



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

Monday, February 05, 2018

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

AGENDA

- 9:00 AM** **CONVENE, PRAYER, PLEDGE OF ALLEGIANCE**
- ITEM 1** Opening Remarks - Chairman's Update
- ITEM 2** Presentation of County Service Pins
- ITEM 3** Employee of the Month
- ITEM 4** Public Comments
- ITEM 5** Presentation on the Mirlo Centennial
- ITEM 6** NCDOT Report on Dare County Projects
- ITEM 7** Dare County Land Use Plan Update
- ITEM 8** Giovanna Calvillo CUP-Home Occupation
- ITEM 9** FY 2018 Audit Contract and Four Year Agreement
- ITEM 10** Resolution Supporting LME/MCO Services in North Carolina
- ITEM 11** **Public Hearing 10:00 A.M.** 2017 S-10 Supplement to Code of Ordinances
- ITEM 12** Consent Agenda
1. Approval of Minutes (01.22.18)
2. Advertise 2017 Tax Year Liens
- ITEM 13** Board Appointments
1. Planning Board
2. Upcoming Board Appointments
- ITEM 14** Commissioners' Business & Manager's/Attorney's Business

ADJOURN UNTIL 5:00 P.M. ON TUESDAY, FEBRUARY 20, 2018



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



Presentation of County Service Pins - February 2018

Description

The following employees are scheduled to receive service pins this month:

1. April Farence, Real Property Appraiser, 10 Year Pin
2. Melissa Turnage, Social Worker III, 15 Year Pin

Board Action Requested

None

Item Presenter

Robert Outten, County Manager

February 5, 2018

Presentation of County Service Pins

1. **April Farence**, Real Property Appraiser, 10 Year Pin
-Presented by Hosea Wilson
2. **Melissa Turnage**, Social Worker III, 15 Year Pin
-Presented by Katie McCarron



Employee of the Month

Description

The Employee of the Month certificate will be presented.

Board Action Requested

None

Item Presenter

To Be Determined



Public Comments

Description

The Board of Commissioners will provide time on the agenda for Public Comments. Each regularly scheduled meeting begins with an opportunity for anyone to speak directly to the entire Board of Commissioners for up to five minutes on any topic or item of concern.

In an effort to encourage public participation, the Board accepts public comments from 2 locations - - -

- Public Comments can be made at the Commissioners Meeting Room in Manteo.
- Public Comments can be made via a video link at the Fessenden Center in Buxton.

Board Action Requested

Hear Public Comments

Item Presenter

Robert Outten, County Manager



Presentation on the Mirlo Centennial

Description

The Chicamacomico Historical Association is planning a series of events to commemorate the 100th anniversary of the rescue of the British oil tanker, the S.S. Mirlo, which took place on August 16, 1918.

A presentation will be made to the Board about plans to remember and honor the Chicamacomico lifesavers.

Board Action Requested

None - Informational Presentation

Item Presenter

John Griffin, President of the Chicamacomico Historical Association

Easter Week Activities at Chicamacomico

Chicamacomico Life Saving Station & Museum opens for the 2018 season on Monday, April 2.

2018 is the centennial of the Mirlo rescue. A detailed account of that famous local rescue can be found at our website www.chicamacomico.org.

The opening week for this Mirlo Centennial Year will feature several events. All are open to the public with admission fees which are good for the entire week.

On Thursday April 5, from Noon to 2 PM Dixie Browning will be on hand to launch and sign her latest book "The Warfield Bride", an historical novel set at an Outer Banks Life Saving Station in the late 1800's.

At 2pm the re-enactment drill team will perform the beach apparatus drill. The drill team is made up of local men, some of whom are sons of earlier re-enactment drill team members, much the way the Life Saving Service was made up of generations of local men.

At 5pm a chicken barbecue dinner will be offered at the RWS Community Building across Highway 12 from Chicamacomico Life Saving Station.

Later in the season, we will publish our summer programs and beginning August 13 we will offer a week of events commemorating the 100th Anniversary of the Mirlo Rescue. See Chicamacomico.org or our FB page for up-to-date information or call the site at 252-987-1552. The station email is clss@embarqmail.com

GR Jan 19, 2018

MIRLO COMMEMORATION
Organized by Chicamacomico Historical Association

Centennial events span the week and Dare County from Aug. 13 through Aug. 17, 2018

Monday, Aug. 13: A “shake” show opens in the Dare County Arts Council Gallery in Manteo with a reception. Artists and community members are painting scenes on cedar shakes salvaged from the 1911 building.

Tuesday, Aug. 14: Descendants of the 1918 rescue crew will place *Mirlo* artifacts in displays at the Graveyard of the Atlantic Museum in Hatteras village.

Wednesday, Aug. 15: Descendants of the Chicamacomico lifesavers join together for dinner.

Thursday, Aug. 16: Ceremonies take place at the Chicamacomico Life-Saving Station, the day of the rescue 100 years ago. Events include opening ceremonies, a Beach Apparatus Drill at 2 p.m., wreath laying and evening entertainment.

Friday, Aug. 17, an Arts and Crafts Show will happen at the Rodanthe-Waves-Salvo Community Building, which will also serve as a gathering place during the week.

Rescue of the crew of the Tanker Mirlo

On August 16, 1918, the British flag tanker Mirlo was voyaging from New Orleans to England with a full load of gasoline, around 5,000 tons. A U boat sighted the Mirlo on a summer day and got into firing position for a torpedo attack about seven miles off of Hatteras Island. The attack was successful, and a torpedo found its mark. Mirlo was fatally damaged and the cargo of gasoline spread on the surface of the sea and started burning. The order was given to abandon ship, and the survivors of the explosion launched the gig and one lifeboat successfully. The second lifeboat fouled its hoisting gear near the waterline, and could not be launched.

Ashore, on Hatteras Island, there were ten stations of the US Lifesaving Service, which had been incorporated into the then new US Coast Guard in 1915. The closest station was the Chicamacomico Station, commanded by Keeper John Allen Midgett. The explosion was heard at the station, and the lookout quickly sighted the plume of smoke from the burning gasoline. The alarm was sounded at 1630 and the Chicamacomico crew headed for the 1874 boathouse to prepare lifeboat 1046 for launch. The weather had been rough for several days prior, and the surf was running as high as 15 feet. The surf was so rough that it took three attempts to get out past the line of breakers. The crew finally got away and about two miles out, they encountered one of the Mirlo lifeboats. They got more information from the British sailors about how many other people were on the ship initially, and how many other boats there were. The US Coast Guard crew then instructed the British crew to wait outside the line of breakers, and not attempt to land until they returned. They complied with this order, and did not attempt to land through the surf, which likely would have been fatal to seamen not well versed in surf operations.

The Chicamacomico LSS crew then proceeded to the burning wreck of Mirlo. The ship was surrounded with flaming gasoline, and smoke obscured much of their view of the ship. Through a break in the smoke and flames, they saw the second lifeboat fouled in its lifting gear and people in the water near the boat. They now started one of the most heroic chapters of Coast Guard history. In a 26 foot wood boat, surrounded by flaming gasoline, they rowed towards the stricken Mirlo. The paint on the boat was charred, their clothes and hair was charred, and they persisted. The people near the disabled Mirlo lifeboat were saved from certain death. The boat proceeded to clear water and went after the third boat from the Mirlo, the captain's gig. Lifeboat 1046 chased them down and took the boat in tow after redistributing the survivors between the lifeboat and the gig. The lifeboat crew then made four trips in through the breaking surf to land the British seamen on the shore safely.

The courage and professionalism of the Chicamacomico crew and Keeper Midgett was widely acclaimed in the print media of the day, and the entire crew received gold medals recognizing their bravery from both the United States and Great Britain.

This rescue of 42 seamen in distress remains one of the most celebrated rescues in the annals of the Life Saving Service and its successor, the US Coast Guard.

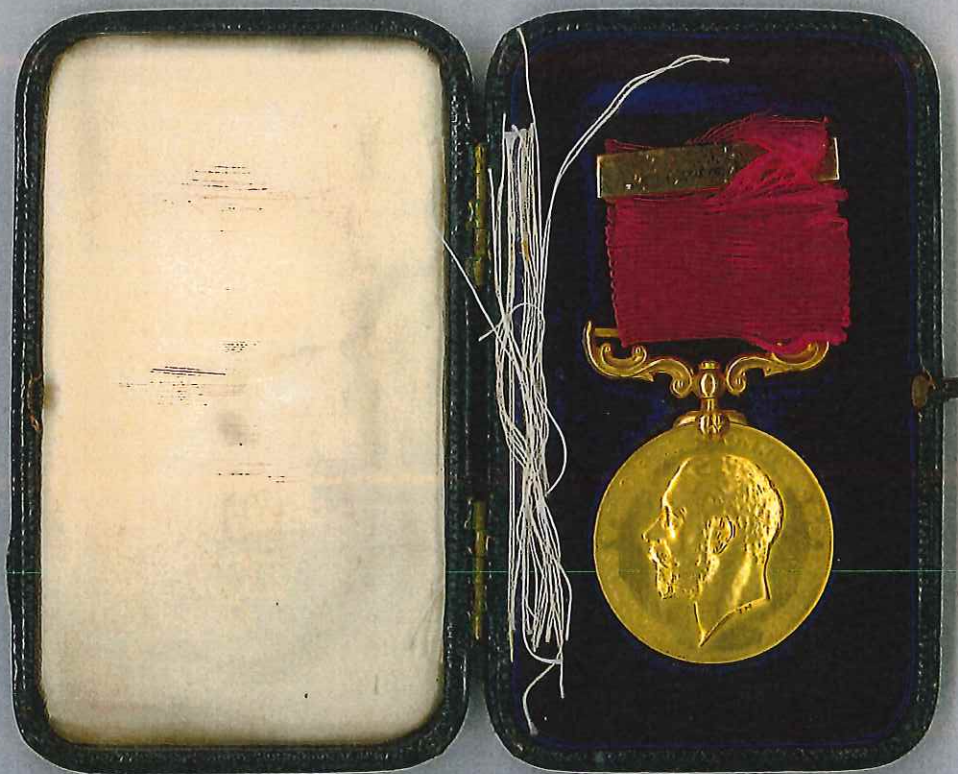
CRS



Medals for Mirlo Rescue
Large Gold Lifesaving Medal of Honor from U. S. Government
Top Right – Gold Lifesaving Medal from British Government
Lower Right – Grand Cross of the American Cross of Honor
(only 11 of these were ever awarded)
Bottom Row Left - U. S. Lifesaving Medal
Bottom Row Middle – WWI U. S. Victory Medal



This is the gold medal that was presented by King George VI on behalf of the British Government to the Chicamacomico Crew Members for their valiant efforts during the rescue of 42 British seamen that were aboard the oil tanker S.S. Mirlo on Aug 16, 1918.





CHICAMACOMICO MIRLO RESCUE



CHICAMACOMICO MIRLO RESCUE

MIRLO CENTENNIAL

AUGUST 16TH 1918



MIRLO CENTENNIAL

AUGUST 16TH 1918





NCDOT Report on Dare County Projects

Description

The North Carolina Department of Transportation (NCDOT) will give the Board of Commissioners an update report on transportation projects throughout Dare County.

Board Action Requested

None - Informational Presentation

Item Presenter

Jerry Jennings, NCDOT, Division Engineer



Dare County Land Use Plan Update

Description

The current Dare County Land Use Plan was certified by the NC Coastal Resources Commission in February 2011. It is time to begin work on the update process of the LUP. I have prepared a Power Point presentation outlining the process and the initial steps that are needed to commence this work. The requested action at this time is the designation of the Planning Director as the Planner in Charge and the Planning Board as the steering committee for the update process. The update will be completed in-house by county staff. Draft motion for the Board's consideration: " I move to designate the Planning Director as the Planner-in Charge, designate the Planning Board as the LUP steering committee and instruct the Planning Director and Planning Board to initiate work on the LUP update. "

Board Action Requested

Designation of Planning Director as Planner in Charge, designation of Planning Board as LUP Steering Committee and instructions to begin LUP update process.

Item Presenter

Donna Creef, Planning Director

Dare Land Use Plan Update

Dare County

Board of Commissioners

February 5, 2018



Land Use Plan Update

- As one of the 20 CAMA coastal counties, Dare County is required to prepare a comprehensive plan to guide development in their jurisdiction and to ensure compliance with CAMA regulations.
- LUPs are certified by the NC Coastal Resources Commission.
- Local governments are encouraged to update their LUPs every 5-10 years.

History of Dare LUPs

- Coastal Area Management Act was adopted by North Carolina in 1974.
- First Dare County Land Use Plan was adopted in May 1976.
- LUPs subsequently updated in 1982, 1987, 1994, 2003 and 2009 (certified in February 2011).

Purpose of LUP

- Land use plans are not regulatory, like a zoning ordinance, but serve as a policy document.
- Used by CAMA staff for consistency determinations in review of major CAMA permit applications.
- Provides guidance to Board of Commissioners and Planning Board in review of zoning amendments and other land use issues.

LUP Update Process

- Lengthy process, typically takes 12-18 months to update.
- Citizen participation is large component of process.
- Includes a community vision statement, demographics and policy statements on management topics set forth in CAMA statutes.

Components of LUP

- Update is key term –current LUP serves as guide. Some policies still pertinent, some policies need revisions, some policies no longer needed.
- Five required management topics and a local issue management topic.
- Public Access, Land Use Compatibility, Infrastructure Carrying Capacity, Natural Hazard Areas, and Water Quality.

Components of LUP

- Implementation strategies used in conjunction with policy statements.
- Demographics including permanent and seasonal population projections.
- Review and analysis of existing land uses and future conditions.
- Future land use maps and other maps.

Drafting of LUP Update

- Dare County has chosen to prepare last two LUP updates in-house. LUPs developed by Planning staff with assistance from GIS for map development.
- In-house development results in a better plan since we know our community better than an outside consulting firm.
- Consultants typically charge \$40,000 - \$50,000 for update.

LUP Update Process

- Designation of Planner-in-Charge -- coordinates with CAMA Planner on update.
- Local steering committee -- Dare Planning Board has served as steering committee for all LUP updates.
- Periodic reports to DCBC on progress.
- DCBC adopts LUP update before submission to Coastal Resources Commission.

LUP Update Process

- Public Participation Plan outlines public input opportunities held during update process.
- On-line questionnaire used to gather input on policy issues.
- LUP must contain a “community vision” statement describing the physical appearance and form that represents the government’s plan for the future.
- Public workshops held throughout process and public hearings on draft update once complete.

Requested DCBC Action

- Designate Planning Director as the Planner in Charge.
- Designate Planning Board as LUP steering committee.
- Instruct staff to begin development of Public Participation Plan and on-line questionnaire.



Giovanna Calvillo CUP-Home Occupation

Description

Mrs. Giovanna Calvillo has submitted an amendment request to her conditional use permit at 1386 N Hwy 64/264 on Roanoke Island. Mrs. Calvillo ' s current CUP allows for a home occupation to operate a retail shop for the sale of goods produced on site. This site is zoned R-1 and home occupations are permitted as conditional uses in the R-1 district. Mrs. Calvillo submitted an amendment request to amend the CUP to allow for her to change the home occupation to a beauty salon. With there being a change in use, staff has processed it as a new CUP. The area used for the home occupation will remain the same and meets all the requirements for home occupations set forth by the Dare County Zoning Ordinance. The Planning Board reviewed this item on January 10, 2018 and voted unanimously to recommend approval of the draft CUP attached with this cover sheet.

Board Action Requested

Motion to grant conditional use permit approval of the Calvillo home occupation as recommended by the Planning Board.

Item Presenter

Noah Gillam



Conditional Use Permit No. 1--2018

Dare County Sections: 22-2, 22-21 and 22-68.

Application of: Giovanna Calvillo for a home occupation

On February 5 2018 the Dare County Board of Commissioners considered the application of the Petitioner above named which application is on file with the Dare County Planning Department, and the Board finds as follows:

1. That the written application of Petitioner with attachments has been duly submitted to the Dare County Planning Board as required by Section 22 of the Dare County Code (hereinafter referred to as "Code");
2. The subject property is zoned R-1, residential and located at 1386 N Hwy 64/264 on Roanoke Island. This property is identified on the Dare County tax records as parcel 024192000 and located in the Manteo outside tax district.
3. That the application substantially complies with the requirements of the Code in that it requests uses permitted by conditional use permit under the Code, including home occupations;
4. That the Dare County Planning Board recommended for approval the granting of this Conditional Use Permit as requested. The Planning Board made this recommendation on January 10, 2018.
5. That the Dare County Board of Commissioners is empowered under sections of the Code set out above to grant uses such as allowed herein and insofar as the conditional use is hereinafter allowed it will not adversely affect the public interest;
6. That the hereinafter described conditional use is deemed to be reasonable and is not in degradation of the intent of the ordinance.
7. That upon the evidence received, the testimony presented, and the submitted written record, there are sufficient facts to support the issuance of this Conditional Use Permit according to the terms and conditions below:

NOW, THEREFORE, under the provisions of the Code, the following conditional use is granted to Giovanna Calvillo for a home occupation at 1386 N Hwy 64/264 subject to such conditions as are hereinafter set out:

CONDITIONAL USE: a home beauty salon to be located on the premises according to the definition of home occupation found in Section 22- 2 of the Dare County Zoning Ordinance.

CONDITIONS:

1. The Petitioner shall reside on-premises and shall be the sole employee of the beauty salon. No other employees shall be employed in the beauty salon.
2. The sale of retail goods from prior approved home occupation (CUP 2-2013) shall no longer be permitted. This CUP shall be for the operation of a beauty salon that shall operate by an appointment only basis.
3. Parking for the Petitioner's personal vehicles and clients shall be provided on premises. No vehicles shall be parked on Highway 64 or the private property of other property owners in the area.
4. Hours of operations shall Monday through Saturday 8am to 8pm.
5. No sign shall be posted in the yard of the home occupation site. A small directional sign maybe located on the structure for identification of the entrance to the area used for the beauty salon.
6. No more than 25% of the floor area of the residence shall be used in conjunction with the home occupation
7. All other terms and provisions of the Dare County Zoning Ordinance shall remain in full force and effect except as herein specifically permitted otherwise;

This 5th day of February 2018

SEAL:

COUNTY OF DARE

By: _____
Robert L Woodard
Dare County Board of Commissioners

ATTEST:

By: _____
Gary Gross
Clerk to the Board

THIS PERMIT AND THE CONDITIONS HEREIN ARE ACCEPTED

By: _____
Giovanna Calvillo, Owner

APPROVED AS TO LEGAL FORM

By: _____
Robert L. Outten
County Attorney



FY 2018 Audit Contract and Four Year Agreement

Description

Attached are (1) the Audit Committee Minutes from December 12, 2017; (2) the prior audit RFP results presented to the Audit Committee; and (3) the Audit Contract, Engagement Letter and Peer Review Letter with Potter & Company. Rather than conduct a new audit RFP, and at the recommendation of staff, the Audit Committee voted to ask Potter & Company to renew for a new four year agreement subject to an annual fee increase limited to no more than 2%. The new contract is for \$65,175, an increase of 1.995% over FY 2017.

Board Action Requested

Authorize the Chairman, and Commissioner Shea as Chairman of the Audit Committee, to execute the Contract and the Engagement Letter.

Item Presenter

David Clawson, Finance Director

Dare Audit RFPs

	<u>2006</u>	<u>2010</u>	<u>2014</u>
Years covered	2006-2009	2010-2013	2014-2017
# of responses	4	9	9
Firm Chosen	Potter & Company	Potter & Company	Potter & Company
Chosen firm cost rank (1 = lowest)	2 of 4	5 of 9	4 of 5 (opened 5 highest ranked)

Lowest cost	\$ 43,650	\$ 50,000	\$ 48,000
2nd lowest cost	\$ 44,000	\$ 52,000	\$ 56,000
Potter cost	\$ 49,000	\$ 59,500	\$ 60,000

Lowest cost hours	590	610	308
2nd lowest hours	381	433	480
Potter hours	442	444	440

Lowest partner hours	100	120	48
2nd lowest partner hou	118	31	80
Potter partner hours	125	125	125

CONTRACT TO AUDIT ACCOUNTS

Of Dare County, North Carolina
Primary Government Unit

N/A
Discretely Presented Component Unit (DPCU) if applicable

On this 10th day of January, 2018,

Auditor: Potter & Company, PA Auditor Mailing Address: 106 Welton Way
Mooresville, NC 28117 Hereinafter referred to as The Auditor

and The Board of Commisioners (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 accounting principles generally accepted in the United States of America (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, 2017, and ending June 30, 2018. The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with auditing standards generally accepted in the United States of America. 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 State Board). **County and Multi-County Health Departments:** The Office of State Auditor (OSA) will require Auditors of these Governmental Units to perform agreed upon procedures (AUPs) on eligibility determination on certain programs. Both Auditor and Governmental Unit agree that Auditor shall complete and report on these AUPs on Eligibility Determination as required by OSA and in accordance with the instructions and timeline provided by OSA.
3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's Auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unqualified opinion being rendered. If during the process of conducting the audit the Auditor determines that it will not be possible to render an unqualified opinion on the financial statements of the unit, the Auditor shall contact the SLGFD staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

Contract to Audit Accounts (cont.) Dare County, North Carolina

Primary Government Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

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 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. **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 SLGFD within four months of fiscal year end. Audit report is due on October 31, 2018. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall 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 shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
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 shall be submitted in PDF format to the Secretary of the LGC for approval. The invoices shall 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 shall 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 Government 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 Fees page.)** This does not include fees for any Pre-Issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item #12).
10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall submit to the SLGFD either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue

Contract to Audit Accounts (cont.) Dare County, North Carolina

Primary Government Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

bond rate covenant. Additionally, the Auditor shall submit to the SLGFD simultaneously with the Governmental Unit's audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

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 Governmental Unit 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 fiscal year end.
12. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit shall not be billed for the pre-issuance review. The pre-issuance review shall be performed **prior** to the completed audit being submitted to the SLGFD. The pre-issuance review report shall accompany the audit report upon submission to the SLGFD.
13. The Auditor shall electronically submit the report of audit to the SLGFD 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 shall be sent to the Secretary of the LGC along with an Audit report Reissuance form.** These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings, by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit without subsequent consent of the Auditor. If the SLGFD determines that corrections need to be made to the Governmental Unit's financial statements, those corrections shall be provided within three days of notification unless another deadline is agreed to by the SLGFD.

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 SLGFD.

The SLGFD's process for submitting contracts, audit reports and invoices is subject to change. Auditors shall 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, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
15. If an approved contract needs to be amended for any reason, the change shall 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 shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload the amended contract is <http://nctreasurer.slgfd.leapfile.net> No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

Contract to Audit Accounts (cont.) Dare County, North Carolina

Primary Government Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

16. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit shall 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 shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item #23 of this contract. Engagement letters containing indemnification clauses shall not be accepted by the SLGFD.
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 shall be named along with the parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
19. The contract shall be executed, pre-audited, physically signed by all parties including Governmental Unit and the Auditor and then submitted in PDF format to the Secretary of the LGC. The current portal address to upload the 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 2017. 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 Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. **The audit should not be started before the contract is approved.**
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. 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). N/A

SIGNATURE PAGES FOLLOW FEES PAGE

Contract to Audit Accounts (cont.) Dare County, North Carolina
Primary Government Unit
N/A
Discretely Presented Component Unit (DPCU) if applicable

FEES – PRIMARY GOVERNMENT

AUDIT: \$ 62,175

WRITING FINANCIAL STATEMENTS: \$ \$3,000

ALL OTHER NON-ATTEST SERVICES: \$ See Engagement Letter

For all non-attest services the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Governmental Auditing Standards* (as applicable). Bookkeeping and other non-attest services necessary to perform the audit shall be included under this contract. However, bookkeeping assistance shall be limited to the extent that the Auditor is not auditing his or her own work or making management decisions. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience necessary to oversee the services and accept responsibility for the results of the services. Financial statement preparation assistance shall be deemed a “significant threat” requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. The Auditor shall maintain written documentation of his or her compliance with these standards in the audit work papers.

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 \$ 48,881.25
**** NA if there is to be no interim billing**

FEES – DPCU (IF APPLICABLE)

AUDIT: \$ _____

WRITING FINANCIAL STATEMENTS: \$ _____

ALL OTHER NON-ATTEST SERVICES: \$ _____

For all non-attest services the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Governmental Auditing Standards* (as applicable). Bookkeeping and other non-attest services necessary to perform the audit shall be included under this contract. However, bookkeeping assistance shall be limited to the extent that the Auditor is not auditing his or her own work or making management decisions. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience necessary to oversee the services and accept responsibility for the results of the services. Financial statement preparation assistance shall be deemed a “significant threat” requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. The Auditor shall maintain written documentation of his or her compliance with these standards in the audit work papers.

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

Contract to Audit Accounts (cont.) Dare County, North Carolina
Primary Government Unit
N/A
 Discretely Presented Component Unit (DPCU) if applicable

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
Robert W. Taylor
 Signature of authorized audit firm representative
 Date 1/10/18

btaylor@gotopotter.com
 Email Address of Audit Firm

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"

Please provide us the most current email addresses available as we use this information to update our contact database

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.

By
Primary Government 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 9, 2018

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, 2018. 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, 2018. 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 notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal 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 2018 and to issue our reports no later than October 31, 2018. Our fee for these services will be \$65,175. 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:

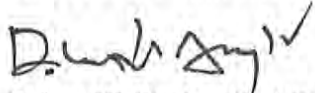
	<u>Discounted Hourly Rates</u>
Partner	\$250
Manager	175
Other Team Members	125
Clerical	50

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

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.

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
T 336-275-9886 • F 336-275-1129 • W dmj.com

Member of CPAAmerica International



Resolution Supporting LME/MCO Services in North Carolina

Description

Services that are provided to those with mental health problems, developmental disabilities, and substance use disorders are done through a cohesive system of care by Local Management Entities/Managed Care Organizations (LME/MCO) with Trillium being the LME/MCO for Dare County.

Attached is a resolution asking the North Carolina Legislature to continue the LME/MCO model rather than consider allowing privatized, for-profit enterprises to serve this vulnerable population.

Board Action Requested

Adopt Resolution

Item Presenter

Vice Chairman Wally Overman



RESOLUTION

URGING THE NORTH CAROLINA LEGISLATURE TO LIMIT THE ENTITIES THAT CAN OPERATE BEHAVIORAL HEALTH AND SUBSTANCE USE SERVICE PLANS

WHEREAS, the people of North Carolina benefit from the cohesive system of care that has been put in place to provide services to those with mental health problems, developmental disabilities, and substance use disorders (known as the MH, I/DD, and SU communities); and

WHEREAS, the system that currently is in place consists of Local Management Entities that serve as Managed Care Organizations (LME/MCO's); and

WHEREAS, the LME/MCO system has proven effective in providing quality care to those with mental health problems, developmental disabilities, and substance use disorders throughout all regions of North Carolina including rural areas which would otherwise be severely underserved; and

WHEREAS, in each community they serve, LME/MCO's are responsive to local input from county stakeholders including elected officials, law enforcement, schools, social services, and public health departments and since the LME/MCO staff live in the communities they serve they have a vested interest in making sure that quality care is delivered to their neighbors; and

WHEREAS, LME/MCO's already have established relationships that are required to collaborate with other local agencies that support the same individuals in the MH, I/DD, and SU communities; and

WHEREAS, LME/MCO's are uniquely qualified to provide a continuum of care by coordinating services and utilizing all Federal/State/County funding streams and as local governmental entities they serve the public trust by operating in an open and transparent way; and

WHEREAS, people benefit from the reinvestment that LME/MCO's make in their communities such as the funding of Oxford Houses that assist those in recovery, school programs such as Rachel's Challenge that safeguard against bullying and suicide, and support for wellness programs that help children and adults with intellectual and developmental disabilities; and

WHEREAS, the LME/MCO system has worked well for the people of North Carolina and should be continued by the Legislature rather than allowing private insurance companies or other private, non-local entities to manage these sensitive responsibilities on a for-profit basis that could be contrary to the public's best interest; and

WHEREAS, in privatized operations where money is diverted towards profits, children and adults are deprived of services that those funds could have provided under the LME/MCO model; and

WHEREAS, private insurance companies will only manage Federal Medicaid funding, and NOT manage State and block grant funding thereby forfeiting the ability to leverage the coordination of ALL funding streams to provide a full continuum of care for the whole person in the most efficient and economic manner while assuring openness and transparency.

NOW THEREFORE BE IT RESOLVED that the Dare County Board of Commissioners respectfully requests that the North Carolina General Assembly allow the LME/MCO model for managing MH, I/DD, and SU services to continue rather than considering privatized, for-profit enterprises which could prove to be detrimental to this vulnerable population.

Adopted this the 5th day of February, 2018.

Robert Woodard, Chairman

ATTEST:

Gary Lee Gross, Clerk to the Board



Public Hearing -- 2017 S-10 Supplement to Dare County Code

Description

American Legal Publishing Company has completed an update of the Dare County Code of Ordinances with all of the amendments that have been adopted between January 1, 2017 and the end of 2017. Although all of the amendments have previously been adopted, it is recommended that a public hearing on the complete S-10 supplement be held.

Board Action Requested

Conduct hearing and adopt resolution. -- "I move to adopt the attached resolution for the 2017 S-10 supplement of the Dare County Codes of Ordinances.

Item Presenter

Donna Creef

RESOLUTION ENACTING AND ADOPTING A SUPPLEMENT
TO THE DARE COUNTY CODE OF ORDINANCES

WHEREAS, American Legal Publishing Corporation of Cincinnati, Ohio has completed the 2017 S-10 supplement to the County of Dare Code of Ordinances, which supplement contains all ordinances of a general and permanent nature enacted since the prior supplement to the County of Dare Code of Ordinances; and

WHEREAS, American Legal Publishing Corporation has recommended the revision or addition of certain sections of the Code of Ordinances which are based on or make reference to the North Carolina General Statutes; and

WHEREAS, it is the intent of the Dare County Board of Commissioners to accept these updated sections in accordance with the changes in the law of the State of North Carolina; and

WHEREAS, it is necessary to provide for the usual daily operation of Dare County and for the immediate preservation of the public peace, health, safety, and general welfare of the Dare County that this ordinance take effect at an early date;

NOW THEREFORE BE IT ORDAINED BY THE DARE COUNTY BOARD OF COMMISSIONERS

1. That the 2017 S-10 supplement to the County of Dare Code of Ordinances as submitted by American Legal Publishing Corporation of Cincinnati, Ohio and attached hereto is hereby adopted by reference as if set out in its entirety,
2. Such supplement shall be deemed published as of the day of its adoption and approval by the Dare County Board of Commissioners and such supplement shall be inserted into the Code of Ordinances kept on file in the Office of the Clerk.

Robert L. Woodard, Sr. Chairman

Date:

SEAL:

Gary Gross, Clerk to the Board



Consent Agenda

Description

1. Approval of Minutes (01.22.18)
2. Advertise 2017 Tax Year Liens

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

MINUTES

DARE COUNTY BOARD OF COMMISSIONERS MEETING

Dare County Administration Building, Manteo, NC

5:00 p.m., January 22, 2018

Commissioners present: Chairman Robert Woodard, Vice Chairman Wally Overman
Jack Shea, Steve House, Rob Ross, Jim Tobin, Danny Couch

Commissioners absent: None

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

Chairman Woodard called the meeting to order at 5:02 p.m. He invited George Lurie from the Jewish Community of the Outer Banks to share a prayer, and then he led the Pledge of Allegiance to the flag.

ITEM 1 – OPENING REMARKS – CHAIRMAN’S UPDATE

Following is a brief outline of the items mentioned by Chairman Woodard during his opening remarks, which can be viewed in their entirety in a video on the Dare County website –

- Announced that the Buxton beach nourishment project is approximately 77% complete.
- Said Commissioner Couch and the COA Task Force have had good public engagement.
- Reported on the inspirational service that was held to honor Dr. Martin Luther King, Jr.
- Voiced thanks for better weather, kids back in school, and an open federal government.
- Expressed his condolences to the families of Ray Midgett and Wayne Rex Sample.

ITEM 2 – PUBLIC COMMENTS

The Manager outlined the procedure for making public comments in Manteo and via the video link to the Fessenden Center in Buxton. Nobody responded to the invitation to make public comments.

ITEM 3 – TRILLIUM HEALTH RESOURCES – ANNUAL REPORT

Dave Peterson, Central Regional Director for Trillium Health Resources, presented an annual report on the LME/MCO (Local Management entity/Managed Care Organization) that provides mental health, intellectual and developmental disability and substance use services to twenty-five counties in eastern North Carolina including Dare County. He explained that the mission of Trillium is to transform the lives of people in need by providing ready access to quality care and provided statistics about the number of people that are served. Mr. Peterson cited challenges that LME/MCO's face in dealing with recurring state and federal budget cuts and proposed Medicaid reform. He also outlined how Trillium is addressing the opioid crisis and how they reinvest in the communities they serve.

ITEM 4 – DARE COUNTY SOIL AND WATER QUARTERLY REPORT

Ann Daisey, on behalf of the Soil and Water Conservation District, gave a quarterly report to the Board of Commissioners. She outlined the cost share programs being implemented throughout Dare County and the financial benefit that is received. Ms. Daisey discussed stormwater runoff and provided details about marsh sill and other projects. She noted that the bookmark contest for 5th grade students has completed its 12th year. Ms. Daisey also fielded Commissioner questions about ditch cleanup and alligator weed control.

ITEM 5 – REQUEST FOR PUBLIC HEARING – CODE OF ORDINANCES

Mr. Outten explained that although each ordinance approved by the Board during 2017 has already been adopted, a Public Hearing should be held and afterward the Board should vote to codify all the 2017 ordinances as the S-10 Supplement to the Code of Ordinances.

MOTION

Vice Chairman Overman and Commissioner House motioned to schedule a Public Hearing on the S-10 Supplement to the Code of Ordinances for 10:00 a.m. on February 5, 2018. Commissioner Shea seconded the motion.

VOTE: AYES unanimous

ITEM 6 – UPDATE REPORT ON CURRENT TV

Public Information Officer Dorothy Hester and Channels Manager Bobby Dobbs gave an update report on the programming and upgrades that have been made to the Current TV channels, formerly known as the Government & Education Channels or Gov-Ed TV. It was explained that Current TV is a collaboration to provide quality local programming that is now available to anyone in the world with an internet connection. Vice Chairman Overman was thanked for his participation as a member of the Governing Committee for Current TV.

ITEM 7 – RESOLUTION – VICTIMS' RIGHTS LEGISLATION (Att. #1)

Chairman Woodard presented a resolution in support of HB551/SB595 known as Marsy's Law to protect the rights of North Carolina crime victims. If passed, Marsy's Law would ensure that victims of violent crimes receive the same rights that are afforded to criminals including the right to notification of release and the right to speak at criminal proceedings.

MOTION

Commissioner Shea motioned to adopt the resolution as presented.
Commissioner House and Vice Chairman Overman seconded the motion.
VOTE: AYES unanimous

ITEM 8 – NC MARINE FISHERIES MOVE TO DEFINE COMMERCIAL FISHING (Att. #2)

Commissioner House explained the North Carolina Marine Fisheries Commission (MFC) is once again considering a change in the definition of what constitutes a Commercial Fisherman. He said the action that is underway by MFC would, among other things, dictate a percentage of personal income that must be derived from commercial fishing. He expressed concern that this would be devastating to the industry and make fresh, locally caught seafood less accessible to consumers. Commissioner House explained that the current North Carolina General Statutes already define commercial fishing and expressed concern that MFC is not considering the economic impact that has been well documented by the Rural Center. He gave details about a public forum that will be held in Wrightsville Beach on February 14, which he plans to attend. Commissioners discussed the issue and echoed Commissioner House’s concern saying that this action is a horrible assault on our watermen and an attempt to eliminate commercial fishing. Commissioner House presented a resolution to the Board vehemently opposing the MFC action. Chairman Woodard outlined two key points that were cited in a separate resolution he received from Outer Banks Catch and recommended that they be incorporated into the Dare County resolution.

MOTION

Commissioner Shea motioned to adopt the resolution presented by Commissioner House with the addition of two key points from Outer Banks Catch.
Commissioner Tobin seconded the motion.
VOTE: AYES unanimous

ITEM 9 – CONSENT AGENDA

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

MOTION

Commissioner House motioned to approve the Consent Agenda:

- 1) Approval of Minutes (01.08.18) **(Att. #3)**
- 2) Transportation Department – FY2018 Drug & Alcohol Testing Policy
- 3) Revision to the Board of Commissioners List of 2018 Meeting Dates
- 4) Appointment of Deputy Finance Officers
- 5) Tax Collector’s Report

Commissioner Shea seconded the motion.
VOTE: AYES unanimous

ITEM 10 – BOARD APPOINTMENTS

- 1) Special Motor Vehicle Valuation Review Board
Commissioner Shea motioned to appoint David Light.
Commissioner House seconded the motion.
VOTE: AYES unanimous

2) Tourism Board Appointment – Town of Kitty Hawk

Vice Chairman Overman motioned to appoint Councilman Jeff Pruitt.

Commissioner Shea seconded the motion.

VOTE: AYES unanimous

ITEM 11 – COMMISSIONERS’ BUSINESS & MANAGER’S/ATTORNEY’S BUSINESS

Commissioners and the County Manager frequently make extensive remarks, which can be viewed in their entirety in a video on the Dare County website. Following is a brief summary outline of the items mentioned by Commissioners during this segment –

Commissioner Shea

- Noted that the Board of Commissioners stand ready to face the challenges that are ahead for 2018 and expressed hope that the year will be a good one for everyone.

Commissioner Couch

- Expressed condolences to the families of Rose Davenport, Rex Sample & Ray Midgett.
- Gave an update on the COA Task Force and said he’s proud to be part of this endeavor.

Commissioner Tobin

- Announced the 30th anniversary of the Outer Banks Senior Games and gave details about the opening ceremonies that are planned for this year’s competition.
- Reported on a meeting held with officials from NOAA about the proposed expansion of the Monitor National Marine Sanctuary. He said it was a positive meeting where good ideas were presented although they have not yet been federally approved. He said it was obvious that the agency had truly listened to the public during the scoping meetings.
- Commissioner Tobin summarized the meeting he attended in San Francisco for the National Summit of Marine Sanctuaries.

Commissioner Ross

- Mentioned the upcoming groundbreaking ceremony for The Outer Banks Hospital’s new Radiation Therapy Center.
- Gave details about an event coming up at Captain George’s Seafood Restaurant where Mandy Cohen, the Secretary of North Carolina’s Department of Health and Human Services, will be addressing unemployment for those with disabilities.
- Noted a Stakeholders Meeting that he will be attending related to the passenger ferry service that NCDOT plans to launch between Hatteras and Ocracoke Islands.
- Said he looks forward to an Open House event that is being conducted by GEM (Gentle Expert Memorycare).
- Informed the Board that the Albemarle Commission is now looking at leasing space in Elizabeth City for their new headquarters as an alternative to building a new facility.
- Commissioner Ross raised an item concerning the Board of Commissioners meeting that is scheduled to occur immediately after this year’s Easter weekend. He suggested that the April 2, 2018 Board meeting be rescheduled to the next day on Tuesday, April 3.

MOTION

Commissioner Ross motioned to move the April 2, 2018 meeting to April 3, 2018.

Commissioner Shea seconded the motion.

VOTE: AYES unanimous

Commissioner House

- Expressed his condolences to the families of Ray Midgett and Rex Sample.
- Reported on a very successful Science Fair that was conducted by the Dare County Youth Council in tandem with the Coastal Studies Institute.
- Thanked the Board for adopting a resolution in opposition to the Marine Fisheries action to redefine commercial fishing. He said he will be altering his Valentine's Day plans to attend the public forum that is scheduled to be held in Wrightsville Beach and on behalf of the Board he will formally present the Dare County resolution at that event.
- Presented the SPCA Pet of the Week video & encouraged people to consider adoption.

Vice Chairman Overman

- Provided details about an upcoming event called "Keeping Current" that is being held at the Ark Church to empower and equip parents, teachers, and others with the tools necessary to prevent substance use.
- Mention was made of the recent Open House event at the Coastal Studies Institute.
- The Vice Chairman encouraged people to participate in the series of Town Hall meetings that the Saving Lives Task Force will be presenting during 2018 and gave details about the event planned for February 7 at the First Flight High School Auditorium.

Chairman Woodard

- Asked his fellow Commissioners to look over a list of 2018 Goals & Priorities so that this information could be presented in February to the people of Dare County.

MANAGER'S/ATTORNEY'S BUSINESS

1. Mr. Outten said he received a phone call from the office of Congressman Jones asking if the Board had interest in having the federal government conduct a public hearing in Dare County on the issue of offshore drilling. Chairman Woodard said this would be appropriate in view of the new federal 5-year plan concerning offshore energy. Commissioners agreed by consensus to have the County Manager let Congressman Jones know that the Board would like such a meeting to be held in Dare County.
2. The County Manager reported that Weeks Marine is working diligently on the Buxton beach nourishment project, which is approximately 80% complete. He summarized talks that have occurred about the firm's request to extend the completion of the contract without penalty. He noted that the Board had previously discussed this matter in Closed Session and determined that a 40 day extension would be appropriate. Mr. Outten explained that Weeks Marine has agreed to a 40 day extension, which needs approval in an open session of the Board.

MOTION

Commissioner Tobin motioned to approve the 40-day extension as outlined. Vice Chairman Overman and Commissioner House seconded the motion.

VOTE: AYES unanimous

- 3. Mr. Outten informed the Board of a cooperative effort that is underway with Dare County and the Town of Kill Devil Hills Planning Department. He said some Dare County Building Inspectors will be doing site work in the Town in order to achieve their level three certifications. In exchange for this, the County will help the Town fill in gaps that may occur in the future when the Town’s Inspectors may be on vacation or sick leave.

Chairman Woodard asked Public Information Officer Dorothy Hester to share any items from her Department. An announcement was made that a Town Hall Community Meeting is planned for 7:00 p.m., March 19 immediately following the 5:00 p.m. regularly scheduled Commissioners meeting that same day. She explained that the Community Meeting will give people a much less formal opportunity to engage in dialogue with Commissioners on any topic of concern. She also gave an update on plans that are underway for a ceremony to dedicate the new Pea Island Bridge as the Capt. Richard Etheridge Bridge, which is the name that was requested by the Dare County Board of Commissioners. It was also noted that Karen Brown and the Outer Banks Chamber of Commerce are developing a video about economic development that will be featured on Current TV.

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

MOTION

Commissioner Shea motioned to adjourn the meeting.

Commissioner House seconded the motion.

VOTE: AYES unanimous

At 7:14 p.m., the Board of Commissioners adjourned until 9:00 a.m., February 5, 2018.

Respectfully submitted,

[SEAL]

By: _____
Gary Lee Gross, Clerk to the Board

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



Advertise 2017 Tax Year Liens

Description

The total unpaid taxes as of January 26, 2018 on Real Estate are \$ 3,423,924.00. The Tax Collector will advertise unpaid taxes on Real Estate in the March 7, 2018 edition of the Outer Banks Sentinel.

Board Action Requested

Order the Tax Collector to advertise the 2017 Real Estate tax liens.

Item Presenter

Becky Huff, Tax Collector



Board Appointments

Description

Following are the Boards and Committees that need appointments or reappointments this month. Attached are the following:

1. Summary - All appointments being presented to the Board of Commissioners on February 5, 2018
2. Planning Board

Board Action Requested

None

Item Presenter

Robert Outten, County Manager

Board Appointments – February 5, 2018

Planning Board

- The following terms expire in February:
John Finelli
Charles B. Read, Jr.
- Applications for John Finelli's At Large seat have been received from:
John DeBoy
Robert C. Edwards
A. Gordon (Don) Milbrath
William J. Overman, Jr.
Stephen Smith
John Towler
David Twiddy
- No applications have been received for Charles B. Read, Jr.'s District Three seat.
- John Finelli and Charles B. Read, Jr. would like to be reappointed.

UPCOMING BOARD APPOINTMENTS

March 2018	Nursing Home Community Advisory Council
April 2018	Airport Authority Manns Harbor Marina Commission
May 2018	Extra Territorial Jurisdiction District–Nags Head Veterans Advisory Council Zoning Board of Adjustment – Dare County



Planning Board

Description

See Attached Summary

Board Action Requested

Take Appropriate Action

Item Presenter

Robert Outten, County Manager

February 5, 2018

BOARD APPOINTMENTS

PLANNING BOARD

(Three Year Term)

The following have terms to expire this month:

John Finelli

(At Large)

(Current Term 2/15 – 2/18)

(Originally Apptd. 3/03)

Charles B. Read, Jr.

(District Three)

(Current Term 2/15– 2/18)

(Originally Apptd. 2/15)

All would like to be reappointed.

Applications that qualify for the At Large seat have been received from:

John DeBoy

Robert C. Edwards

A. Gordon (Don) Milbrath

William J. Overman, Jr.

Stephen Smith

John Towler

David Twiddy

No applications have been received for the District Three seat.

Other Members: See attached list

PLANNING BOARD
(Staggered/Three Year Term)

The Planning Board meets to review and recommend action on land use and Development plans and issues for the unincorporated areas of Dare County.

<u>MEMBER</u>	<u>TERM EXPIRATION</u>	<u>ACTION</u>
Jeff Landreth 1135 Burnside Rd. Manteo, NC 27954 473-1569 District 1	2-19	Apptd. 6-16
David Overton 418 Berry Dr. Manteo, NC 27954 473-4802 At Large	2-20	Apptd. 2-08 Reapptd.2-11,14,17
John Finelli, Ch. Box 555 Kitty Hawk, NC 27949 261-8786 At Large	2-18	Apptd. 3-03 Reapptd.2-06,09,12,15
Beth Midgett P.O. Box 250 Hatteras, NC 27943 986-2346 District Four	2-20	Apptd. 8-04 Reapptd.2-06,08,11,14,17
Terry Gore 140 N. Fearing Place Manteo, NC 27954 347-6710 (H),449-0539 (O) At-large	2-19	Apptd. 2-16
Michael Barr 333 Eagle Dr. Kill Devil Hills, NC 27948 480-1499(H), 261-3266(O) District Two	2-20	Apptd. 8-12 Reapptd. 2/14,17
Charles B. Read, Jr. 19 Mallard Cove Loop Southern Shores, NC 27949 255-5055 District 3	2-18	Apptd. 2-15

NOTES

MEETING DATE: 2ND Monday of each month
7:30 p.m., DCBC Meeting Room

2/9/96 Attorney Cole referred to the Ordinance Book regarding appointments to the Planning Board. He noted that all appointments should be for three years after an initial staggered term of one, two and three years. The appointments have been for two years. He suggested that in order to comply with the ordinance, that the members whose terms expired in February be given one more year and the rest of the members be given one more year. Approved by the DCBC, unanimous.

All Board members were appointed/reappointed on 2/3/97.

2/02 - Jim Kinghorn appointed to replace J.W. Kierzkowski.

3/03 - John Finelli replaced Jon Britt.

4/03 - Ricky Scarborough, Jr. appointed to fill unexpired term of Mary Aldridge.

8/04 - Beth Midgett filled unexpired term of Jim Kinghorn.

2/05 - Robert Lewis replaced Marcia Parrott.

9/05 - Catherine Morris filled unexpired term of Robert Lewis.

10/07 - Dan Oden, Jr. filled unexpired term of Joseph Thompson.

2/08 - David Overton replaced John G.B. Myers.

2/08 - Henry Haywood replaced Catherine Morris.

8/12 - Michael Barr filled unexpired term of Henry Haywood.

2/15 - Charles B. Read, Jr. replaced Dan Oden, Jr.

2/16 - Terry Gore replaced Elmer Midgett.

2/16 - John Finelli was moved to the At Large seat and apptd. Chairman.

2/16 - Charles Read was moved to the District 3 seat.

6/16 - Jeff Landreth filled unexpired term of Ricky Scarborough, Jr.

REVISED 2/17

APPLICATION FOR APPOINTMENT TO
DARE COUNTY ADVISORY BOARDS AND COMMITTEES

The Dare County Board of Commissioners believes all citizens should have the opportunity to participate in governmental decisions. One way of participating is by serving as a citizen member on one of the county's advisory boards or committees. If you would like to be considered for appointment to an advisory board or committee, please complete the form below and mail to Rhonda Creef, Dare County Deputy Clerk to the Board, P.O. Box 1000, Manteo, N.C. 27954 or fax it to her at 473-6312, or send it by email to rhonda@darenc.com

Advisory Board or Committee interested in:

1st choice Game and wildlife commission - District 2

2nd choice Planning Board

3rd choice _____

Name John DeBoy

Address 303 Eagle Dr.

City/State/Zip KDH NC 27498

Email Address deboy@charter.net

Telephone Home: 252-207-8912

Business: 252-480-9921

Resident of Dare County: yes no

Occupation: Custom Home Builder

Business Address: 303 Eagle Drive, KDH NC 27948

Educational background:

High School Graduate

Business and civic experience and skills:

OBX Home Builders Association President 2012 & 2013

Beach Food Pantry BoD 2013-2014

Other Boards/Committees/Commissions on which you presently serve:

Dare County Flood Insurance CRS committee member

OBX Home Builders Assoc. BoD 2010-current

REFERENCES

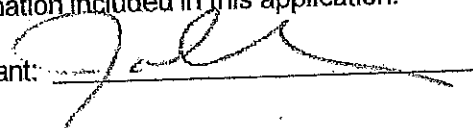
List three persons who are not related to you and who have definite knowledge of your qualifications for the position for which you are applying.

Name	Business/Occupation	Address	Telephone
William Daughtry			757-630-1134
David Craig			252-489-8729
Sam Barker			252-207-6796

I understand this application will be kept on the active file for three years and I hereby authorize Dare County to verify all information included in this application.

Date: 5-22-15

Signature of applicant:



FOR OFFICE USE ONLY:

Date received: _____

APPLICATION FOR APPOINTMENT TO
DARE COUNTY ADVISORY BOARDS AND COMMITTEES

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Advisory Board or Committee interested in:

1st choice Tourism Board

2nd choice Dare County Planning Board - At Large, Dist. 2

3rd choice _____

Name Robert C Edwards

Address 2437 S Memorial Ave

City/State/Zip Nags Head, NC 27959

Email Address bob.edwards@nagsheadnc.gov

Telephone Home: 480-3722

Business: 757-576-3777 - cell

Resident of Dare County: yes no

Occupation: Retired

Business Address: _____

Educational background:

Diploma Orange County High; BS Commerce Univ. of Virginia; Masters - Va Tech AMA Services

Business and civic experience and skills:

Owner RC Edwards & Assoc. Construction Co.; Managerial position - E.I. Dupont Co.; Westvaco Co.

WR Greene Co and Union Camp Corp.

Other Boards/Committees/Commissions on which you presently serve:

Nags Head Board of Commissioners

REFERENCES

List three persons who are not related to you and who have definite knowledge of your qualifications for the position for which you are applying.

Name	Business/Occupation	Address	Telephone
<hr/>			
<hr/>			
<hr/>			

I understand this application will be kept on the active file for three years and I hereby authorize Dare County to verify all information included in this application.

Date: 12/11/15

Signature of applicant:



FOR OFFICE USE ONLY:

Date received: _____

APPLICATION FOR APPOINTMENT TO
DARE COUNTY ADVISORY BOARDS AND COMMITTEES

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Advisory Board or Committee interested in:

1st choice Airport Authority

2nd choice Waterways Commission

3rd choice Planning Board *At large, Dist. 2*

Name A. Gordon (Don) Milbrath

Address 2711 S. Virginia Dare Trail

City/State/Zip Nags Head NC 27959

Email-Address milbrathdon@gmail.com

Telephone Home: 252/441-2108

Business: 303/908-1579

Resident of Dare County: yes no

Occupation: Consultant/Restaurateur

Business Address: Colorado

Educational background:

BS In Business Admin, UNC at Chapel Hill

numerous graduate level courses incl. National Defense Unisversity, Naval War College

Business and civic experience and skills:

resume available upon request. Chairman Greenwood Village (CO)

Planning Board, President, Special Tax District (CO)

Other Boards/Committees/Commissions on which you presently serve:

Nags Head Board of Adjustments

REFERENCES

List three persons who are not related to you and who have definite knowledge of your qualifications for the position for which you are applying.

Name	Business/Occupation	Address	Telephone
<hr/>			
Charles Evans, Attorney,	Manteo,	252/256-0545	
<hr/>			
Melanie Smith, Business Owner,	Kill Devil Hills,	252/441-5418	
<hr/>			
Kevin Zorc, Fire Chief,	Nags Head,	252/441-5909	
<hr/>			

I understand this application will be kept on the active file for three years and I hereby authorize Dare County to verify all information included in this application.

Date: 9/20/17 Signature of applicant: A. Gordon [Signature]

FOR OFFICE USE ONLY:

Date received: 9/20/17

Other Boards/Committees/Commissions on which you presently serve:

NONE

REFERENCES

List three persons who are not related to you and who have definite knowledge of your qualifications for the position for which you are applying.

Name	Business/Occupation	Address	Telephone
------	---------------------	---------	-----------

<u>CLARENCE SKINNER</u>			
<u>DR. CHARLES DAVIDSON</u>			
<u>DAY WHEELER</u>			

I understand this application will be kept on the active file for three years and I hereby authorize Dare County to verify all information included in this application.

Date: 1/26/17 Signature of applicant: [Signature]

FOR OFFICE USE ONLY:

Date received: 1/26/17

APPLICATION FOR APPOINTMENT TO DARE COUNTY ADVISORY BOARDS AND COMMITTEES

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Advisory Board or Committee interested in:

1st choice ABC Board

2nd choice Planning Board - At Large, Dist. 2

3rd choice Zoning Board of Adjustments

Name Stephen Smith

Address 321 Jean Ct.

City/State/Zip Kill Devil Hills, NC 27948

Email Address target1982002@yahoo.com

Telephone Home: (252) 216-6820

Business: (252) 475-5980

Resident of Dare County: yes no

Occupation: Deputy Sheriff

Business Address: 962 Marshall C. Collins Dr.

Educational background:

B.A. Criminal Justice - UNC - Wilmington

M.P.A - Planning Concentration - ECU

Business and civic experience and skills:

12 years law enforcement, 4 years w/North Carolina Emergency Mgt.

4 years Planning/Code w/Town of Kitty Hawk

Other Boards/Committees/Commissions on which you presently serve:

None

REFERENCES

List three persons who are not related to you and who have definite knowledge of your qualifications for the position for which you are applying.

Name	Business/Occupation	Address	Telephone
<u>Beverly Boswell</u>	<u>Medical/DCBOC</u>	<u>KDH</u>	<u>(252) 216-9820</u>
<u>Doug Doughtie</u>	<u>DCSO</u>	<u>KDH</u>	<u>(252) 216-9898</u>
<u>Jordan Hennessy</u>	<u>Aide to Sen. Cook</u>	<u>Southern Shores</u>	<u>(252) 619-3606</u>

I understand this application will be kept on the active file for three years and I hereby authorize Dare County to verify all information included in this application.

Date: 8-17-15 Signature of applicant: Stephen Smith

FOR OFFICE USE ONLY:

Date received: _____

**APPLICATION FOR APPOINTMENT TO
DARE COUNTY ADVISORY BOARDS AND COMMITTEES**

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Advisory Board or Committee interested in:

1st choice Planning Board At Large or District 2

2nd choice Tourism Board

3rd choice _____

Name: John Towler

Address: 1704 Virginia Avenue

City/State/Zip Kill Devil Hills, NC 27948

Telephone Home: (252) 216-9999

Business: (252) 449-5329

Resident of Dare County: yes no

Occupation: police sergeant (Investigations)

Business Address: 102 Town Hall Drive, Kill Devil Hills, NC 27948

Educational background:

1989 Graduated from Cal State University Chico, BA German, 1995 Graduated from Pitt Community College's BLET program,

Business and civic experience and skills:

Member of Domestic Violence Prevention Organization (2005-Present), Member of Child Abuse Task Force (2010-Present), Member of Dare Community Crime Line (2005-Present), YMCA Board of Directors (2011 - Present)

Other Boards/Committees/Commissioners presently serving on:

Board, Committee, or Commission:

none for the Dare County

Expiration Date of Terms:

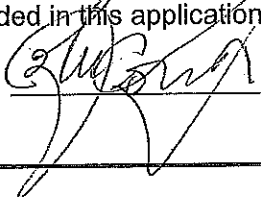
REFERENCES

List three persons who are not related to you and who have definite knowledge of your qualifications for the position for which you are applying.

Name	Business/Occupation	Address	Telephone
Sheila Davies	Mayor, Town of Kill Devil Hills	POB 1605, KDH NC	(252) 475-0033
Donna Trivette	Chair, YMCA Board of Directors,	3000 S. Croatan Hwy, NH	(252) 449-8897
Temple Hegge	Outer Banks Hotline	602 Amanda Street, Manteo	(252) 473-3366

I understand this application will be kept on the active file for five years and I hereby authorize Dare County to verify all information included in this application.

Date: 2/4/2012
2/2015

Signature of applicant: 

FOR OFFICE USE ONLY:

Date received: _____

Date forwarded to County Commissioners: _____

APPLICATION FOR APPOINTMENT TO
DARE COUNTY ADVISORY BOARDS AND COMMITTEES

The Dare County Board of Commissioners believes all citizens should have the opportunity to participate in governmental decisions. One way of participating is by serving as a citizen member on one of the county's advisory boards or committees. If you would like to be considered for appointment to an advisory board or committee, please complete the form below and mail to Rhonda Creef, Dare County Deputy Clerk to the Board, P.O. Box 1000, Manteo, N.C. 27954 or fax it to her at 473-6312, or send it by email to rhonda@darenc.com

Advisory Board or Committee interested in:

1st choice Manns Harbor Commission

2nd choice Planning Board - At Large, Dist. 1

3rd choice _____

Name David Twiddy

Address 101 Weir Point Drive

City/State/Zip Manteo, NC 27954

Email Address dstwiddy@centurylink.net

Telephone Home: 252.473.3827

Business: _____

Resident of Dare County: yes no

Occupation: Dare County Schools Transportation Director

Business Address: 1013 Driftwood Dr. Manteo NC 27954

Educational background:

Manteo High School

Business and civic experience and skills:

Currently I am on the Airport Board, North Carolina Association of School Administrators, and the past

President for North Carolina Pupil Transportation Association. Served 8 years on the Manns Harbor Fire Department

Other Boards/Committees/Commissions on which you presently serve:
five as the Chief.

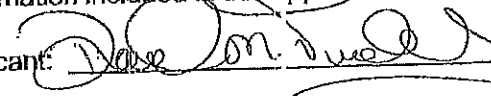
REFERENCES

List three persons who are not related to you and who have definite knowledge of your qualifications for the position for which you are applying.

Name	Business/Occupation	Address	Telephone
Doug Doughtie	Sheriff		252.475.5978
Danny Couch	BOE Member		252.475.4477
Bill Cook	NC Senator		919.715.8293

I understand this application will be kept on the active file for three years and I hereby authorize Dare County to verify all information included in this application.

Date: **2/17/2015**

Signature of applicant: 

FOR OFFICE USE ONLY:

Date received: _____



Upcoming Board Appointments

Description

The Dare County Board of Commissioners welcomes citizen participation on its many Boards and Committees.

Following is a list of the Boards and Committees that have terms expiring during the next 3 months. The list indicates when the item will be presented to the County Commissioners and any requirements that may pertain to the appointment.

Instructions on how to obtain and submit an application are attached along with additional information about each of the Boards and Committees with upcoming term appointments.

Board Action Requested

None

Item Presenter

Robert Outten, County Manager

Upcoming Board & Committee Appointments

The Dare County Board of Commissioners welcomes citizen participation on Advisory Boards and Committees. This type of grassroots public involvement is the foundation of democracy and a vital part of maintaining Dare County as a quality place to live.

Following is a list of Boards and Committees that have terms expiring during the next 3 months. The list highlights when the item will be presented to the Board of Commissioners along with any special requirements that may pertain to the appointment.

Information about how to obtain and submit applications follows the list.

March 2018

1. Nursing Home Community Advisory Council

Nursing Home Community Advisory Councils were established to maintain the intent of the Nursing Home and Adult Care Home Resident Bill of Rights within nursing homes and adult care homes across the state. The Committee promotes community involvement and cooperation to ensure quality of care for older adults. The Council is responsible for advising the County Commissioners of the general conditions that exist in Dare County's long term care facilities. 1 term expiring.

April 2018

1. Airport Authority

The mission of the Dare County Airport Authority is to manage the operation, maintenance and improvement of air services and facilities for the use, convenience, and benefit of the air traveling public. 1 term expiring

2. Manns Harbor Marina Commission

The Manns Harbor Marina Commission is a seven-member group representing recreational, commercial and local interests for the self-governing mutual purpose Manns Harbor Marina. The Commission meets six times per year and reports directly to the Dare County Board of Commissioners. 3 terms expiring

May 2018

1. Extra Territorial Jurisdiction District (ETJ) - Town of Nags Head

Dare County appointee serves as a member of the Nags Head Planning Board as well as a member of the Nags Head Board of Adjustment and represents Dare County in the ETJ District. 1 term expiring

2. Veterans Advisory Council

The Veterans Advisory Council helps Dare County Veterans by serving as a liaison with the community in coordinating services and activities benefiting Veterans and their families. Members of the Veterans Advisory Council solicit information and provide updates about community based activities honoring Veterans. 3 terms expiring

3. Zoning Board of Adjustment - Dare County

The Board of Adjustment meets to hear variances and appeals related to land use issues in the unincorporated areas of Dare County. The Chair is appointed by the Board of Commissioners and the Planning Department serves as administrative staff for this Board. 1 term expiring

-----Instructions for Obtaining and Submitting Applications-----

An application must be submitted in order for your name to be considered for a Board or Committee appointment. The form is available on the Dare County website, or by calling Janice Williams at 475-5800.

COMMISSIONERS' BUSINESS

MANAGER'S / ATTORNEY'S BUSINESS