY SERVICE PINS**

- 1) David White, Chief Real Property Appraiser, received a 10-year pin.
- 2) David Bryan, Deputy Sheriff Master Officer, received a 10-year pin.
- 3) Michelle Harris, Detention Shift Leader, received a 20-year pin.
- 4) Greta Skeen, County Assessor, received a 25-year pin.

#### **ITEM 2 – EMPLOYEE OF THE YEAR – 2016**

Renee Austin, as the 2015 Employee of the Year, introduced all the 2016 Employees of the Month before announcing Ashley Jackson from the Social Services Division as the Employee of the Year for 2016.

#### **ITEM 3 – EMPLOYEE OF THE MONTH – JANUARY 2017**

Erika Griffin received the Employee of the Month award from Jennie Collins who described the many ways that Ms. Griffin is an asset to the EMS Department.



#### **ITEM 4 – OPENING REMARKS – CHAIRMAN’S UPDATE**

Chairman Woodard mentioned the following items during his opening remarks –

- He reported on a ceremony he attended along with Vice-Chairman Overman and Commissioner Umphlett where Ed Goodwin at the NCDOT Ferry Division was presented an Order of the Long Leaf Pine Award from the Governor.
- Details were provided about the upcoming annual celebration of Dr. Martin Luther King, Jr.
- Chairman Woodard mentioned that he and Vice-Chairman Overman will be joining newly elected Commissioners House and Couch in attending training offered by the UNC School of Government.
- He said he looks forward to a presentation on the salary study at the next meeting and sharing the consultant’s report with employees and the public.
- Chairman Woodard presented a certificate of appreciation to Harvey Hess, Jr. and his family in recognition of what they have accomplished at Capt’n Franks in Kitty Hawk. He noted that the restaurant has provided employment opportunities and given many young people their first job.

A video of the Chairman’s update can be seen on the County website [www.darenc.com](http://www.darenc.com).

#### **ITEM 5 – PUBLIC COMMENTS**

The Manager outlined the procedure for making public comments in Manteo and via the video link to the Fessenden Center in Buxton. Citizen remarks can be seen in their entirety on the county website [www.darenc.com](http://www.darenc.com). Following is a brief summary –

The following Public Comments were made in Manteo –

1. Dawn Kiousis – appeared with her young daughter on behalf of the League of Women Voters. She outlined information about the effort to ratify the Equal Rights Amendment, which she said is not a political or partisan issue. She presented a City of Durham resolution that she asked the Dare County Board of Commissioners to consider. Ms. Kiousis invited commissioners and the public to view a film on this issue later this month.

There were no Public Comments via the video link to the Fessenden Center in Buxton.

#### **ITEM 6 – CITY BEVERAGE GROUP DEVELOPMENT**

This agenda item was handled as a quasi-judicial proceeding. Planning Director Donna Creef, the applicant, J.T. Dixon, and Victor White from Landmark Engineering were duly sworn by the Clerk to the Board before offering any testimony.

Planning Director Donna Creef outlined an amendment to a Conditional Use Permit (CUP) for City Beverage to construct two additional storage warehouses at 1099 Driftwood Drive on Roanoke Island, which is within the Manteo airport zoning overlay district. She reported that the Airport Authority engineer has not fully reviewed the site plan and recommended tabling this item in order to allow the Board to have full input.

**MOTION**

Vice-Chairman Overman motioned to table this item until the Feb. 20, 2017 meeting. Commissioner Shea seconded the motion.

VOTE: AYES unanimous

**ITEM 7 – RESOLUTION OPPOSING A PETITION TO DESIGNATE SPECIAL SECONDARY NURSERY AREAS (Att. #1)**

In follow-up to discussion that occurred at the December 19, 2016 Board meeting, Commissioner House presented a resolution opposing a petition that has been filed by the NC Wildlife Federation seeking to designate all inshore and ocean waters out to three miles as Special Secondary Nursery Areas. He described the devastating impact this would have on commercial fishing families and seafood consumers.

**MOTION**

Vice-Chairman Overman and Commissioner Shea motioned to approve the resolution. Commissioner House and Commissioner Boswell seconded the motion.

VOTE: AYES unanimous

**ITEM 8 – CONSENT AGENDA**

The Manager announced the items as they were visually displayed in the meeting room.

**MOTION**

Commissioner Shea motioned to approve the Consent Agenda:

- 1) Approval of Minutes (12.19.16 Regular Meeting & Special Meeting) **(Att. #2)**
- 2) Maintenance Contract for Audio Visual System for the RECC/EOC

Commissioner Umphlett and Commissioner House seconded the motion.

VOTE: AYES unanimous

**ITEM 9 – BOARD APPOINTMENTS**

- 1) Albemarle Commission – The Board took no action on this item
- 2) Dare County Community Child Protection Team and Child Fatality Prevention Team  
Vice-Chairman Overman motioned to appoint Anthony Buzzacco as a representative from The Outer Banks Hospital.  
Commissioner Shea seconded the motion.  
VOTE: AYES unanimous
- 3) Dare County Youth Council  
Vice-Chairman Overman motioned to accept the recommendations of the Dare County Youth Council by ---  
Reappointing Catisha Bryant, Kathy Burrus, and Richard Martin.  
Appointing Sarah Skinner & Christian Eberhard as Youth Representatives At-Large  
Maximus Allison as Youth Representative for Roanoke Island/Mainland.  
Commissioner Shea seconded the motion.  
VOTE: AYES unanimous

4) Older Adult Services Advisory Council

Commissioner Shea motioned to reappoint Commissioner Umphlett.  
Commissioner Couch and Commissioner House seconded the motion.  
VOTE: AYES unanimous

5) Tourism Board

Outer Banks Chamber of Commerce Representative

Vice-Chairman Overman motioned to appoint Myra Ladd Bone.  
Commissioner Shea seconded the motion.  
VOTE: AYES unanimous

Outer Banks Hotel/Motel Association Representative

Vice-Chairman Overman motioned to reappoint Tonia Cohen.  
Commissioner Shea seconded the motion.  
VOTE: AYES unanimous

Town of Duck Representative

Vice-Chairman Overman motioned to reappoint Nancy Caviness.  
Commissioner Shea seconded the motion.  
VOTE: AYES unanimous

Town of Southern Shores Representative

Commissioners Overman, Umphlett, Shea motioned to reappoint Leo Holland.  
Commissioner House seconded the motion.  
VOTE: AYES unanimous

Town of Manteo Representative

Commissioner Shea motioned to reappoint Martha Wickre.  
Vice-Chairman Overman seconded the motion.  
VOTE: AYES unanimous

Hatteras Island At-Large Representative

Vice-Chairman Overman motioned to appoint Pat Weston.  
Commissioner Shea seconded the motion.  
VOTE: AYES: 6 (Commissioners Woodard, Overman, Shea, Umphlett, Boswell, House)

Commissioner Couch motioned to appoint Dennis Robinson  
VOTE: AYES: 1 (Commissioner Couch)

Pat Weston was appointed with 6 votes

6) Upcoming Board Appointments

The upcoming Board appointments for February, March, and April were announced.

**ITEM 10 – COMMISSIONERS’ BUSINESS & MANAGER’S/ATTORNEY’S BUSINESS**

Following is a brief outline of items raised during this segment. Commissioners and the County Manager frequently make extensive remarks, which can be viewed in their entirety on a video archived on the Dare County website [www.darenc.com](http://www.darenc.com).

Commissioner House – wished everyone a Happy New Year and thanked County employees who worked during the holiday. He congratulated service pin recipients, the Employee of the Year and Employee of the Month. He also commended the Shop with a Cop program. Commissioner House referenced information on the County website outlining ways people can submit comments to oppose the petition for rulemaking that would hurt local watermen.

Commissioner Umphlett – said she was excited about the accomplishments of 2016 and looks forward to even greater achievements this year. She added that she looks forward to getting the results of the salary study. Commissioner Umphlett commended the service pin recipients, Employee of the Year, and Employee of the Month. She expressed appreciation for the two new members of the Board of Commissioners and thankfulness for all County employees. Commissioner Umphlett encouraged people to submit applications to serve on County boards and committees.

Vice-Chairman Overman – congratulated the service pin recipients, Employee of the Year, and the Employee of the Month. He reported that work on the Memorandum of Agreement for dredging of the connecting channel at Hatteras Inlet appears to be on schedule. He extended Happy New Year greetings and said he looks forward to working with the Board and its new members this year.

Commissioner Shea – praised the service pin recipients, the Employee of the Year, and the Employee of the Month for making Dare County a great place to live, work, and raise a family. He expressed hope that everyone will have a great 2017.

Commissioner Couch – thanked the service pin recipients, Employee of the Year, and the Employee of the Month. He commended the Toys for Tots program and acknowledged the Methodist Men for all they have done for Hatteras Island storm recovery. He congratulated Pat Weston on her appointment to the Tourism Board. Commissioner Couch encouraged people to drive the Outer Banks Scenic Byway and view the wildfowl that can now be seen at Pea Island.

Commissioner Boswell – recognized the service pin recipients, the Employee of the Year, and the Employee of the Month. She read a letter announcing her resignation as a Dare County Commissioner in order to serve in the North Carolina House of Representatives. She acknowledged the work that has been accomplished on several boards and committees including the Oregon Inlet Task Force, the 5 on 5 group, the Capital Improvements Planning Committee, and the Health and Human Services Board.

She asked the Board to accept her resignation from the Board of Commissioners and all boards and committees on which she serves. In accepting her resignation, it was noted by Vice-Chairman Overman that the Board extends its congratulations and best wishes.

**MOTION**

Commissioner Shea motioned to accept the resignation of Beverly Boswell from the Board of Commissioners and all boards and committees on which she serves.

Vice-Chairman Overman and Commissioner Umphlett seconded the motion.

VOTE: AYES unanimous

Chairman Woodard – thanked Commissioner Boswell for her service to Dare County and wished her the best of success in the North Carolina Legislature. He said the Board of Commissioners looks forward to working with her in Raleigh.

Chairman Woodard recommended that Commissioner House be appointed to the Oregon Inlet Task Force to fill the seat held by Commissioner Boswell.

**MOTION**

Chairman Woodard motioned to appoint Commissioner House to the Commissioner seat on the Oregon Inlet Task Force that was held by Commissioner Boswell.

Commissioner Umphlett seconded the motion.

VOTE: AYES unanimous

Chairman Woodard explained that Commissioner Couch has an At-Large seat on the Waterways Commission. He asked the Board to consider moving Commissioner Couch from the At-Large seat to a Commissioner seat, which will then free up the At-Large seat for later appointment by the Board of Commissioners.

**MOTION**

Vice-Chairman Overman and Commissioner House motioned to approve moving Commissioner Couch from an At-Large Waterways seat to a Commissioner Seat.

Commissioner Boswell seconded the motion.

VOTE: AYES unanimous

Chairman Woodard noted that the College of the Albemarle (COA) has plans for the Dare County campus and he suggested that a small group of Commissioners meet with them for discussion. He recommended a panel consisting of Commissioners Woodard, Couch, and Overman. By consensus, the Board agreed.

**MANAGER’S/ATTORNEY’S BUSINESS**

County Manager Outten conveyed best wishes to Commissioner Boswell on her new position in the North Carolina House of Representatives

Public Information Officer Dorothy Hester provided details about the upcoming FEMA registration deadline and public meetings that are planned for the preliminary flood insurance maps.



At the conclusion of the meeting, Chairman Woodard asked for a motion to adjourn.

**MOTION**

Commissioner Shea motioned to adjourn the meeting.

Commissioner Boswell seconded the motion.

VOTE: AYES unanimous

At 10:25 a.m., the Board adjourned until 5:00 p.m., Tuesday, January 17, 2017.

Respectfully submitted,

[SEAL]

By: \_\_\_\_\_  
Gary Lee Gross, Clerk to the Board

APPROVED: By: \_\_\_\_\_  
Robert Woodard, Chairman  
Dare County Board of Commissioners



*Tax Collector's Report*

**Description**

Dec 2016 Discoveries over \$100  
Dec 2016 Releases over \$100  
Dec 2016 Refunds over \$100  
Dec 2016 NCVTS Refunds over \$100.00

**Board Action Requested**

Approved

**Item Presenter**

Becky Huff, Tax Collector

# Discovery Report for REAL ESTATE, PERSONAL PROPERTY and MOTOR VEHICLE

*(Discoveries over \$100.00 )*

**MONTH: DECEMBER**

**Date Range: 12/1/2016 - 12/31/2016**

**Submitted By: Becky Huff**

Taxpayer Name	Parcel	Reason	Bill Yr	Value Discovered	Tax Discovered	Create Date
BROWN, JANICE C	013758000	Discovery of Boat	2016	8,860.00	283.43	12/12/2016
THE SUN SHACK	982212000	Late Listing	2016	<u>13,497.00</u>	<u>120.39</u>	12/09/2016
<b>Bills Discovered:</b>	<b>2</b>			<b>22,357.00</b>	<b>403.82</b>	

**Release Report for REAL ESTATE, PERSONAL PROPERTY and MOTOR VEHICLE**

*(Releases over (\$100.00) )*

MONTH: **DECEMBER**

DATE **12/1/2016** - **12/31/2016**  
 RANGE:

SUBMITTED BY: **Becky Huff**

<b>Taxpayer Name</b>	<b>Parcel#</b>	<b>Bill Year</b>	<b>Reason</b>	<b>Released Value</b>	<b>Released Tax</b>
INTERFAITH COMMUNITY OUTREACH INC	029822009	2016	REVISE TO EXEMPT	0.00	<b>-3,323.07</b>
PARKER, MELVIN E	008473000	2016	SITUS CORRECTIONS	0.00	<b>-1,416.26</b>
PERRY, MARK ANDREW	011176000	2016	BUILDING VALUE CHANGE	<u>-31,000.00</u>	<u><b>-238.70</b></u>
<b>Total Released:</b>				<b>-31,000.00</b>	<b>-4,978.03</b>

**Refund Report for REAL ESTATE, PERSONAL PROPERTY and MOTOR VEHICLE**

*(Refunds over \$100.00 )*

**MONTH:**        **DECEMBER**                      **Date**        **12/1/2016**        -        **12/31/2016**                      **Submitted By:**    **Becky Huff**  
**Range:**

<b>Taxpayer Name</b>	<b>Parcel/ID #</b>	<b>Bill Yr</b>	<b>Reason</b>	<b>Refund Amount</b>	<b>Effective Date</b>
MARTIN, DAVID P	001136000	2016	Overpayment	-1,078.50	12/07/2016
BRYSON, ANTHONY J	002040000	2016	Overpayment	-1,672.93	12/07/2016
TILLET, OMIE J	002278010	2016	Overpayment	-1,096.00	12/07/2016
JOHNSON, DENNIS T	002379000	2016	Overpayment	-1,883.72	12/07/2016
WENTWORTH, JAMES P	003118000	2016	Overpayment	-3,698.16	12/07/2016
HORNE, CHARLES L	003311000	2016	Overpayment	-1,417.45	12/07/2016
ROGER W R SEARS FAMILY LIVING TRUST	003420000	2016	Overpayment	-1,329.88	12/14/2016
STRYDOM, LISA PAIR	003576000	2016	Overpayment	-1,582.07	12/07/2016
NEAL, DAVID L	003701000	2016	Overpayment	-13,432.92	12/07/2016
WAGSTAFF, RAYMOND E	003747006	2016	Overpayment	-2,900.59	12/20/2016
ANDERSON, JENNIFER SHANE	004210001	2016	Overpayment	-2,916.00	12/07/2016
LOVGREN, DENIS J	005021000	2016	Overpayment	-1,475.03	12/07/2016
FRANKLIN, MARK S	005634008	2016	Overpayment	-2,880.40	12/07/2016
LACHINE, WAYNE D	005882000	2016	Overpayment	-1,014.37	12/07/2016
CARLSON, KENNE TH C	006749042	2016	Overpayment	-1,234.10	12/07/2016
HOBBS, WILLIAM SCOTT	006852000	2016	Overpayment	-1,210.94	12/20/2016
IRWIN UNION BANK AND TR CO AS SUCC.TT	007162000	2016	Overpayment	-1,454.06	12/14/2016
KERSHNER, BENJAMIN R	007433000	2016	Overpayment	-1,487.37	12/22/2016
CHERRY INC	007449000	2016	Overpayment	-190.49	12/07/2016
LUTON, LUTHER R	007650000	2016	Overpayment	-1,440.00	12/14/2016
SANDBOX, LLC	008387000	2016	Overpayment	-498.70	12/20/2016
BALLISTIC ENTERPRISES LLC	008409000	2016	Overpayment	-100.00	12/14/2016
SPIVEY NAGS HEAD REAL ESTATE LLC	008703003	2016	Overpayment	-3,387.15	12/14/2016
COSTANZO, DARREN	009196000	2016	Overpayment	-605.87	12/07/2016
RIPOLL, IGNACIO E	009565000	2016	Overpayment	-4,588.81	12/07/2016
NEWMAN, SAM W	010203018	2016	Overpayment	-3,809.09	12/07/2016
DAVIS, HERBERT B	010423000	2016	Overpayment	-3,413.41	12/07/2016
RIFFE, TIMOTHY J	010627000	2016	Overpayment	-169.00	12/20/2016
WOJCIK, ROBERT A TTEE	013343009	2016	Overpayment	-568.41	12/14/2016
WOJCIK, ROBERT A	013343012	2016	Overpayment	-204.13	12/14/2016
LEAKE, SIDNEY B	013473000	2016	Overpayment	-1,771.13	12/22/2016



**Refund Report for REAL ESTATE, PERSONAL PROPERTY and MOTOR VEHICLE**

*(Refunds over \$100.00 )*

**MONTH:**        **DECEMBER**                    **Date**    **12/1/2016**        -    **12/31/2016**                    **Submitted By:**    **Becky Huff**  
**Range:**

<b>Taxpayer Name</b>	<b>Parcel/ID #</b>	<b>Bill Yr</b>	<b>Reason</b>	<b>Refund Amount</b>	<b>Effective Date</b>
STOWE, WILLIAM D	014692021	2016	Overpayment	-284.71	12/20/2016
GASKILL, CAROLINE ALAINA	014948000	2016	Overpayment	-1,445.97	12/14/2016
BIECHLIN, ANDREW	015241000	2016	Overpayment	-1,830.82	12/07/2016
REMALEY, DUSTIN M	018004024	2016	Overpayment	-1,022.00	12/07/2016
ARMENTI-KAPROS, BRENDA M	018315000	2016	Overpayment	-600.00	12/14/2016
WILLIAMS, EMMETT W	018413043	2016	Overpayment	-715.33	12/22/2016
HELLER, IRWIN A	018735006	2016	Overpayment	-288.32	12/07/2016
CHAMBERS, CARLTON	019150000	2016	Overpayment	-300.00	12/14/2016
STOUFFER, STACIE J	020237000	2016	Overpayment	-1,125.53	12/07/2016
HEYL, PETER A	021359000	2016	Overpayment	-3,041.55	12/07/2016
HASSELL, THOMAS C	021888000	2016	Overpayment	-215.02	12/22/2016
MCGOWAN, BARBARA A	022383025	2016	Overpayment	-501.46	12/07/2016
ESBORG, SVEND TTEE	022383099	2016	Overpayment	-1,714.70	12/07/2016
HAAS, DAVID P	022523004	2016	Overpayment	-2,488.20	12/07/2016
CULPEPPER, LANCE M	023272032	2016	Overpayment	-262.88	12/22/2016
BEATTY, MARTHA	023329003	2016	Overpayment	-99.67	12/14/2016
GRAY, JANE S	023478000	2016	Overpayment	-200.00	12/22/2016
SALYERS, TRAVIS J	023775040	2016	Overpayment	-1,965.30	12/07/2016
AMBROSE, WILLARD L	023979000	2016	Overpayment	-100.20	12/14/2016
BROOKES, CHARLES F	024961453	2015	Overpayment	-1,194.68	12/14/2016
BALLANCE, BETTY ETHERDIGE	024972001	2016	Overpayment	-412.80	12/14/2016
CASE, SANDRA M	025425000	2016	Overpayment	-258.27	12/22/2016
CEDAR BAY, LLC	025536001	2016	Overpayment	-1,822.40	12/20/2016
BIRLEY, DANIEL J II	025694163	2016	Overpayment	-845.50	12/14/2016
STEVENS, RONALD L	025694329	2016	Overpayment	-2,226.40	12/07/2016
HOLLAND, HEATHER LEIGH	025867000	2016	Overpayment	-1,570.97	12/07/2016
UMPHLETT, WAYNE	026240002	2016	Overpayment	-797.61	12/07/2016
CABANA, DONALD P	026539000	2016	Overpayment	-1,242.36	12/07/2016
DAVIDSEN, KETIL ZETT	026634002	2016	Overpayment	-165.24	12/22/2016
BAIR, EDWIN SCOTT	026791000	2016	Overpayment	-4,574.05	12/14/2016
EVANS, STEVEN C	026826000	2016	Overpayment	-3,183.29	12/20/2016
LATVENAS, JOSEPH	027529017	91 2016	Overpayment	-1,547.76	12/22/2016

**Refund Report for REAL ESTATE, PERSONAL PROPERTY and MOTOR VEHICLE**

*(Refunds over \$100.00 )*

**MONTH:        DECEMBER**

**Date        12/1/2016        -        12/31/2016**  
**Range:**

**Submitted By:    Becky Huff**

<b>Taxpayer Name</b>	<b>Parcel/ID #</b>	<b>Bill Yr</b>	<b>Reason</b>	<b>Refund Amount</b>	<b>Effective Date</b>
LARSON, HENRY BRENT	027817027	2016	Overpayment	-201.36	12/22/2016
LINGLE, T ANDREW	027839030	2016	Overpayment	-2,076.49	12/07/2016
CARBONETTO, CHARLES C	027890013	2016	Overpayment	-2,959.74	12/07/2016
GRIECO, WILLIAM	028081009	2016	Overpayment	-3,086.05	12/22/2016
BARAUSKY, ADAM T	028368000	2016	Overpayment	-3,664.99	12/07/2016
BOYD, ELLEN H	028451000	2016	Overpayment	-1,465.30	12/14/2016
126 WAXWING LANE, LLC	028668000	2016	Overpayment	-6,000.00	12/14/2016
THREE DOG REALTY, LLC	029291215	2016	Overpayment	-1,253.45	12/07/2016
LEE, RHOADS	030742000	2016	Overpayment	-994.47	12/07/2016
SNYDER, FRANK A JR	030835077	2016	Overpayment	-374.20	12/20/2016
CABANA, LEO CHARLES	030910000	2016	Overpayment	-2,388.44	12/07/2016
BLACK, TERESA	031165000	2016	Overpayment	-4,117.93	12/07/2016
STEWART, TERRY W	022725000	2016	Overpayment	-401.48	12/07/2016
ZAFRA, KIMBERLY Y.	936391000	2016	Overpayment	-339.29	12/22/2016
THE DRESS BARN, INC	984430000	2016	Overpayment	-520.40	12/20/2016
ROBERTS, DONALD L.	6709	2016	Overpayment	<u>-100.00</u>	12/21/2016
				<b>-132,497.26</b>	



# North Carolina Vehicle Tax System

DECEMBER 2016 REFUNDS > \$100

## NCVTS Pending Refund report

Payee Name	Transaction #	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
ANISKOFF, THEODORE MAXIM	119454420	Military	12/14/2016	C99	Tax	(\$259.29)	\$0.00	(\$259.29)
				F51	Tax	(\$26.23)	\$0.00	(\$26.23)
				S99	Tax	(\$62.11)	\$0.00	(\$62.11)
				Y17	Tax	(\$16.04)	\$0.00	(\$16.04)
ATLANTIC MERCHANDISING CORP	119232640	Tag Surrender	12/12/2016	C99	Tax	(\$67.65)	\$0.00	(\$67.65)
				T08	Tax	(\$47.20)	\$0.00	(\$47.20)
				T08BN	Tax	(\$6.29)	\$0.00	(\$6.29)
				T08MSD	Tax	(\$18.88)	\$0.00	(\$18.88)
CAPECCI, KENDALL LOUIS	90227409	Reg . Out of state	12/28/2016	C99	Tax	(\$96.80)	\$0.00	(\$96.80)
				T08	Tax	(\$67.53)	\$0.00	(\$67.53)
				T08BN	Tax	(\$9.01)	\$0.00	(\$9.01)
JENNINGS, JADEN MATTHEW	89424057	Tag Surrender	12/12/2016	C99	Tax	(\$58.27)	\$0.00	(\$58.27)
				T08	Tax	(\$40.65)	\$0.00	(\$40.65)
				T08BN	Tax	(\$5.42)	\$0.00	(\$5.42)
JOHNSON, THOMAS NELSON	90227628	Tag Surrender	12/28/2016	C99	Tax	(\$214.57)	\$0.00	(\$214.57)
				F51	Tax	(\$21.71)	\$0.00	(\$21.71)
				S99	Tax	(\$51.40)	\$0.00	(\$51.40)
KIEFER, JEFFREY SCOTT	59778584	Tag Surrender	12/15/2016	C99	Tax	(\$69.69)	(\$3.49)	(\$73.18)
				T14	Tax	(\$43.27)	(\$2.16)	(\$45.43)
MERRITT, CARRIE GLYNN	89590743	Vehicle Sold	12/14/2016	C99	Tax	(\$83.68)	\$0.00	(\$83.68)
				F51	Tax	(\$8.47)	\$0.00	(\$8.47)
				S99	Tax	(\$20.05)	\$0.00	(\$20.05)
							Refund Total	\$1299.86

**COMMISSIONERS' BUSINESS**

**MANAGER'S / ATTORNEY'S BUSINESS**



*Closed Session*

**Description**

The Dare County Board of Commissioners will go into Closed Session pursuant to NCGS 143-318.11(a)(3) to consult with an attorney employed or retained by the County to preserve the attorney-client privilege concerning matters involving Dare County including Sink v. Dare County, Brooks v. Dare County, Lowe's v. Dare County (tax appeal) and Dare County and others v. NC Department of Environment Quality and others. The Board will also approve previous Closed Session minutes.

**Board Action Requested**

Approve Going Into Closed Session

**Item Presenter**

County Manager, Robert Outten