



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, March 01, 2021

“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** Public Hearing -- Dare County Home Health Hospice
- ITEM 3** Public Comments
- ITEM 4** Presentation of County Service Pins - March 2021
- ITEM 5** Trillium Health Resources - Annual Report
- ITEM 6** Dare County Waterways Commission Planning Recommendations
- ITEM 7** Proclamation for March 2021 as the 19th Annual March for Meals Month
- ITEM 8** **Consent Agenda**
- (1) Approval of Minutes
 - (2) Dare County Sanitation Budget Amendment
 - (3) DHHS - Social Services Crisis Intervention Program and Low Income Energy Assistance Budget Amendment
 - (4) CARES Act HAVA Elections Additional Grant Award
 - (5) Audit Contract for FY2021
 - (6) Government Education Access Channels 2021-22 Proposed Budget
 - (7) Dare County Tourism Board Request Consent Expenditure from Long-Term Unappropriated Line Item 4585
- ITEM 9** **Board Appointments**
- (1) Hatteras Community Center
 - (2) Upcoming Board Appointments
- ITEM 10** **Commissioners' Business & Manager's/Attorney's Business**

ADJOURN UNTIL 5:00 P.M. ON MARCH 15, 2021



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, Sr.



Public Hearing -- Dare County Home Health Hospice

Description

A public hearing is scheduled for 9:00 a.m. regarding the Board's Resolution of Intent to consider sale or otherwise convey its home health and hospice agency, Dare Home Health & Dare Hospice (the "Agency") in a manner that ensures the continued provision of quality health care to the community it serves, which resolution was approved at the Board's regular meeting on February 1, 2021.

Board Action Requested

Conduct public hearing.

Item Presenter

Robert Outten, County Manager



Public Comments

Description

The Board of Commissioners encourages citizen participation and provides time on the agenda at every regularly scheduled meeting for Public Comments.

Covid-19 changes:

Public comment may be presented to the Board by sending an email during the meeting to dbcoc@darenc.com

Board Action Requested

Receive Public Comments

Item Presenter

Robert Outten, County Manager



Presentation of County Service Pins - March 2021

Description

The following employee receives a service pin this month:

Gina Dixon - 10 year pin

Board Action Requested

None - presentation

Item Presenter

Robert Outten, County Manager



Trillium Health Resources - Annual Report

Description

Trillium Health Resources is a LME/MCO (Local Management Entity/Managed Care Organization) that provides mental health, intellectual and developmental disability and substance use services to twenty-six counties in eastern North Carolina including Dare County.

A report will be given to the Board of Commissioners on the services that Trillium Health Resources provides to the people of Dare County.

Board Action Requested

None - Informational Presentation

Item Presenter

Dave Peterson, Trillium Health Resources, Central Regional Director

TRILLIUM HEALTH RESOURCES ANNUAL REPORT DARE COUNTY

DAVE PETERSON, MA
SENIOR REGIONAL DIRECTOR

Transforming Lives



TRILLIUM UPDATE

Trillium's mission: Transforming lives and building community well-being through partnership and proven solutions.

- Who We Are
- Medicaid Transformation Changes
- Organizational changes- Call centers, Contracts, Care Management
- COVID-19 Response
- County Data

Who We Are - Numbers

- 26 Counties
- 1,469,101 total population
- 266,000 Medicaid Eligible
- Served 58,452 individuals from mild to severe mental health needs
 - 70% with MH needs
 - 20% with SUD
 - 10% with IDD
- Approximately 500 Providers
- \$475,921,857.00 spent on services last year
- Smallest County- Tyrrell 3,665- Largest County -New Hanover 232,274
- Cover over 12,000 square miles

Trillium Map per Region

REGION	POPULATION	SQUARE MILES	# OF COUNTIES
Northern	201,969	3,511	10
Central	494,441	4,717	9
Southern	772,691	4,176	7

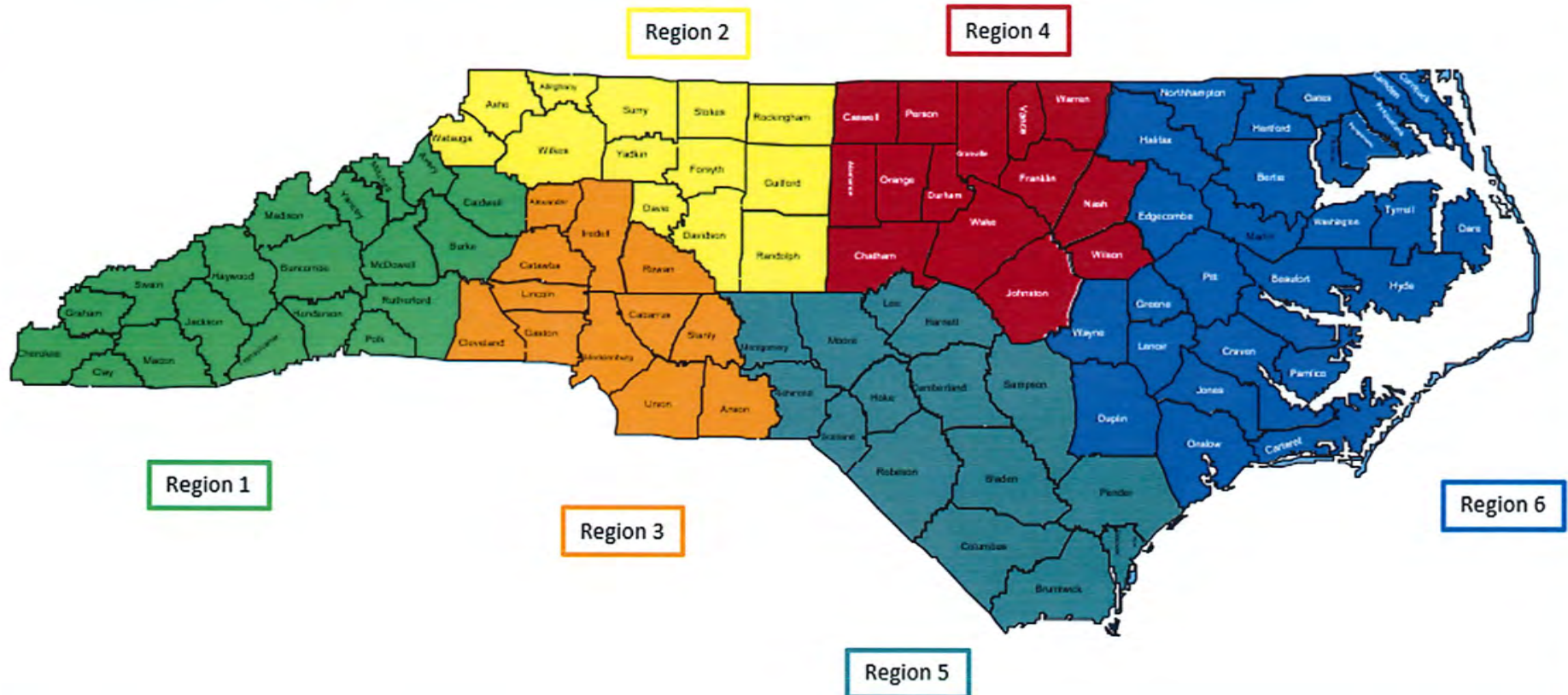


Medicaid Transformation- Standard Plans

- Standard Plan- 5 companies were awarded
 - Amerihealth Caritas NC Inc.
 - Blue Cross Blue Shield of NC
 - UnitedHealthcare of NC Inc.
 - WellCare of NC Inc.
 - Carolina Complete Health- covers regions 3, 4 and 5
- ❖ These Plans will be managing the mild to moderate Medicaid behavioral health recipients

Map of Standard Plan Regions

Managed Medicaid Coverage Regions



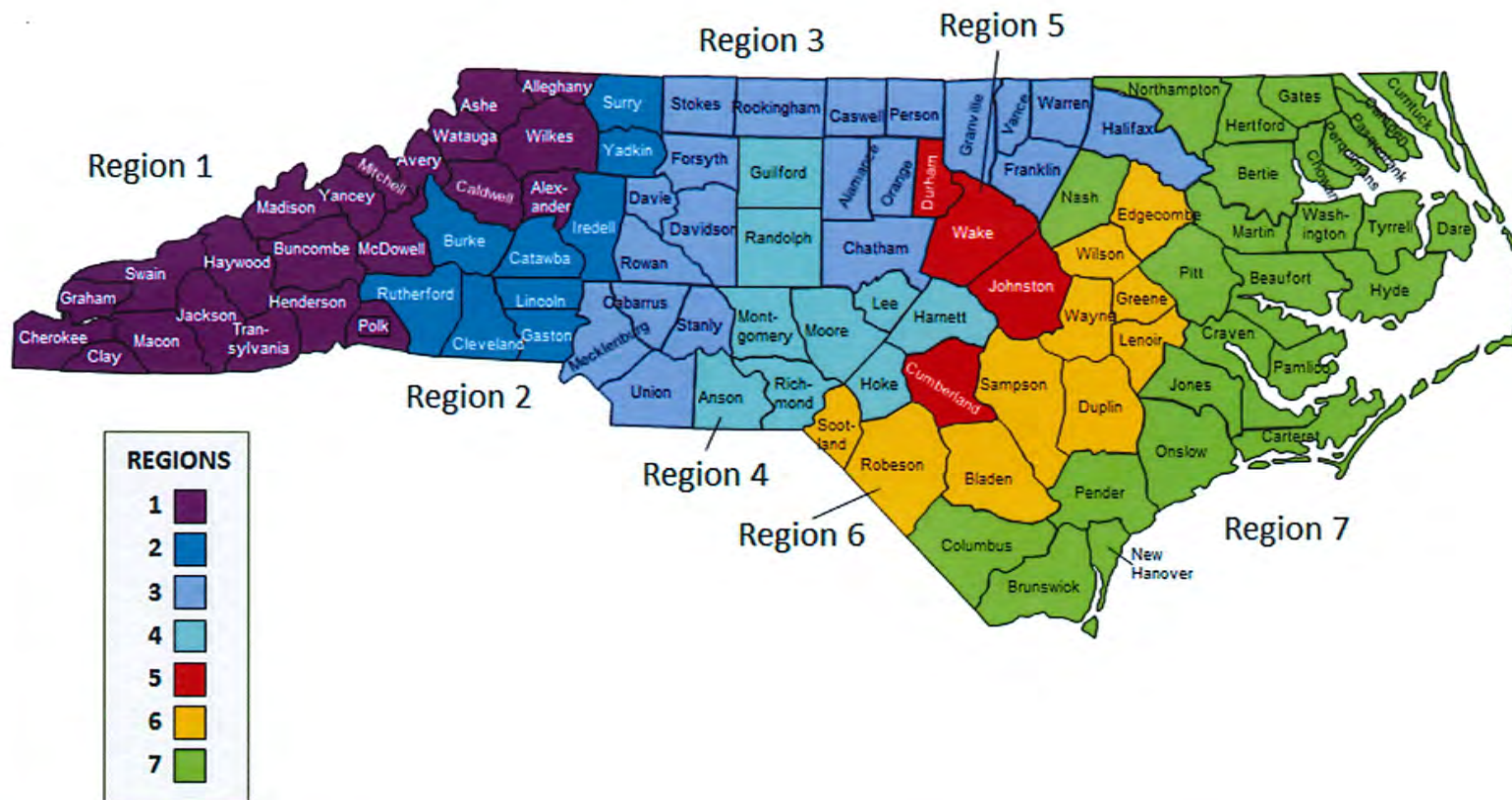
Medicaid Transformation Standard Plans continued:

- Standard Plan Insurance Companies Timeline:
- March 15th through May 14th - Open Enrollment
- May 15th- Auto enrollment
- July 1st 2021- Standard Plans begin to serve Medicaid individuals with Low to Moderate needs

Medicaid Transformation Tailored Plan:

- 5-7 Managed Care Organizations- NCACC recommended the current LME/MCO map
- Managing the high risk/high cost individuals with mental health, developmental disabilities and substance use
- DHHS released the RFA on November 13th 2020
- Managing the whole person- both physical health and behavioral health

Behavioral Health I/DD Tailored Plan Regions



Medicaid Transformation Tailored Plan Continued

- Applications were due back to the state on Feb 2nd 2021 and we submitted ours on time
- DHHS will award the contracts on June 11th, 2021 to 5-7 MCO's
- We will have a readiness review late fall
- July 1st 2022- Begin the Tailored Plan the more Severe behavioral Health, Substance use and IDD population like we do today

What will it Look like

- Manage the whole person both Behavioral and Physical health
- Focus on the Social Determinants of Health-
 1. Transportation
 2. Housing
 3. Food Insecurities
 4. Employment
 5. Personal Safety
- Contract with every pharmacy in our 26 counties
- Contract with all primary care physicians that provide services to Medicaid consumers
- Provide Tailored Care Management

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Organizational changes

Call Centers

- Pharmacy
- Provider
- Nurse
- Current Call Center

Contracts

- Pharmacy
- Primary Care Offices

Care Management

- Whole Person Care

Impact today

- Consumers will remain with the same services with their MCO
- We will still move forward with developing the infrastructure to serve the whole person
- Work towards contracting with pharmacies and primary care services

COVID - 19 IMPACT

- Setup a separate webpage for all of our information regarding COVID-19
- Some rate increases extended ranging from 5% - 30% to Network Providers
- Waiving Prior Authorizations
- Supplying COVID Kits to providers/consumers
- Respite for Children with IDD increased to 30 hours
- Telehealth continues to be provided when needed
- Food Delivery

COVID-19 Impact continued...

- Promoting Hope4NC
- HOPE Program to address housing
- Trillium continues remote status with office usage limited to 15% of allowed capacity
- Access to Care continues to be in operation 24 hours per day.
- <https://www.trilliumhealthresources.org/news-events-training/coronavirus-information>

Project Updates

- DSS Respite Homes
- 1200 Naloxone kits
- COVID Kits for Providers and Consumers
- Increased Rates for providers Direct Care Staff
- Hand Sanitizer stations at Playgrounds
- Racial Equity Projects- internal and external
- Safe Schools/Health Kids- online training on a variety of topics
- Crisis and Disaster Response Department

Consumers served in Dare County

Total Consumers served - 1,069

- Mental Health - 734
- Substance Use - 285
- I/DD - 98

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

QUESTIONS?

Transforming Lives





Dare County Waterways Commission Planning Recommendations

Description

The Dare County Waterways Commission formed a planning working group to discuss long term planning actions by the Commission and County Staff for the waterways within Dare County. The working group determined five planning actions that could be attainable with approval from the Dare County Commissioners

Board Action Requested

A presentation from the Waterways Commission and request for the Board for appropriate action

Item Presenter

Brent Johnson, Project Manager

Dare County Waterways Commission Planning Recommendations

Agenda

1. Dredge Material Permitting Project- Coastal Protection Engineering- Ken Wilson
2. Dare County Waterways Overview
3. Planning Recommendations
4. Questions

Dredge Material Permitting Project

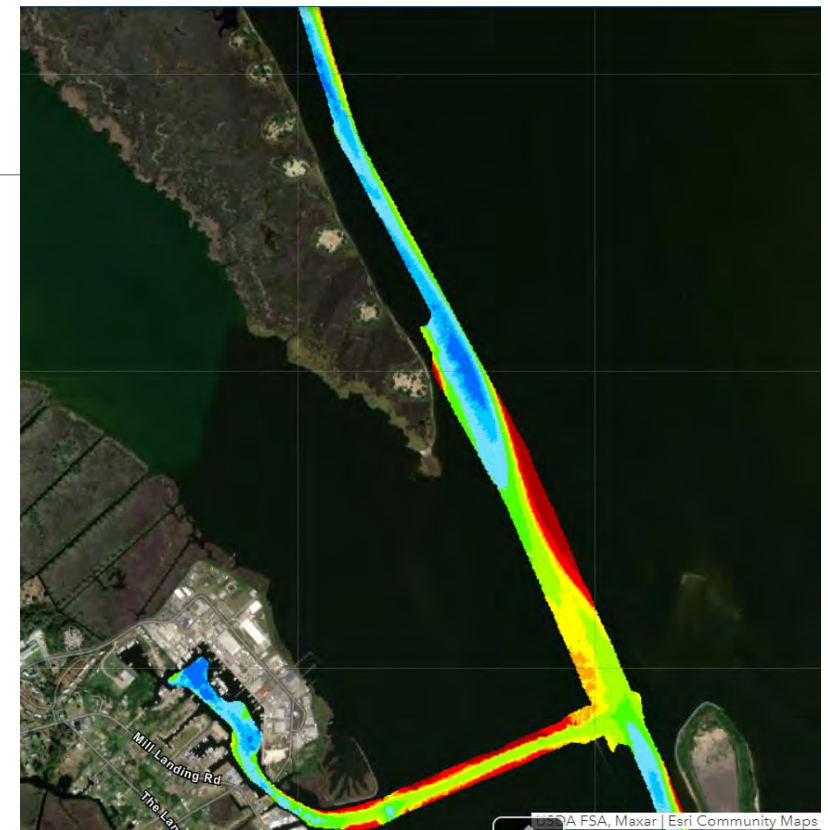
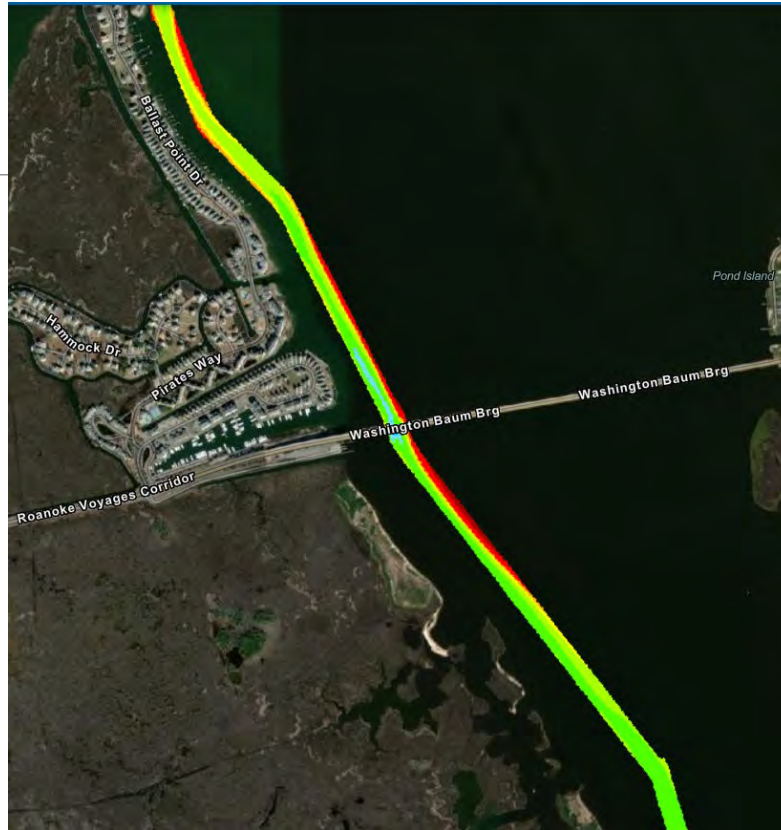
- Permit analysis in preparation for Corps of Engineers pipeline contract in FY2022 (October 2022)
- The Corps has addressed capacity concerns for Hatteras and Manteo/Shallowbag Bay
- Final Report from Coastal Protection Engineering- March 15th

Manteo Shallowbag Bay Ranges 1-13

- Federally Authorized but NOT federally funded.
- State agreed to maintain channel after the completion of the Wanchese Seafood Park.



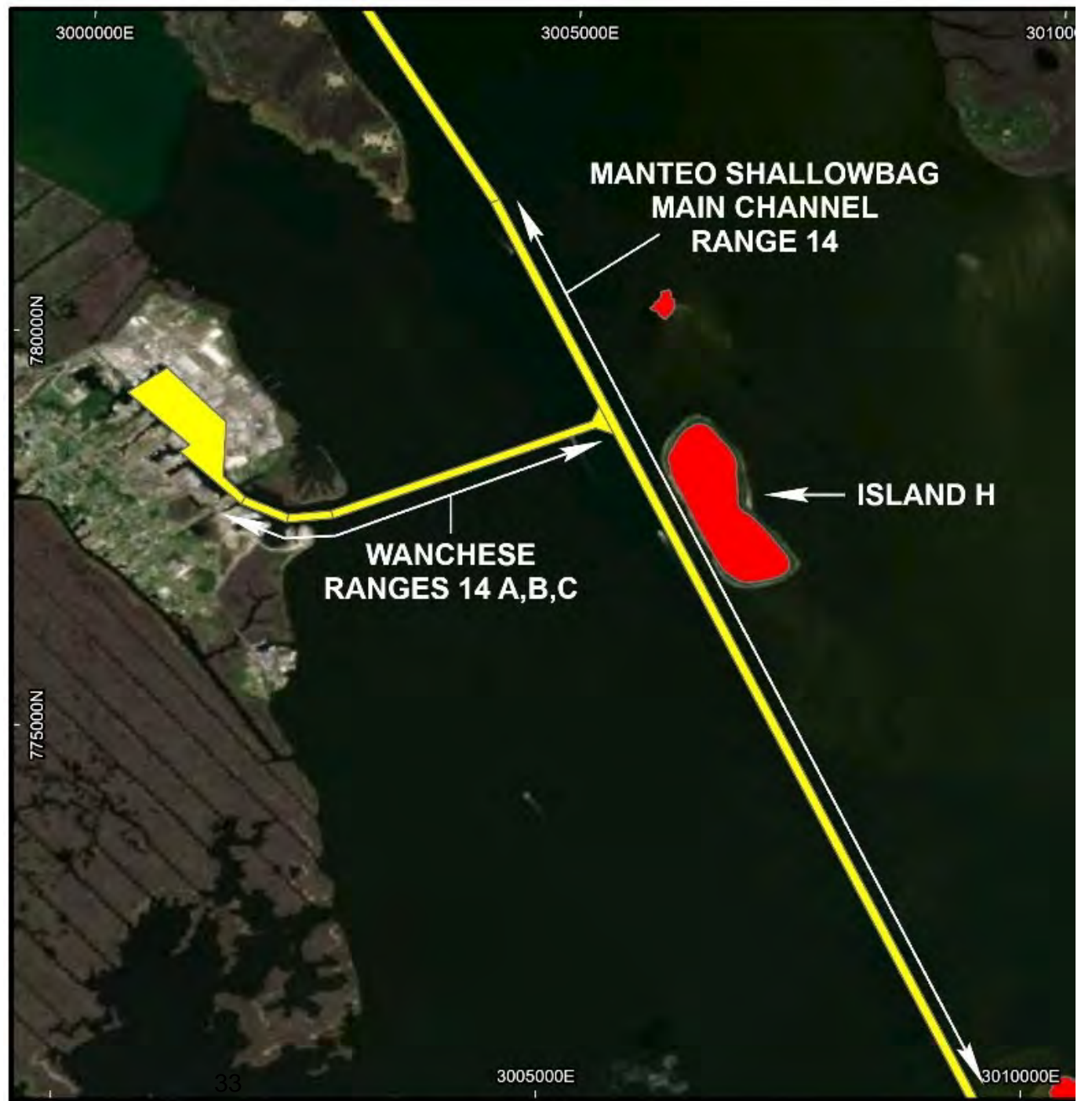
Manteo/Shallowbag Bay Hydrographic Surveys



- 2000 Corps of Engineers Pipeline contract Ranges 1-4,
- 2005/2006 Corps of Engineers Pipeline contract Ranges 10-5, \$2,500,000 State funded
- 2021 Dare County Dredge Contract Ranges 1-5- \$2,000,000 State Funded
- Estimated 2022 Contract - \$3,000,000

Wanchese Ranges 14A, 14B and 14C

- Federally Maintained and funded under the Manteo Shallowbag Bay Authorization for 12 feet plus 2 feet.
- Placement of material previously in Island H

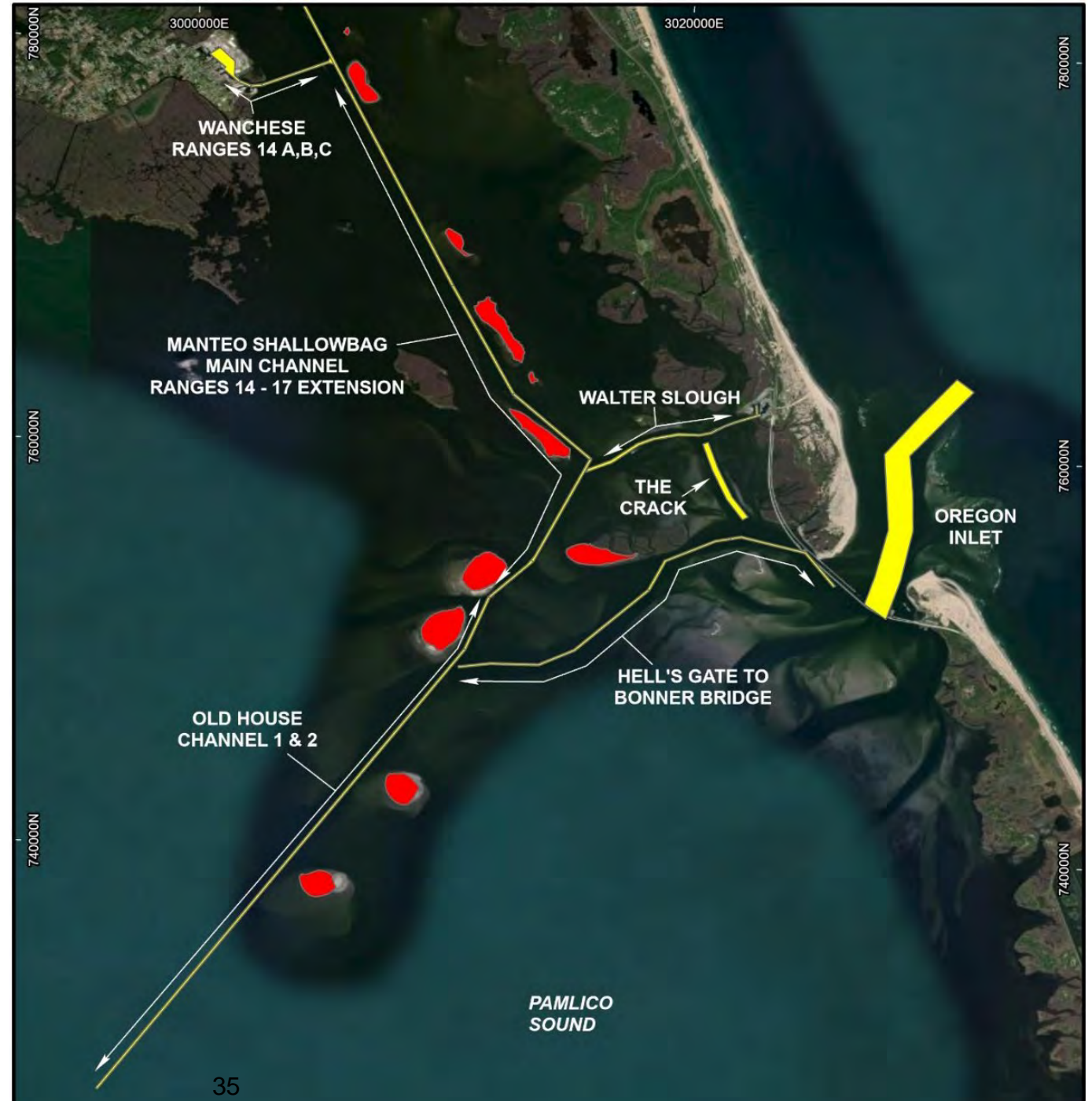


Wanchese 14,a,b,c Hydrographic Survey



- Corps Pipeline-
 - 2005/06, \$302k
 - 2017, \$450k
- Dare County performed emergency dredging post storms
 - Matthew, \$400k
 - Dorian, est \$300k

- Ranges 14-17
- Old House Channel 1 & 2
- Hells Gate to Bonner Bridge
- Oregon Inlet Bar
- Walter Slough
- Oregon Inlet Cut (The Crack)

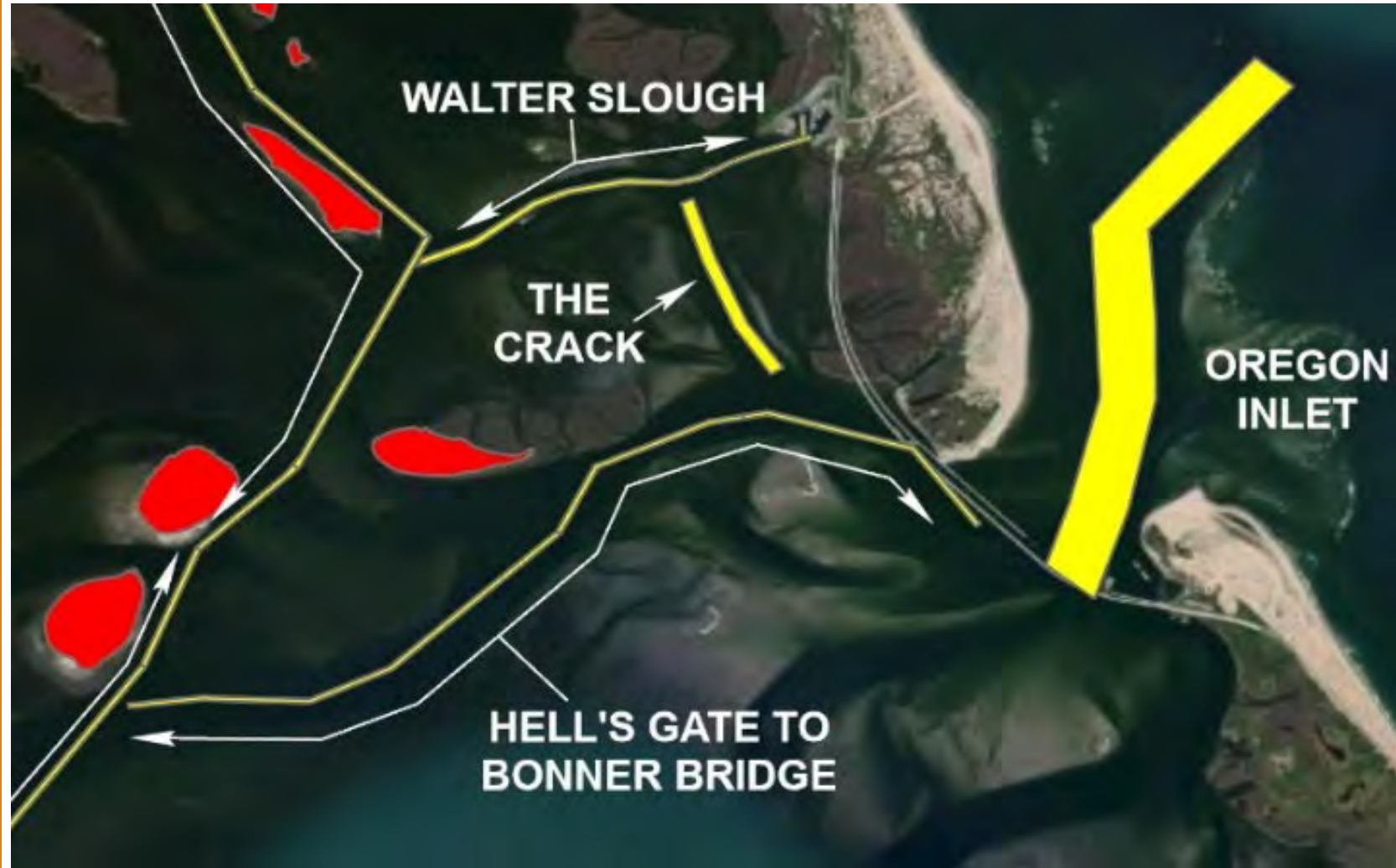


Federal Channels

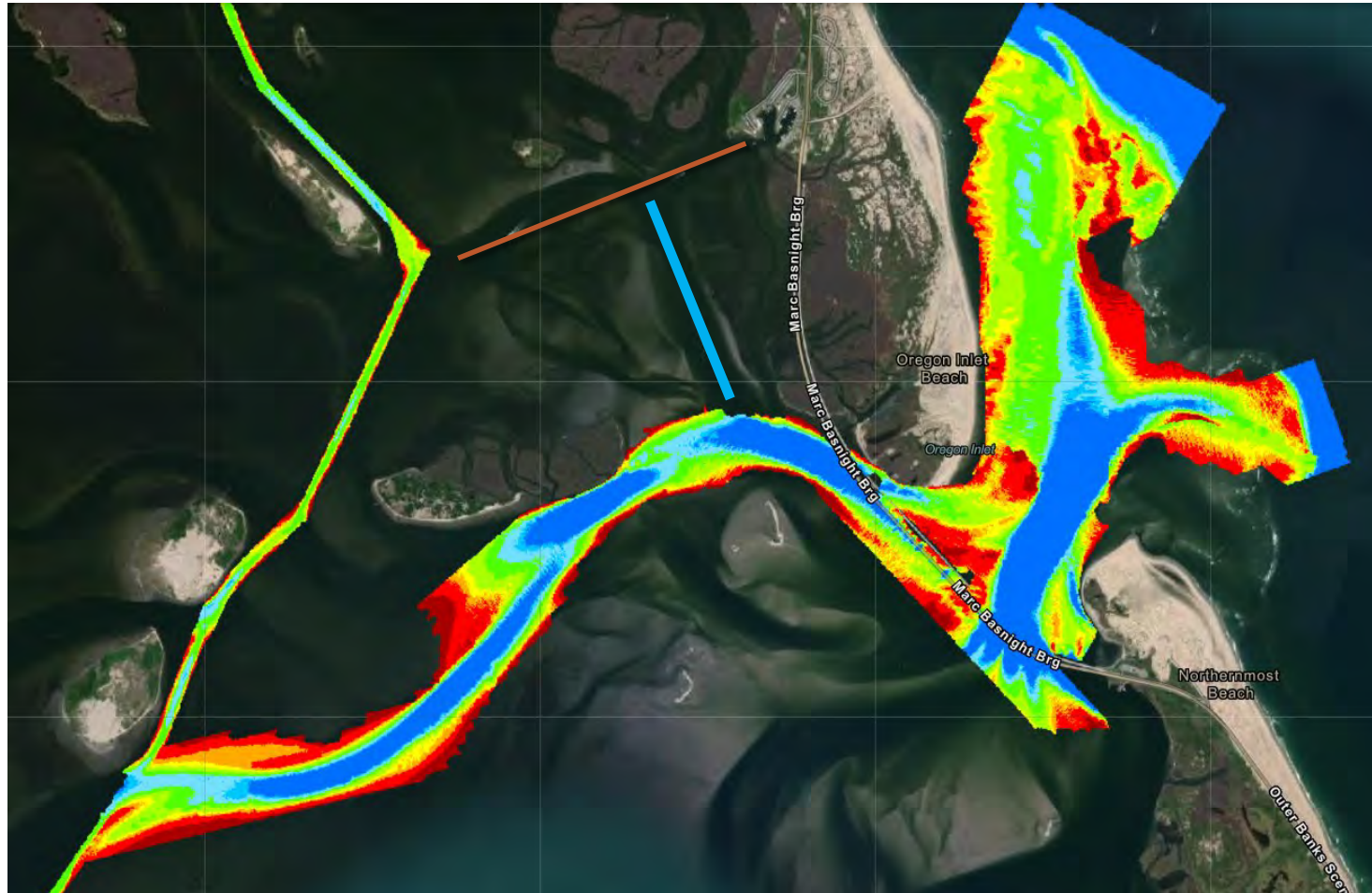
- Ranges 14-17
- Old House Channel 1 & 2
- Hells Gate to Basnight Bridge
- Oregon Inlet Bar

Non-Federal

- Walter Slough
- Oregon Inlet Cut (The Crack)



Oregon Inlet Complex



Cost- Dare County Budgets up to \$3M to address issues at Oregon Inlet.

- Used for 1/3 match for State Shallow Draft Grant

Walter Slough has been funded by USCG since 2010.

- USCG has permit

The Oregon Inlet Cut (The Crack)

- Attempt in 2004 to Federally maintain

Rodanthe Ranges 1-3



- NC DOT Emergency Ferry Route
 - Conducts test runs 3-4 times a year
- Federally authorized but NOT federally funded
- Previous Corps events
 - 07 -17 Dec 2013 (Merritt) - \$148,500
 - 20 Jan – 3 Feb 2013 (Snell) - \$203,400
 - 25 May - 24 June 2011 (Snell) - \$208,000
 - 19 Aug – 30 Sept 2009 (Snell) - \$327,760

Avon Ranges 1-3

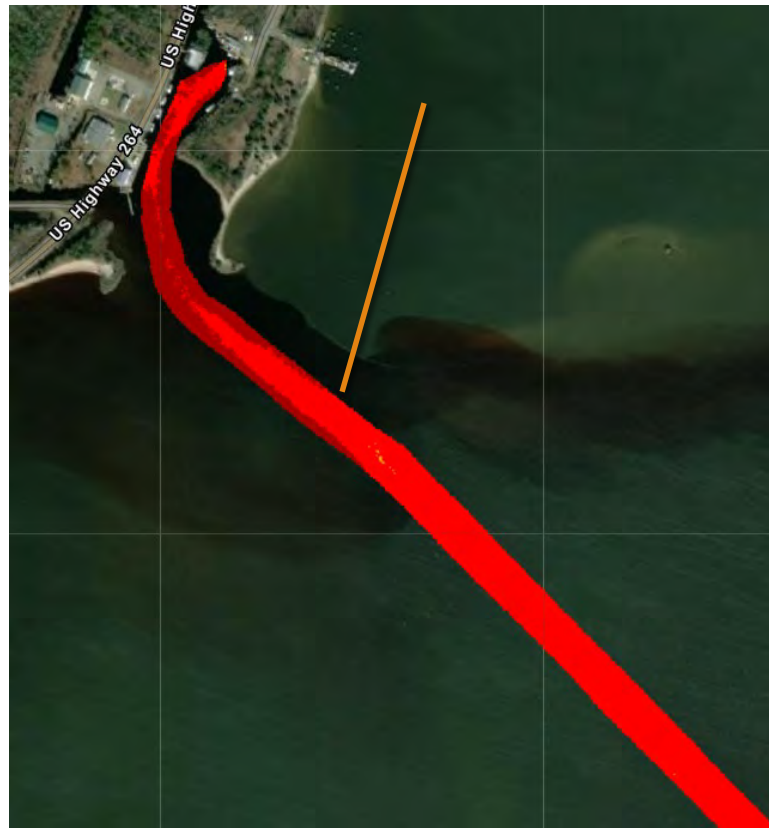


- Federally Authorized but NOT federally funded in over 20 years
- No public access but does have private boat ramp in the Harbor

Stumpy Point



Stumpy Point Hydrographic survey



- NC DOT Emergency Ferry route.
- Maintained by Corps and NC DOT
- Dredging in harbor has not been completed by Corps.
 - Dredging technique and disposal
- Dare County owns land and dock space in harbor
- Public access located on tip of Stumpy Point Harbor
- New fish house completed in 2019

Hatteras

- Federally Authorized and funded annually
 - Original Authorization, “Direct route from Hatteras to Hatteras Gorge.”



Hatteras Complex

- South Ferry Channel
 - Permit held by Dare County
 - Dredging \$1M annually
- Sloop Channel
 - NC DOT Ferry Division has dredging permit pending
 - State submitted MOA with Corps to complete dredging
- Barney Slough
 - No permits exist
- USACE Re-alignment to include Barney Slough, Sloop and South Ferry channel.
 - 9-12 months



Planning Recommendations

1. Obtain Dare County Permits to dredge Rollinson Channel, Hatteras, Barney Slough, Sloop Channel and South Ferry Channel and Hatteras Bar utilizing State Public Private Partner dredge.
2. Formal request to the Corps to add the Hatteras Inlet/Bar to the Federal Authorization under the Water Resource Reform and Development Act, Section 7001.
3. Update 2013 Hatteras Economic Impact Study.
4. Request State legislation to fully fund the dredging from Wanchese Channel Range 14 going North pass Pirates Cove and Manteo to Range 1 during the Corps Pipeline Contract in FY2022, bids out in spring 2022, dredging starts October 2022
5. Request to the Dare County BOC to support a resolution to submit to NCDOT, State and Federal Representatives and the Corps to stress the importance of funding and continued maintenance of the Rodanthe Federal Channel and Emergency Ferry Route.

1. Obtain Dare County Permits to dredge Rollinson Channel, Hatteras, Barney Slough, Sloop Channel and South Ferry Channel and Hatteras Bar utilizing State Public Private Partner dredge.

- Currently being performed through the Dredge Material Management Plan.
 - Additional cost required to obtain sediment samples from Hatteras Bar



2. Formal request to the Corps to add the Hatteras Inlet/Bar to the Federal Authorization under the Water Resource Reform and Development Act

- WRRDA 7001 process allows local users to submit recommended changes to Authorization
- Will require approval by Congress
- Will require political support from Federal Representatives



3. Update 2013 Hatteras Economic Impact Study

- Consolidation of various studies into one updated format, NC BIMP, NPS Studies, etc...
- Focus will be around beach nourishment and the benefits of our Hatteras waterways.
- Report will assist in Grant writing for future applications.
 - Buxton Beach Nourishment Grant
- Outer Banks Visitors Bureau has agreed to fund 50%, estimated cost up to \$25,000



4. Request State legislation to fully fund the dredging from Wanchese Channel Range 14 going North pass Pirates Cove and Manteo to Range 1 during the Corps Pipeline Contract in FY2022, bids out in spring 2022, dredging starts October 2022

- Cost efficiencies if aligned with Corps of Engineers
- Previous Projects funded by state
 - 2005/06, \$2.4M using Corps, Ranges 1-10
 - 2017, \$2.1M but only Ranges 1-4
- Will require support from local stakeholders.
 - Town of Manteo, Festival Park, Shallowbag Bay HOA
- Will require support from State Legislatures



5. Request to the Dare County BOC to support a resolution to submit to NCDOT, State and Federal Representatives and the Corps to stress the importance of funding and continued maintenance of the Rodanthe Federal Channel and Emergency Ferry Route.



- Only Emergency Ferry Route North of Hatteras Village
- Only funded by the Corps as a result of Federal emergency declarations.
- Authorized depth is 6 feet plus 2 feet
- Ferry drafts 5 feet

Questions

Request from the Board to continue staff actions.

BRENT JOHNSON, PMP

DARE COUNTY PROJECT MANAGER

WATERWAYS ADMINISTRATOR

BRENT.JOHNSON@DARENC.COM

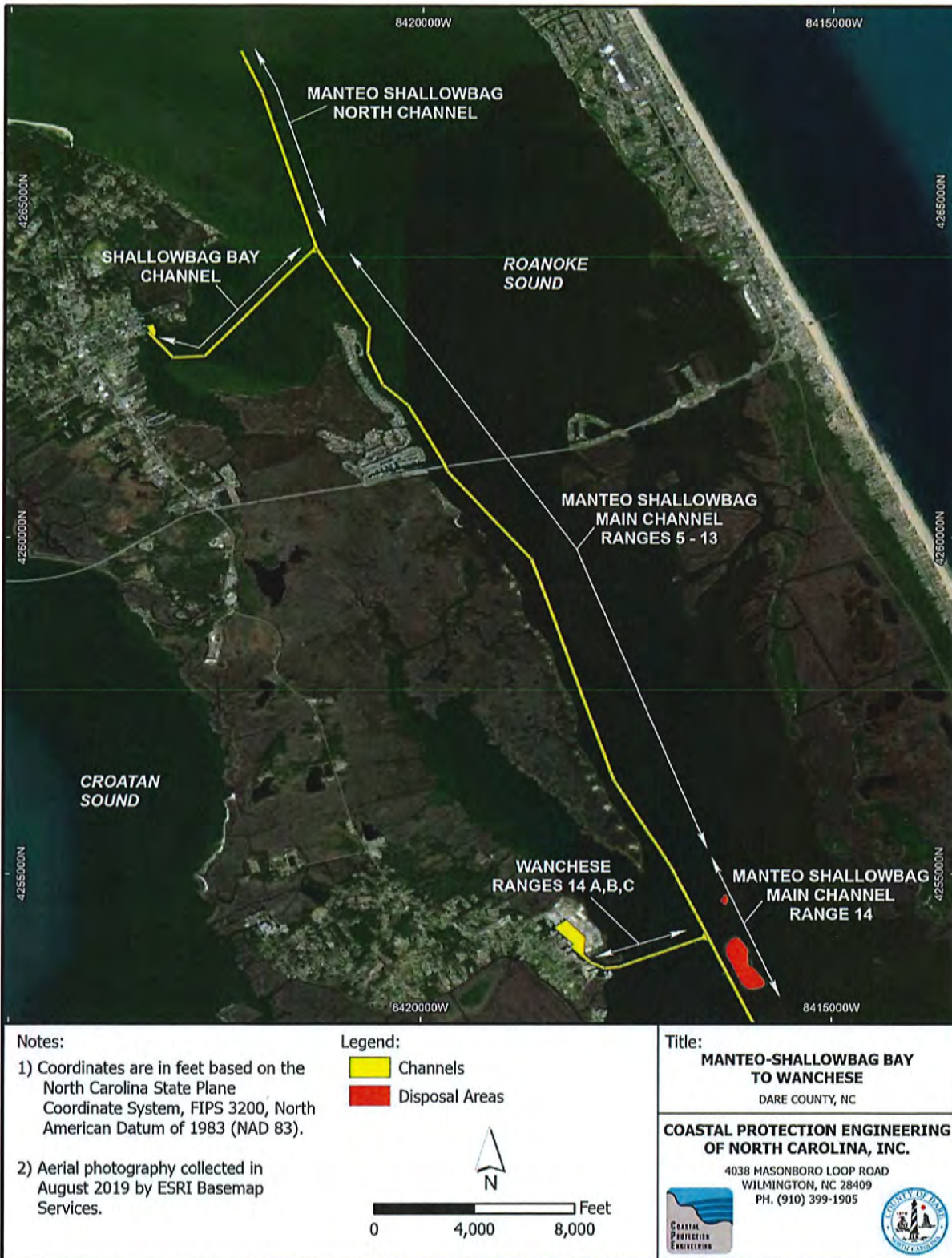


Figure 1. Project location map showing the Manteo-Shallowbag Bay to Wanchese portion of the project area.

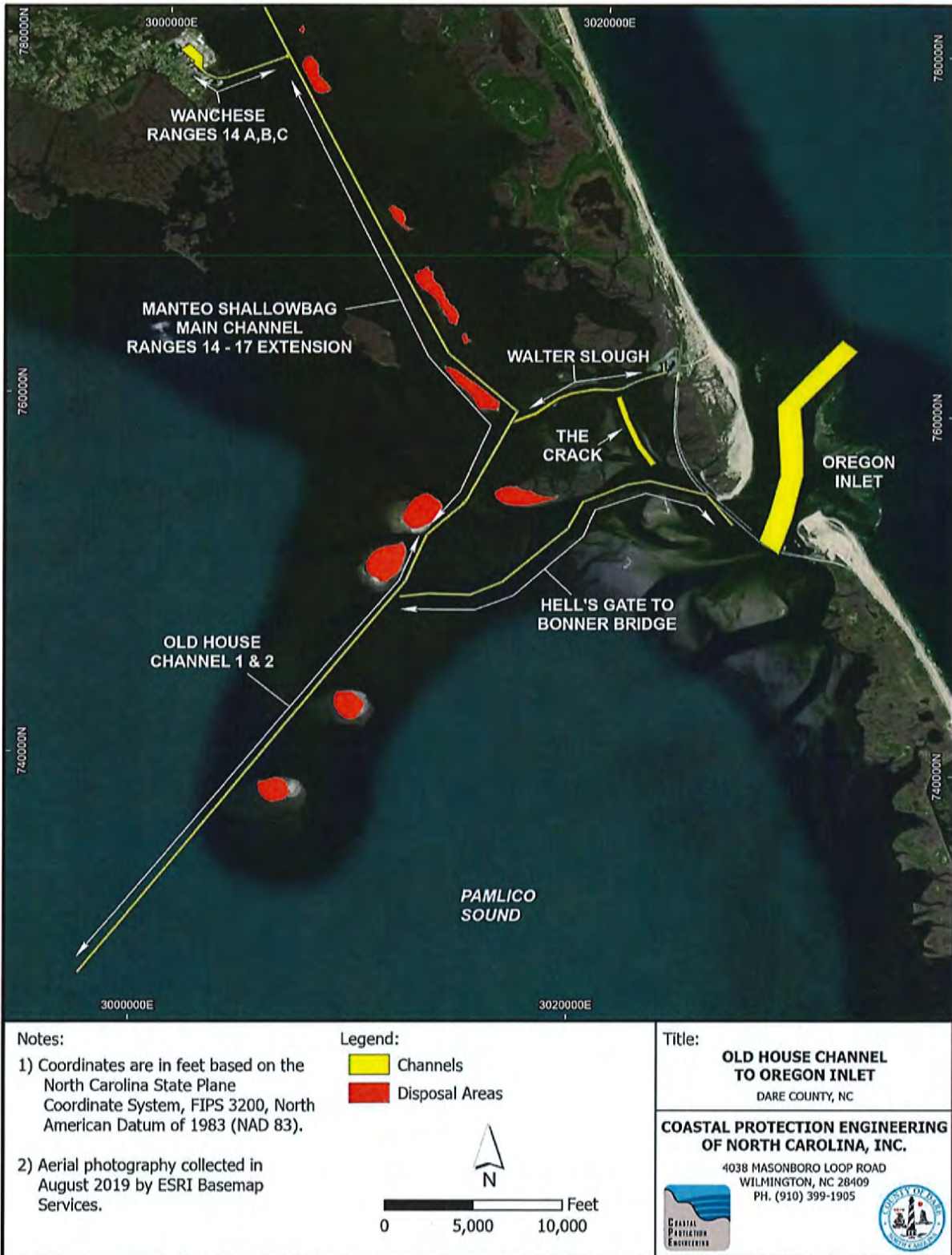


Figure 2. Project location map showing the Old House Channel to Oregon Inlet and Wanchese to Oregon Inlet portions of the project area.

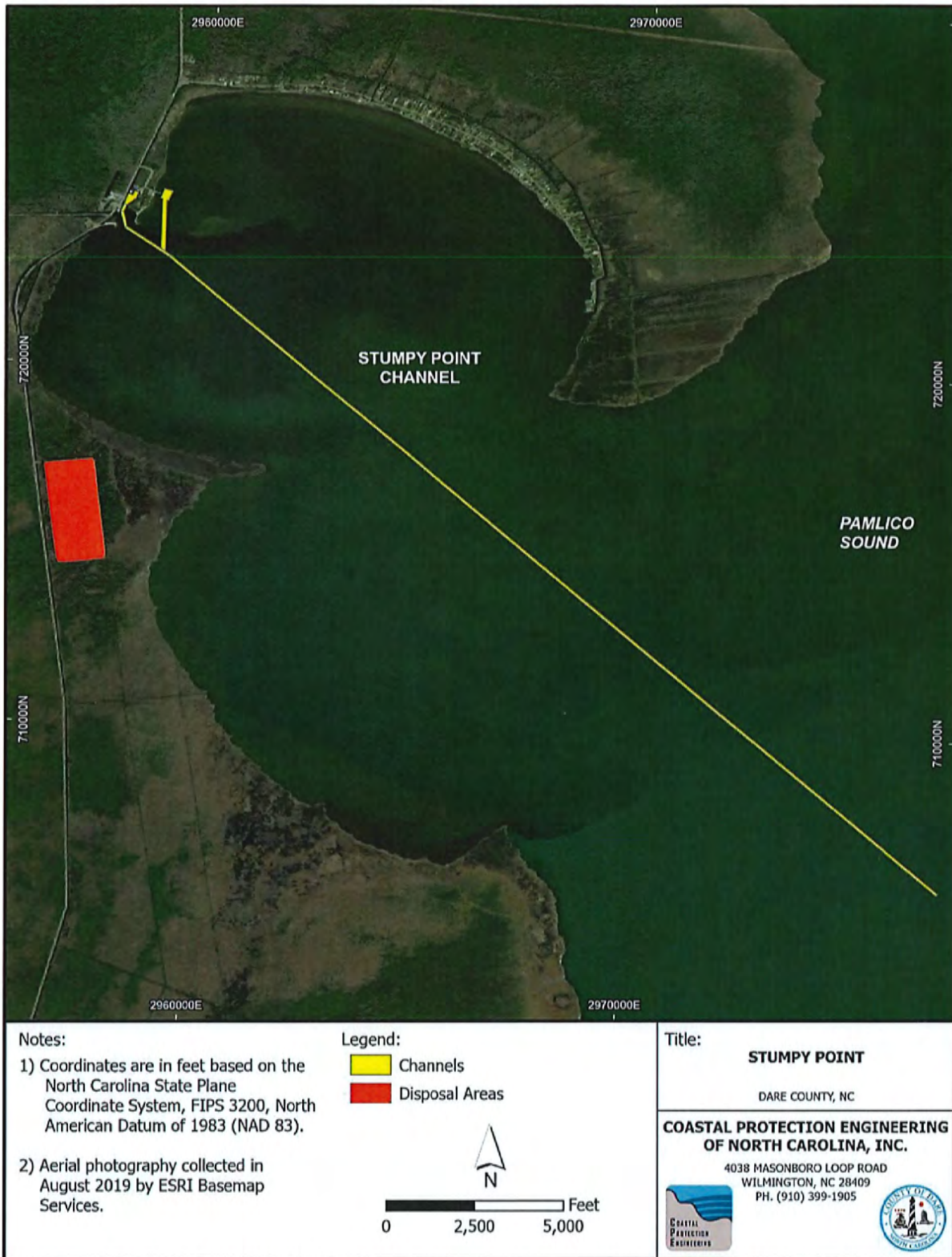


Figure 3. Project location map showing the Stumpy Point Channel portion of the project area.

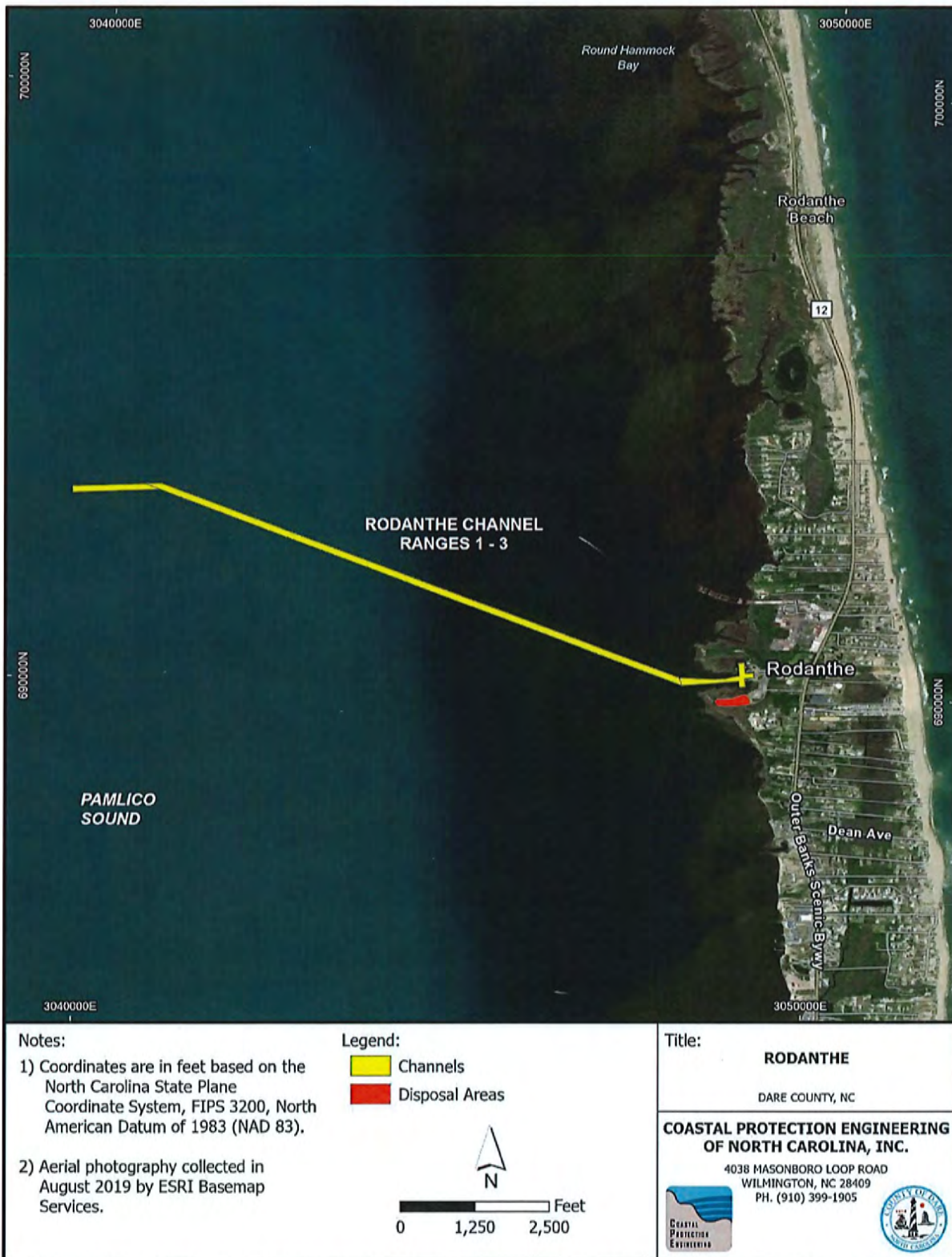


Figure 4. Project location map showing the Rodanthe Channel portion of the project area.

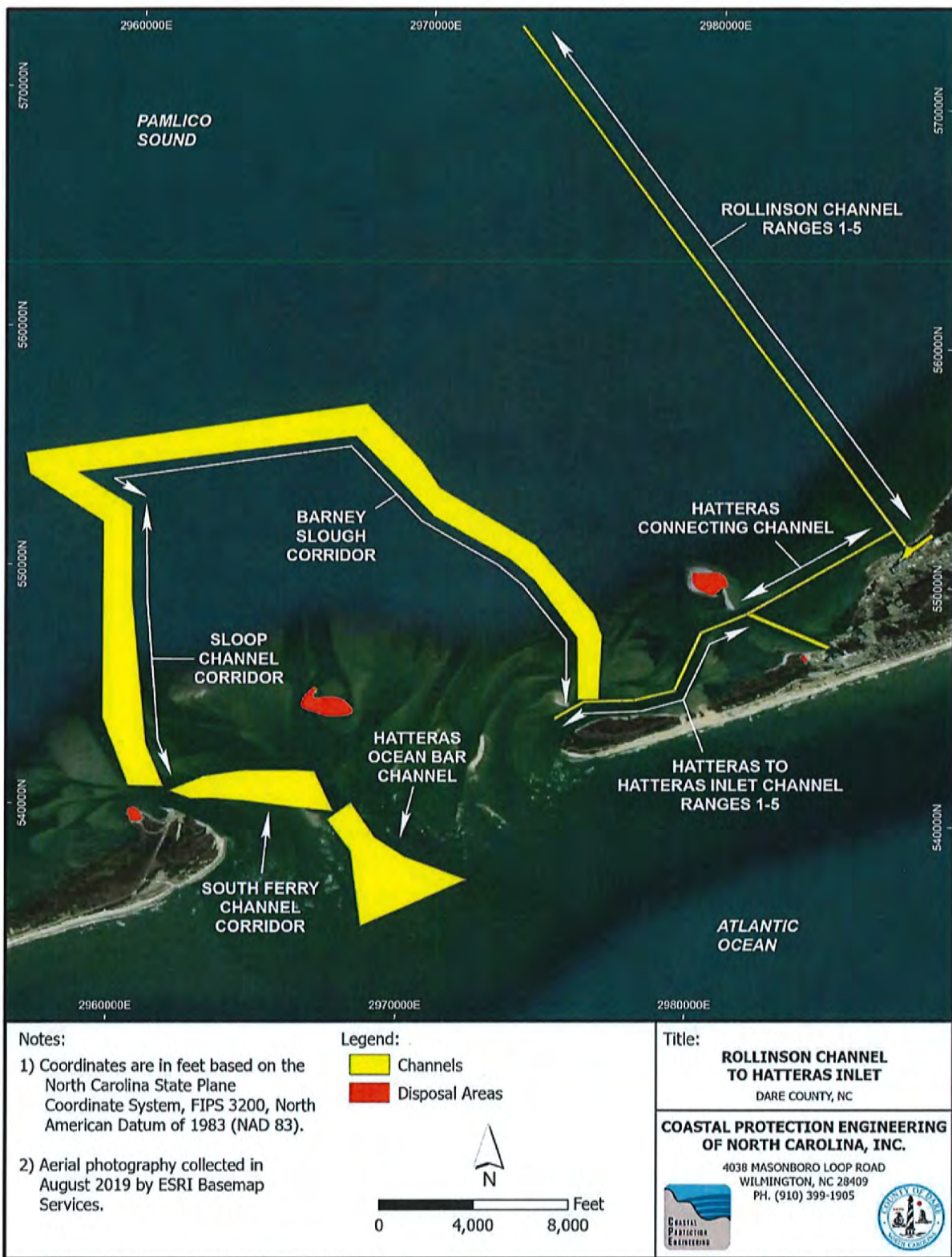


Figure 5. Project location map showing the Rollinson Channel to Hatteras Inlet portion of the project area.



Proclamation for March 2021 as the 19th Annual March for Meals Month

Description

A proclamation presented by the Albemarle Commission Area Agency on Aging & Senior Nutrition Program to observe March 2021 as March for Meals Month. Congregate meals are provided at the Dare County Center Monday through Friday, except holidays. Meals are also provided for homebound older adults who are at least sixty years of age and unable to prepare meals or participate in a congregate meal program.

Board Action Requested

Approve

Item Presenter

Albemarle Commission Area Agency on Aging & Senior Nutrition Program



A PROCLAMATION

PROCLAIMING MARCH 2021 AS THE 19th ANNUAL MARCH FOR MEALS MONTH

WHEREAS, on March 22, 1972, President Richard Nixon signed into law a measure that amended the Older Americans Act of 1965 and established a national nutrition program for seniors 60 years and older; and

WHEREAS, Meals on Wheels America established the March for Meals campaign in March 2002 to recognize the historic month, the importance of the Older Americans Act Nutrition Programs, both congregate and home-delivered, and raise awareness about the escalating problem of senior hunger in America; and

WHEREAS, the 2021 observance of March for Meals celebrates 19 years of providing an opportunity to support Meals on Wheels programs that deliver vital and critical services by donating, volunteering and raising awareness about senior hunger and isolation; and

WHEREAS, Meals on Wheels programs, both congregate and home-delivered in Dare County, have served our communities admirably for more than twenty years; and

WHEREAS, volunteers for Meals on Wheels programs in Dare County are the backbone of the program and they not only deliver nutritious meals to seniors and individuals with disabilities who are at significant risk of hunger and isolation, but also provide caring concern and attention to their welfare; and

WHEREAS, Meals on Wheels programs in Dare County provide nutritious meals to seniors that help them maintain their health and independence, thereby preventing unnecessary falls, hospitalizations and/or premature institutionalization; and

WHEREAS, Meals on Wheels programs in Dare County provide a powerful opportunity for social connection for millions of seniors to help combat the negative health effects and economic consequences of loneliness and isolation; and

WHEREAS, Meals on Wheels programs in Dare County deserve recognition for the heroic contributions and essential services they have provided amid the COVID-19 pandemic and will continue to provide to local communities, our State and our Nation long after it is over.

NOW, THEREFORE, BE IT RESOLVED, we, as the Board of Commissioners of Dare County, North Carolina do hereby proclaim March 2021 as the 19th Annual March for Meals Month and urge every citizen to take this month to honor our Meals on Wheels programs, the seniors they serve and the volunteers who care for them. Our recognition of, and involvement in, the National 2021 March for Meals can enrich our entire community and help combat senior hunger and isolation in America.

This the 1st day of March, 2021.

SEAL

Robert Woodard, Sr., Chairman

Attest:

Cheryl C. Anby, Clerk to the Board



Consent Agenda

Description

1. Approval of Minutes - February 16, 2021
2. Dare County Sanitation Budget Amendment
3. DHHS - Social Services Crisis Intervention Program and Low Income Energy Assistance Budget Amendment
4. CARES Act HAVA Elections Additional Grant Award
5. Audit Contract for FY2021
6. Government Education Access Channels 2021-22 Proposed Budget
7. Dare County Tourism Board Request Consent Expenditure from Long-Term Unappropriated Line item 4585

Board Action Requested

Approval

Item Presenter

Robert Outten, County Manager



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

Robert Outten, County Manager



County of Dare

P.O. Box 1000 | Manteo, NC 27954

MINUTES

DARE COUNTY BOARD OF COMMISSIONERS MEETING

Dare County Administration Building, Manteo, NC

5:00 p.m., February 16, 2021

Commissioners present: Chairman Robert Woodard, Sr., Vice Chairman Wally Overman
Rob Ross, Steve House, Jim Tobin, Danny Couch, Ervin Bateman

Commissioners absent: None

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

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.

At 5:02 p.m. Chairman Woodard called to order the regularly scheduled meeting with appropriate prior public notice having been given. He read the invocation offered by Dr. Wayne Barry of the North Dare Ministerial Association 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:

- Dare County Board of Education voted unanimously on February 9, 2021 to return students to classrooms beginning March 1, 2021. Pre-K through grade 5 would attend Monday through Thursday. There would be two groups of grades 6-12 attending Monday and Tuesday and the other attending Wednesday and Thursday.
- He announced Dare County had provided close to 10,000 COVID vaccines thus far. He commended Dr. Davies and her staff for all they had done.
- Colington road improvements would commence beginning August and September, 2021. The long awaited \$17 million project (\$10.8 million for the construction and the balance for easement acquisitions and utility relocations) was estimated to be completed in a year and would be a welcome upgrade for the Colington community.
- The virtual meeting on February 24, 2021 would begin at 6:00 p.m. to discuss the Avon beach nourishment project.
- He updated the condition of accident victim, Tatum Love, who had improved and would soon be moved to a premier trauma center for brain injuries.

ITEM 2 – PUBLIC COMMENTS

At 5:10 p.m. the Manager opened the floor for making public comments via email to dcboc@darenc.com. Following is a summary of all citizen remarks, which can be viewed in their entirety in a video on the County website:

No one responded to the invitation to address the Board.

The County Manager closed Public Comments at 5:11 p.m.

ITEM 3 – PUBLIC HEARING – REVISED TRAVEL TRAILER PARK ORDINANCE (Att. #1)

At 5:11 p.m. the Board held a Public Hearing to receive input concerning this agenda item. The Manager outlined the procedure for making public comments via email to dcboc@darenc.com as advertised since date of publication. Following is a summary of all citizen remarks received via email prior to the meeting. No additional emails were received.

1. John Finelli provided email noting the proposed ordinance was “beneficial to a developer who wants to have a campground that is primarily cabins” and not “forced to include travel trailer sites that they may not want or that the land may not support due to the terrain”.

The County Manager closed the Public Hearing at 5:12 p.m.

MOTION

Vice-Chairman Overman motioned to adopt the proposed amendment to the Travel Trailer Park Campground Ordinance as recommended by the Planning Board.

Commissioner Bateman seconded the motion.

VOTE: AYES unanimous

ITEM 4 – MANTEO SHALLOWBAG BAY DREDGE PROJECT CHANGE ORDER

Change Order 1 for the Manteo Shallowbag Bay Dredge Project was presented in order to use excess funds to dredge additional areas more prone to shoaling. The project was funded through direct appropriation from the state without county matching. The modifications with the Change Order included widening the current 50’ wide design channel within the permitted channel footprint along portions of Ranges 1 through 4 and Range 5 based upon the after-dredge survey data. Completion of the work was estimated to be completed on or before March 7, 2021. The \$60,000+/- of excess funds could not be spent on any other project.

MOTION

Commissioner House motioned to approve Change Order 1 and authorize the County Manager to execute Change Order 1.

Commissioner Tobin seconded the motion.

VOTE: AYES unanimous

ITEM 5 – RESOLUTION TO SUPPORT THE HATTERAS CHANNEL REALIGNMENT (Att. #2)

The US Army Corps of Engineers had submitted a realignment of the Hatteras Channel to include Barney Slough, Sloop Channel and the South Ferry Channel in order to provide a direct route to the Hatteras Gorge. The Dare County Project Manager, Brent Johnson, had provided a resolution in support of the Corps' submission.

MOTION

Commissioner Tobin motioned to approve the resolution supporting the realignment of Hatteras Inlet to include Barney Slough, Sloop Channel and South Ferry Channel as the Direct Route to the Hatteras Gorge.

Commissioner House seconded the motion.

VOTE: AYES unanimous

ITEM 6 – TRANSPORTATION OF NON-CUSTODIAL SUBSTANCE ABUSE PATIENTS TO TREATMENT FACILITIES

County Manager introduced this item and explained there was currently no provision for the transport of substance abuse patients to treatment facilities. The need is typically late at night, and the patient must find his/her own transportation in order to receive needed treatment. They often show up at the hospital. When this occurs, Social Services is often called, which really is not a safe option for staff. If there was an arrest involved, the Sheriff's office has handled the transport. Without transport for non-custodial patients, they are left trying to locate a family member to assist them. The patient's incentive for treatment is gone if a long delay occurs to get them to a facility. There were over one hundred patients who fit this profile this past year. The Substance Abuse Task Force had been involved with seeking a solution with multiple meetings. The Sheriff's office has agreed to be designated to handle these patients with the addition of another deputy. The approximate cost to outfit a deputy with uniforms, a gun, etc., is \$18,150. The beginning deputy salary with benefits would be \$66,305. Ultimately the deputy would also need a car.

The County Manager proposed the Board authorize the Sheriff to hire a deputy and begin doing the transports, as needed. The \$66,000 salary would be prorated for the remainder of the year along with the \$18,000 and come out of the Substance Abuse/Recovery Court Fund. Currently there was approximately \$30,000 which was not earmarked for anything. The Manager suggested that next year the deputy position be added to the Sheriff's budget and the Recovery Court Fund could be refunded. In the normal car rotation plan, a vehicle for this deputy could be worked into the system over time. Commissioner Tobin asked who would be responsible to transport the return of the patient to the area from a facility. Mr. Outten and Commissioner Bateman both explained once a treatment was completed, whether it was a 30-180 day program, it was not difficult for those in recovery to make their own arrangements. Commissioner House thanked Commissioner Bateman and Vice-Chairman Overman for seeing this through with a solution.

MOTION

Commissioner House motioned to authorize the hiring of an additional deputy sheriff and authorize the Manager to execute such budget amendments as are necessary to fund the position.

Commissioner Bateman seconded the motion.

VOTE: AYES unanimous

ITEM 7 – 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 (subject to note on Item 4):

- 1) Approval of Minutes (02.01.21) **(Att. #3)**
- 2) Tax Collector's Report
- 3) Advertise 2020 Tax Year Liens
- 4) 3-Year Contract for Google Workspace Enterprise Standard (subject to the authorized changes by County Attorney
- 5) Appointment to the 'Local Firefighters' Relief Fund Board' for Chicamacomico Banks Volunteer Fire Department

Commissioner Ross seconded the motion.

VOTE: AYES unanimous

ITEM 8 – 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 House

- Provided notable events in history: Howard Carter opened up the tomb of King Tut in 1923. In 1959, Fidel Castro was sworn in as prime minister of Cuba. The first 911 call was made in 1968 by Senator Rankin Fite in Haleyville, Alabama.
- He introduced the video for the Pet of the Week showcasing a hound dog named Killian.
- He noted the SPCA had a new logo with great colors.

Commissioner Ross

- Gave details for the Outer Banks SPCA Donation Drive, which was sponsored by the Chamber of Commerce. Collected items for the new shelter could be dropped off through March 31, 2021. The Chamber would also make arrangements to pick up donations.
- March 19, 2021 would be the ribbon cutting for the new shelter
- He would be participating in the Special Olympics North Carolina Plunge in Place on February 23, 2021, at 3:00 p.m.
- There were two bills introduced into the North Carolina Senate which he felt were commonsense approaches to insure law enforcement was not separated out for reduction of resources and/or funding. One bill dealt with cooperation with other law enforcement agencies to keep citizens safe.

Commissioner Tobin

- He updated the Board on the progress of the construction of the dredge. According to contract, the vessel would be completed in 404 days. They had pushed up the date for commencing cutting steel at the Conrad Shipyard. Myer Marine had reached out with the possibility of getting four drag heads and spare parts, which meet our requirements, from a new dredge which sank during Hurricane Katrina.
- The COA long-term strategic plan was recently reviewed with fifteen participants. There was a lot of good input from the recent conference call.

Commissioner Couch

- He shared memories of Kathleen Gantt, who he stated was quite a character. She had worked for years at the Cavalier By the Sea. Her father was Jep Harris.
- He referenced the loss of Kaye Whitfield, a native of Kitty Hawk. She had taught English at Cape Hatteras High School for thirty years and had been his teacher. He shared several remembrances.

Commissioner Bateman

- Thanked Dave Clawson for bringing the Martha's Vineyard video to his attention at onislandmv.org. The video documents how Martha's Vineyard is dealing with the opioid crisis. The area is similar to the Outer Banks as the economics of the island is driven by tourism. It touched him how they were dealing with this worldwide problem. He added assigning a new deputy to help transport patients to opioid facilities was one piece of the puzzle to make it easier for someone to get help.

Commissioner Overman advised he no updates.

MANAGER'S/ATTORNEY'S BUSINESS

Dorothy Hester mentioned the emergency notification system was transitioning to a new platform. If subscribers were registered with RAVE, they would need to subscribe to the new system known as OBX Alerts. The old system will not be used after February 28, 2021.

In accordance with the budget ordinance, the County Manager advised the Board that \$51,050 from contingency was moved to Facilities Maintenance to cover the cost of problems at the fuel depot and to repair the parking lot.

Mr. Outten reviewed with the Board the different manner in which other counties were handling public comment with applications such as Zoom, email, or spreading out in extra rooms with one at a time attendance. He had spoken with Matthew Hester, Director of Information Technology, to look into whether Zoom would work for future Board meetings. It would give an opportunity for the public to give video comment. He advised there were plans to utilize the Zoom at the February 24, 2021 public hearing about Avon beach nourishment. The upcoming meeting would be a good test to discern whether the format works well for upcoming Board meetings. As the Board did not voice an opposition to utilizing Zoom, he would keep the Board posted on whether the application would work for future meetings.

County Manager explained there were some excess funds from the disbursement of the recent COVID bonus and merit pay. He requested permission to move them to contingency.

MOTION:

Commissioner Bateman and Vice-Chairman Overman motioned to move the excess funds into contingency fund.

Commissioner House seconded the motion.

VOTE: AYES unanimous

Stan White owns twelve lots along the Airport Road. Across two of the lots, there was a 20' drainage easement given to the Count a number of years ago. This easement also crossed Malcolm Fearing's property. The easement was preventing Mr. White from doing anything with the two parcels. Mr. Outten did not recommend removing the easement; however, he suggested the easement could be relocated such that it straddled the lot lines. Further investigation would be done to insure there was no underground drainage pipe.

MOTION:

Commissioner House motioned to move the drainage easement to straddle between Lots 1 and 2, as recommended by the County Manager.

Commissioner Tobin seconded the motion.

VOTE: AYES unanimous

Mr. Outten two years ago the Board allocated \$3,000 to Monday Night Alive. Last year there was not a request and the funds were not put in the budget. They provide various services to underprivileged students and children to include tutoring. They have asked for funds now and he advised the Board he intends to take it from the contingency and if they made appropriate application, it would be included in the next budget.

Commissioner Ross added recognition for Lorelei Costa. She had been the Dare County Outer Banks Community Foundation Executive Director since 2013. He thanked her for the many contributions made to Dare County and offered best wishes for the future.

ITEM 9 – CLOSED SESSION

The County Manager requested a Closed Session pursuant to NCGS 143-318.11(a)(3) to consult with the attorney in order to preserve the attorney-client privilege; and pursuant to NCGS 143-318.11(a)(5) to instruct the County staff concerning the position to be taken by or on behalf of the County in negotiating the price and other material terms of a real estate matter and to approve the minutes of the last closed session.

MOTION

Commissioner House motioned to go into Closed Session pursuant to the provisions of the North Carolina General Statutes cited by the County Manager.

Commissioner Bateman seconded the motion.

VOTE: AYES unanimous

At 6:00 p.m., the Commissioners exited the room to meet in Closed Session. They reconvened at 6:39 p.m. Mr. Outten reported that during the Closed Session the Board consulted with the County Attorney in order to preserve the attorney-client privilege, and gave instructions to the attorney concerning the position to be taken by or on behalf of the County concerning the price or other material terms of a real estate matter and approved previous Closed Session Minutes.

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

MOTION

Commissioner House motioned to adjourn the meeting.

Commissioner Tobin seconded the motion.

VOTE: AYES unanimous

At 6:39 p.m., the Board of Commissioners adjourned until 9:00 a.m., March 1, 2021.

Respectfully submitted,

[SEAL]

By: _____
Cheryl C. Anby, Clerk to the Board

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

Note: Copies of attachments (Att.), ordinances, resolutions, contracts, presentations, and supporting material considered by the Board of Commissioners at this meeting are on file in the office of the Clerk to the Board.



Dare County Sanitation Budget Amendment

Description

A budget amendment has been prepared to reflect the increase to the tipping fee expense account due to high occupancy in Dare County 2020, and to also reflect increases to the tipping fee revenue account along with the appropriated fund balance.

Board Action Requested

Approve

Item Presenter

Shanna Fullmer, Public Works Director

DARE COUNTY

BUDGET AMENDMENT

F/Y 2020/2021

ACCOUNT	CODE			INCREASE	DECREASE
	Org	Object	Project		
<u>Department: Sanitation</u>					
<u>Revenues:</u>					
Sanitation Tipping Fees	243720	430070		115,000	
Appropriated Fund Balance	243720	499900		85,000	
<u>Expenditures:</u>					
Sanitation Tipping Fees	244720	551800		200,000	

Explanation:

Dare County has seen a rise in occupancy in 2020 which has resulted in higher tipping fees for the amount of trash disposed of by the trash trucks. In turn, we have also seen increased revenue from the businesses and residents disposing of trash at the Transfer Station.

Approved by:

Board of Commissioners: _____

Date: _____

County Manager: _____

Date: _____

(sign in red)

Finance only:

Date entered: _____ Entered by: _____ Reference number: _____



DHHS - Social Services Division Crisis Intervention Program and Low Income Energy Assistance Budget Amendment

Description

This is to budget additional federal funding for Crisis Intervention and Low Income Energy Assistance. There is no effect on county dollars.

Board Action Requested

Approve Amendment

Item Presenter

n/a

DARE COUNTY

BUDGET AMENDMENT

F/Y 2020/2021

ACCOUNT	CODE			INCREASE	DECREASE
	Org	Object	Project		
<u>Department: DHHS - Social Services Division</u>					
<u>Revenues:</u>					
State & Fed Aid- Amin	103026	423001		42,504	
<u>Expenditures:</u>					
Low Income Energy Asst.	104611	580120		35,125	
CIP Program	104611	580200		7,379	

Explanation:

This is to budget additional federal funding for Crisis Intervention and Low Income Energy Assistance. There is no effect on county dollars.

Approved by:

Board of Commissioners: _____

Date: _____

County Manager: _____

Date: _____

(sign in red)

Finance only:

Date entered: _____ Entered by: _____ Reference number: _____



DIVISION OF SOCIAL SERVICES

FUNDING SOURCE: **CRISIS INTERVENTION PAYMENT**EFFECTIVE DATE: **07/01/2020**

AUTHORIZATION NUMBER: 3

Add't - 7378.68

ALLOCATION PERIOD

FROM JUNE 2020 THRU MAY 2021 SERVICE MONTHS

FROM JULY 2020 THRU JUNE 2021 PAYMENT MONTHS

Co. No.	COUNTY	Initial Allocation		Additional Allocation		Grand Total Allocation	
		Federal	Total	Federal	Total	Federal	Total
01	ALAMANCE	641,479.00	641,479.00	0.00	0.00	641,479.00	641,479.00
02	ALEXANDER	121,177.52	121,177.52	10,000.00	0.00	131,177.52	131,177.52
03	ALLEGHANY	51,776.00	51,776.00	0.00	0.00	51,776.00	51,776.00
04	ANSON	159,486.10	159,486.10	50,000.00	0.00	209,486.10	209,486.10
05	ASHE	121,815.00	121,815.00	30,000.00	0.00	151,815.00	151,815.00
06	AVERY	64,311.00	64,311.00	0.00	0.00	64,311.00	64,311.00
07	BEAUFORT	260,102.00	260,102.00	0.00	0.00	260,102.00	260,102.00
08	BERTIE	139,292.00	139,292.00	0.00	0.00	139,292.00	139,292.00
09	BLADEN	238,672.09	238,672.09	0.00	0.00	238,672.09	238,672.09
10	BRUNSWICK	407,804.96	407,804.96	-22,500.00	0.00	385,304.96	385,304.96
11	BUNCOMBE	861,528.00	861,528.00	100,000.00	0.00	961,528.00	961,528.00
12	BURKE	349,827.00	349,827.00	50,000.00	0.00	399,827.00	399,827.00
13	CABARRUS	552,991.27	552,991.27	0.00	0.00	552,991.27	552,991.27
14	CALDWELL	363,397.95	363,397.95	0.00	0.00	363,397.95	363,397.95
15	CAMDEN	24,153.00	24,153.00	0.00	0.00	24,153.00	24,153.00
16	CARTERET	202,903.39	202,903.39	0.00	0.00	202,903.39	202,903.39
17	CASWELL	116,954.00	116,954.00	-24,750.00	0.00	92,204.00	92,204.00
18	CATAWBA	580,840.84	580,840.84	0.00	0.00	580,840.84	580,840.84
19	CHATHAM	166,987.39	166,987.39	20,000.00	0.00	186,987.39	186,987.39
20	CHEROKEE	138,403.55	138,403.55	-31,500.00	0.00	106,903.55	106,903.55
21	CHOWAN	76,478.00	76,478.00	0.00	0.00	76,478.00	76,478.00
22	CLAY	46,666.00	46,666.00	0.00	0.00	46,666.00	46,666.00
23	CLEVELAND	558,074.42	558,074.42	0.00	0.00	558,074.42	558,074.42
24	COLUMBUS	354,304.95	354,304.95	0.00	0.00	354,304.95	354,304.95
25	CRAVEN	400,924.00	400,924.00	0.00	0.00	400,924.00	400,924.00
26	CUMBERLAND	1,729,161.67	1,729,161.67	0.00	0.00	1,729,161.67	1,729,161.67
27	CURRITUCK	62,348.00	62,348.00	0.00	0.00	62,348.00	62,348.00
28	DARE	77,366.68	77,366.68	10,000.00	0.00	87,366.68	87,366.68
29	DAVIDSON	703,267.10	703,267.10	-45,000.00	0.00	658,267.10	658,267.10
30	DAVIE	126,730.00	126,730.00	0.00	0.00	126,730.00	126,730.00
31	DUPLIN	290,341.00	290,341.00	0.00	0.00	290,341.00	290,341.00
32	DURHAM	1,138,238.72	1,138,238.72	0.00	0.00	1,138,238.72	1,138,238.72
33	EDGECOMBE	395,949.36	395,949.36	0.00	0.00	395,949.36	395,949.36
34	FORSYTH	1,566,803.96	1,566,803.96	-9,000.00	0.00	1,557,803.96	1,557,803.96
35	FRANKLIN	235,544.32	235,544.32	0.00	0.00	235,544.32	235,544.32
36	GASTON	944,855.49	944,855.49	0.00	0.00	944,855.49	944,855.49
37	GATES	49,213.00	49,213.00	0.00	0.00	49,213.00	49,213.00
38	GRAHAM	41,352.00	41,352.00	20,000.00	0.00	61,352.00	61,352.00
39	GRANVILLE	208,050.00	208,050.00	-18,000.00	0.00	190,050.00	190,050.00
40	GREENE	117,913.42	117,913.42	0.00	0.00	117,913.42	117,913.42
41	GUILFORD	2,336,248.69	2,336,248.69	0.00	0.00	2,336,248.69	2,336,248.69
42	HALIFAX	383,613.00	383,613.00	100,000.00	0.00	483,613.00	483,613.00
43	HARNETT	523,449.00	523,449.00	0.00	0.00	523,449.00	523,449.00
44	HAYWOOD	237,604.77	237,604.77	0.00	0.00	237,604.77	237,604.77
45	HENDERSON	298,880.28	298,880.28	0.00	0.00	298,880.28	298,880.28
46	HERTFORD	151,189.53	151,189.53	50,000.00	0.00	201,189.53	201,189.53
47	HOKE	266,464.02	266,464.02	0.00	0.00	266,464.02	266,464.02



DIVISION OF SOCIAL SERVICES

FUNDING SOURCE: **CRISIS INTERVENTION PAYMENT**

EFFECTIVE DATE: 07/01/2020

AUTHORIZATION NUMBER: 3

Add'l - 7378.68

ALLOCATION PERIOD

FROM JUNE 2020 THRU MAY 2021 SERVICE MONTHS

FROM JULY 2020 THRU JUNE 2021 PAYMENT MONTHS

Co. No.	COUNTY	Initial Allocation		Additional Allocation		Grand Total Allocation	
		Federal	Total	Federal	Total	Federal	Total
01	ALAMANCE	641,479.00	641,479.00	0.00	0.00	641,479.00	641,479.00
02	ALEXANDER	121,177.52	121,177.52	10,000.00	0.00	131,177.52	131,177.52
03	ALLEGHANY	51,776.00	51,776.00	0.00	0.00	51,776.00	51,776.00
04	ANSON	159,486.10	159,486.10	50,000.00	0.00	209,486.10	209,486.10
05	ASHE	121,815.00	121,815.00	30,000.00	0.00	151,815.00	151,815.00
06	AVERY	64,311.00	64,311.00	0.00	0.00	64,311.00	64,311.00
07	BEAUFORT	260,102.00	260,102.00	0.00	0.00	260,102.00	260,102.00
08	BERTIE	139,292.00	139,292.00	0.00	0.00	139,292.00	139,292.00
09	BLADEN	238,672.09	238,672.09	0.00	0.00	238,672.09	238,672.09
10	BRUNSWICK	407,804.96	407,804.96	-22,500.00	0.00	385,304.96	385,304.96
11	BUNCOMBE	861,528.00	861,528.00	100,000.00	0.00	961,528.00	961,528.00
12	BURKE	349,827.00	349,827.00	50,000.00	0.00	399,827.00	399,827.00
13	CABARRUS	552,991.27	552,991.27	0.00	0.00	552,991.27	552,991.27
14	CALDWELL	363,397.95	363,397.95	0.00	0.00	363,397.95	363,397.95
15	CAMDEN	24,153.00	24,153.00	0.00	0.00	24,153.00	24,153.00
16	CARTERET	202,903.39	202,903.39	0.00	0.00	202,903.39	202,903.39
17	CASWELL	116,954.00	116,954.00	-24,750.00	0.00	92,204.00	92,204.00
18	CATAWBA	580,840.84	580,840.84	0.00	0.00	580,840.84	580,840.84
19	CHATHAM	166,987.39	166,987.39	20,000.00	0.00	186,987.39	186,987.39
20	CHEROKEE	138,403.55	138,403.55	-31,500.00	0.00	106,903.55	106,903.55
21	CHOWAN	76,478.00	76,478.00	0.00	0.00	76,478.00	76,478.00
22	CLAY	46,666.00	46,666.00	0.00	0.00	46,666.00	46,666.00
23	CLEVELAND	558,074.42	558,074.42	0.00	0.00	558,074.42	558,074.42
24	COLUMBUS	354,304.95	354,304.95	0.00	0.00	354,304.95	354,304.95
25	CRAVEN	400,924.00	400,924.00	0.00	0.00	400,924.00	400,924.00
26	CUMBERLAND	1,729,161.67	1,729,161.67	0.00	0.00	1,729,161.67	1,729,161.67
27	CURRITUCK	62,348.00	62,348.00	0.00	0.00	62,348.00	62,348.00
28	DARE	77,366.68	77,366.68	10,000.00	0.00	87,366.68	87,366.68
29	DAVIDSON	703,267.10	703,267.10	-45,000.00	0.00	658,267.10	658,267.10
30	DAVIE	126,730.00	126,730.00	0.00	0.00	126,730.00	126,730.00
31	DUPLIN	290,341.00	290,341.00	0.00	0.00	290,341.00	290,341.00
32	DURHAM	1,138,238.72	1,138,238.72	0.00	0.00	1,138,238.72	1,138,238.72
33	EDGECOMBE	395,949.36	395,949.36	0.00	0.00	395,949.36	395,949.36
34	FORSYTH	1,566,803.96	1,566,803.96	-9,000.00	0.00	1,557,803.96	1,557,803.96
35	FRANKLIN	235,544.32	235,544.32	0.00	0.00	235,544.32	235,544.32
36	GASTON	944,855.49	944,855.49	0.00	0.00	944,855.49	944,855.49
37	GATES	49,213.00	49,213.00	0.00	0.00	49,213.00	49,213.00
38	GRAHAM	41,352.00	41,352.00	20,000.00	0.00	61,352.00	61,352.00
39	GRANVILLE	208,050.00	208,050.00	-18,000.00	0.00	190,050.00	190,050.00
40	GREENE	117,913.42	117,913.42	0.00	0.00	117,913.42	117,913.42
41	GUILFORD	2,336,248.69	2,336,248.69	0.00	0.00	2,336,248.69	2,336,248.69
42	HALIFAX	383,613.00	383,613.00	100,000.00	0.00	483,613.00	483,613.00
43	HARNETT	523,449.00	523,449.00	0.00	0.00	523,449.00	523,449.00
44	HAYWOOD	237,604.77	237,604.77	0.00	0.00	237,604.77	237,604.77
45	HENDERSON	298,880.28	298,880.28	0.00	0.00	298,880.28	298,880.28
46	HERTFORD	151,189.53	151,189.53	50,000.00	0.00	201,189.53	201,189.53
47	HOKE	266,464.02	266,464.02	0.00	0.00	266,464.02	266,464.02



DIVISION OF SOCIAL SERVICES

Low-Income Home Energy Assistance (LIEAP)

FUNDING SOURCE: Federal Low Income Home Energy Assistance Funds

EFFECTIVE DATE: 12/01/2020

AUTHORIZATION NUMBER: 2

ALLOCATION PERIOD

FROM DECEMBER 2020 THRU MAY 2021 SERVICE MONTHS

FROM JANUARY 2021 THRU JUNE 2021 PAYMENT MONTHS

Cur. Budget 79,800
 LIEAP 79,988
 LIEAP PAWS 34,937.33
 Add'l 35125.33

Co. No.	COUNTY	Initial (or Previous) Allocation Funding Authorization		Additional Allocation		Grand Total Allocation	
		Federal	Total	Federal	Total	Federal	Total
01	ALAMANCE	641,479.00	641,479.00	0.00	0.00	641,479.00	641,479.00
02	ALEXANDER	123,955.00	123,955.00	0.00	0.00	123,955.00	123,955.00
03	ALLEGHANY	51,776.00	51,776.00	5,000.00	5,000.00	56,776.00	56,776.00
04	ANSON	160,981.00	160,981.00	75,000.00	75,000.00	235,981.00	235,981.00
05	ASHE	121,815.00	121,815.00	20,000.00	20,000.00	141,815.00	141,815.00
06	AVERY	64,311.00	64,311.00	0.00	0.00	64,311.00	64,311.00
07	BEAUFORT	260,101.00	260,101.00	10,000.00	10,000.00	270,101.00	270,101.00
08	BERTIE	139,292.00	139,292.00	25,000.00	25,000.00	164,292.00	164,292.00
09	BLADEN	247,662.00	247,662.00	0.00	0.00	247,662.00	247,662.00
10	BRUNSWICK	413,950.00	413,950.00	35,000.00	35,000.00	448,950.00	448,950.00
11	BUNCOMBE	861,528.00	861,528.00	0.00	0.00	861,528.00	861,528.00
12	BURKE	349,827.00	349,827.00	0.00	0.00	349,827.00	349,827.00
13	CABARRUS	557,053.00	557,053.00	0.00	0.00	557,053.00	557,053.00
14	CALDWELL	363,956.00	363,956.00	0.00	0.00	363,956.00	363,956.00
15	CAMDEN	24,153.00	24,153.00	0.00	0.00	24,153.00	24,153.00
16	CARTERET	203,817.00	203,817.00	0.00	0.00	203,817.00	203,817.00
17	CASWELL	116,954.00	116,954.00	5,000.00	5,000.00	121,954.00	121,954.00
18	CATAWBA	586,619.00	586,619.00	-87,500.00	-87,500.00	499,119.00	499,119.00
19	CHATHAM	172,019.00	172,019.00	0.00	0.00	172,019.00	172,019.00
20	CHEROKEE	140,122.00	140,122.00	-28,000.00	-28,000.00	112,122.00	112,122.00
21	CHOWAN	76,677.00	76,677.00	0.00	0.00	76,677.00	76,677.00
22	CLAY	46,666.00	46,666.00	0.00	0.00	46,666.00	46,666.00
23	CLEVELAND	560,129.00	560,129.00	-35,000.00	-35,000.00	525,129.00	525,129.00
24	COLUMBUS	364,662.00	364,662.00	0.00	0.00	364,662.00	364,662.00
25	CRAVEN	403,814.00	403,814.00	0.00	0.00	403,814.00	403,814.00
26	CUMBERLAND	1,753,158.00	1,753,158.00	0.00	0.00	1,753,158.00	1,753,158.00
27	CURRITUCK	62,348.00	62,348.00	0.00	0.00	62,348.00	62,348.00
28	DARE	79,988.00	79,988.00	0.00	0.00	79,988.00	79,988.00
29	DAVIDSON	704,053.00	704,053.00	-35,000.00	-35,000.00	669,053.00	669,053.00
30	DAVIE	126,730.00	126,730.00	0.00	0.00	126,730.00	126,730.00
31	DUPLIN	290,841.00	290,841.00	0.00	0.00	290,841.00	290,841.00
32	DURHAM	1,152,408.00	1,152,408.00	0.00	0.00	1,152,408.00	1,152,408.00
33	EDGEcombe	396,528.00	396,528.00	0.00	0.00	396,528.00	396,528.00
34	FORSYTH	1,601,308.00	1,601,308.00	0.00	0.00	1,601,308.00	1,601,308.00
35	FRANKLIN	245,764.00	245,764.00	0.00	0.00	245,764.00	245,764.00
36	GASTON	950,035.00	950,035.00	0.00	0.00	950,035.00	950,035.00
37	GATES	49,363.00	49,363.00	0.00	0.00	49,363.00	49,363.00
38	GRAHAM	41,352.00	41,352.00	0.00	0.00	41,352.00	41,352.00
39	GRANVILLE	208,050.00	208,050.00	0.00	0.00	208,050.00	208,050.00
40	GREENE	119,662.00	119,662.00	0.00	0.00	119,662.00	119,662.00
41	GUILFORD	2,376,185.00	2,376,185.00	0.00	0.00	2,376,185.00	2,376,185.00
42	HALIFAX	383,613.00	383,613.00	100,000.00	100,000.00	483,613.00	483,613.00
43	HARNETT	523,449.00	523,449.00	-17,500.00	-17,500.00	505,949.00	505,949.00
44	HAYWOOD	238,010.00	238,010.00	0.00	0.00	238,010.00	238,010.00
45	HENDERSON	303,467.00	303,467.00	0.00	0.00	303,467.00	303,467.00
46	HERTFORD	162,326.00	162,326.00	60,000.00	60,000.00	222,326.00	222,326.00
47	HOKE	272,095.00	272,095.00	0.00	0.00	272,095.00	272,095.00



DIVISION OF SOCIAL SERVICES

Low-Income Home Energy Assistance (LIEAP) - Pandemic LIEAP

FUNDING SOURCE: Federal Low Income Home Energy Assistance Funds

EFFECTIVE DATE: 12/01/2020

AUTHORIZATION NUMBER: Pandemic LIEAP

ALLOCATION PERIOD

FROM DECEMBER 2020 THRU MAY 2021 SERVICE MONTHS

FROM JANUARY 2021 THRU JUNE 2021 PAYMENT MONTHS

Co. No.	COUNTY	Initial (or Previous) Allocation Funding Authorization		Additional Allocation		Grand Total Allocation	
		Federal	Total	Federal	Total	Federal	Total
01	ALAMANCE	253,295.67	253,295.67	0.00	0.00	253,295.67	253,295.67
02	ALEXANDER	66,485.22	66,485.22	0.00	0.00	66,485.22	66,485.22
03	ALLEGHANY	38,066.05	38,066.05	0.00	0.00	38,066.05	38,066.05
04	ANSON	154,871.46	154,871.46	0.00	0.00	154,871.46	154,871.46
05	ASHE	101,292.19	101,292.19	0.00	0.00	101,292.19	101,292.19
06	AVERY	68,571.04	68,571.04	0.00	0.00	68,571.04	68,571.04
07	BEAUFORT	212,491.99	212,491.99	0.00	0.00	212,491.99	212,491.99
08	BERTIE	152,785.65	152,785.65	0.00	0.00	152,785.65	152,785.65
09	BLADEN	156,566.18	156,566.18	0.00	0.00	156,566.18	156,566.18
10	BRUNSWICK	232,437.56	232,437.56	0.00	0.00	232,437.56	232,437.56
11	BUNCOMBE	433,066.50	433,066.50	0.00	0.00	433,066.50	433,066.50
12	BURKE	183,812.09	183,812.09	0.00	0.00	183,812.09	183,812.09
13	CABARRUS	231,655.38	231,655.38	0.00	0.00	231,655.38	231,655.38
14	CALDWELL	167,647.06	167,647.06	0.00	0.00	167,647.06	167,647.06
15	CAMDEN	12,384.50	12,384.50	0.00	0.00	12,384.50	12,384.50
16	CARTERET	150,048.03	150,048.03	0.00	0.00	150,048.03	150,048.03
17	CASWELL	102,074.37	102,074.37	0.00	0.00	102,074.37	102,074.37
18	CATAWBA	154,219.65	154,219.65	0.00	0.00	154,219.65	154,219.65
19	CHATHAM	107,288.90	107,288.90	0.00	0.00	107,288.90	107,288.90
20	CHEROKEE	99,076.02	99,076.02	0.00	0.00	99,076.02	99,076.02
21	CHOWAN	78,217.91	78,217.91	0.00	0.00	78,217.91	78,217.91
22	CLAY	47,061.11	47,061.11	0.00	0.00	47,061.11	47,061.11
23	CLEVELAND	261,899.64	261,899.64	0.00	0.00	261,899.64	261,899.64
24	COLUMBUS	198,803.86	198,803.86	0.00	0.00	198,803.86	198,803.86
25	CRAVEN	172,991.95	172,991.95	0.00	0.00	172,991.95	172,991.95
26	CUMBERLAND	695,357.23	695,357.23	0.00	0.00	695,357.23	695,357.23
27	CURRITUCK	23,595.74	23,595.74	0.00	0.00	23,595.74	23,595.74
28	DARE	34,937.33	34,937.33	0.00	0.00	34,937.33	34,937.33
29	DAVIDSON	308,178.57	308,178.57	0.00	0.00	308,178.57	308,178.57
30	DAVIE	65,703.05	65,703.05	0.00	0.00	65,703.05	65,703.05
31	DUPLIN	147,049.67	147,049.67	0.00	0.00	147,049.67	147,049.67
32	DURHAM	342,724.81	342,724.81	0.00	0.00	342,724.81	342,724.81
33	EDGECOMBE	261,899.64	261,899.64	0.00	0.00	261,899.64	261,899.64
34	FORSYTH	577,959.25	577,959.25	0.00	0.00	577,959.25	577,959.25
35	FRANKLIN	156,696.55	156,696.55	0.00	0.00	156,696.55	156,696.55
36	GASTON	336,988.83	336,988.83	0.00	0.00	336,988.83	336,988.83
37	GATES	37,023.14	37,023.14	0.00	0.00	37,023.14	37,023.14
38	GRAHAM	33,894.43	33,894.43	0.00	0.00	33,894.43	33,894.43
39	GRANVILLE	130,493.55	130,493.55	0.00	0.00	130,493.55	130,493.55
40	GREENE	79,651.91	79,651.91	0.00	0.00	79,651.91	79,651.91
41	GUILFORD	952,954.88	952,954.88	0.00	0.00	952,954.88	952,954.88
42	HALIFAX	428,112.70	428,112.70	0.00	0.00	428,112.70	428,112.70
43	HARNETT	211,970.54	211,970.54	0.00	0.00	211,970.54	211,970.54
44	HAYWOOD	140,792.24	140,792.24	0.00	0.00	140,792.24	140,792.24
45	HENDERSON	151,482.02	151,482.02	0.00	0.00	151,482.02	151,482.02
46	HERTFORD	157,218.00	157,218.00	0.00	0.00	157,218.00	157,218.00
47	HOKE	110,678.34	110,678.34	0.00	0.00	110,678.34	110,678.34



CARES Act HAVA Elections Additional Grant Award

Description

The State of North Carolina has awarded \$48,964 of additional funds to the County through the CARES Act HAVA (Help America Vote Act) Elections Grant. These funds may be used for a variety of purposes to improve the County's voting and elections operations.

A Budget Amendment is needed to incorporate the additional funds into the County's Budget.

Board Action Requested

Approve the Budget Amendment

Item Presenter

Robert Outten, County Manager

DARE COUNTY

BUDGET AMENDMENT

F/Y 2020/2021

ACCOUNT	CODE			INCREASE	DECREASE
	Org	Object	Project		
<u>Department: Elections</u>					
<u>Revenues:</u>					
NC CARES HAVA C19	143025	422215		48,964	
<u>Expenditures:</u>					
NC CARES HAVA C19	144430	513400		48,964	

Explanation:

The State of North Carolina has awarded \$48,964 of additional funds to the County through the CARES Act HAVA (Help America Vote Act) Elections Grant. These funds may be used for a variety of purposes to improve the County's voting and elections operations.

Approved by:

Board of Commissioners: _____

Date: _____

County Manager: _____

Date: _____

(sign in red)

Finance only:

Date entered: _____ Entered by: _____ Reference number: _____



NORTH CAROLINA

STATE BOARD OF ELECTIONS

Mailing Address:

P.O. Box 27255,
Raleigh, NC 27611

(919) 814-0700 or
(866) 522-4723

Fax: (919) 715-0135

TO: County Boards of Election
RE: Considerations for Expending 2020 Help America Vote Act (HAVA) Grant Funds
DATE: January 29, 2021

Session Law 2020-17 designated \$9,616,929 in nonrecurring funds to county boards of elections and entitled each county a minimum of \$10,000 and no more than \$250,000. The General Assembly further stipulated that in reimbursement of these funds, counties must certify that HAVA funds will not be used to supplant county funds. Use of the funds must adhere to the categories and permissible purposes established by the U.S. Elections Assistance Commission and the federal standards set by the Congressional grant authorization.

While we considered an application process to receive additional funds above \$10,000 (not to exceed \$250,000), we were concerned that this would not be a fair and equitable decision-making process and would limit a county's ability to address its specific needs. Similar to the criteria used by the General Assembly to award CARES Act funds, we have calculated each county's award based upon economic tiers defined by the North Carolina Department of Commerce and the number of registered voters. Through this formulary, we aim to give the decision making to you directly since you know your county's needs best. The session law appropriating these funds requires the counties to seek reimbursement from the State Board for eligible expenses. The attached FAQ document explains the reimbursement process, which is the same as CARES Act reimbursement processes.

As you determine the needs of your county, please be mindful that at present time no additional funds have been authorized by Congress or the General Assembly. This means it is important to prioritize and effectively address multiple needs. While many counties may consider voting equipment to be a top priority, the designation of elections as critical infrastructure means it is also our duty to place even greater emphasis on both physical and cyber security than ever before. Please review any assessments conducted by the Department of Homeland Security or the National Guard and consider applying HAVA funds to remedy identified issues or areas of concern. Ideally, counties have designated capital funds to purchase voting equipment since there has been no federal or state commitment of funds for this purpose since the initial statewide procurement in 2006. Bottomline – please spend your funds wisely as we are not guaranteed additional funds in the near future.

Please carefully review the additional documents provided with this letter. If you have questions or concerns, please reach out to Amy Strange, COO; Neil Baddour, Voting Systems Certification Manager; or me.

Thank you for all you do,

Karen Brinson Bell
Executive Director

**NOTICE OF SUBGRANT -2020 HAVA Funds - NC
Amended February 2, 2021**

Subgrantee:	<i>Dare County Board of Elections</i>	
CFDA Number: 90.404 Agreement Number: NC20101001-028	Budget Period: 7/1/2020 – 6/30/2021	
Funds Description		
This obligation of funds constitutes the Subgrantee’s share, as authorized under Session Law 2020-17, Sec. 11.2(a), of \$11,677,441 of federal and \$2,335,488 of state matching funds awarded under Election Security Grants in the federal Consolidated Appropriations Act of 2020 to improve the administration of federal elections.		
Funding Information		
Description	Amount	
Allocated funding based on percentage of voter registration within Department of Commerce Tier as of 1/9/ 2021	\$48,964	
Reimbursements as of 1/27/2021	\$0	
Remaining Balance of Allocation after reimbursements paid as of 1/27/2021	\$48,964	
Permissible Uses		
<p>Reimbursement-eligible expenditures are those incurred to improve the administration of federal elections, as authorized under HAVA Title I, Section 101, including:</p> <ul style="list-style-type: none"> • Improving the administration of elections for Federal office, including to enhance election technology and make election security improvements • Educating voters concerning voting procedures, voting rights, and voting technology. • Training election officials, poll workers, and election volunteers. • Improving, acquiring, leasing, modifying, or replacing voting systems and technology and methods for casting and counting votes. • Improving the accessibility and quantity of polling places, including providing physical access for individuals with disabilities, providing non-visual access for individuals with visual impairments, and providing assistance to Native Americans, Alaska Native citizens, and to individuals with limited proficiency in the English language. • Establishing toll-free telephone hotlines that voters may use to report possible voting fraud and voting rights violations, to obtain general election information, and to access detailed automated information on their own voter registration status, specific polling place locations, and other relevant information. • Expenditures incurred to prevent, prepare for, and respond to the coronavirus pandemic during 2020 federal elections. 		
Grant Administration		
Grant Administration Award recipients and sub-recipients must adhere to all applicable federal requirements including Office of Management and Budget (OMB) guidance: Title 2 C.F.R. Subtitle A, Chapter II, Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. § 200).		



Audit Contract for FY2021

Description

The audit contract with Potter & Company for FY2021 is attached. The contract is for \$68,750 at an increase of \$920, or 1.4%. The County's agreement with Potter & Company allows for an annual increase of up to 2.0%.

Board Action Requested

Approve contract and authorize the Chairman and Commissioner Ross, as Chairman of the Audit Committee, to execute the contract.

Item Presenter

David Clawson, Finance Director

The of and	Governing Board Board of County Commissioners
	Primary Government Unit (or charter holder) Dare County, North Carolina
	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name Potter & Company, P.A.
	Auditor Address 106 Welton Way, Mooresville, N.C. 28117

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/21	Audit Report Due Date 10/31/21
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Must be within four months of FYE

hereby agree as follows:

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

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. 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 requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend 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 GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
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 (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.)(G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

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

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

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

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

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

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

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

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

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

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

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

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

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

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

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

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

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

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

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

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

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

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern.

30. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

31. 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).

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

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

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

FEEES FOR AUDIT SERVICES

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

Financial statements were prepared by: Auditor Governmental Unit Third Party

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

Name: Title and Unit / Company: Email Address:

OR Not Applicable (Identification of SKE Individual not applicable for GAAS-only audit or audits with FYEs prior to June 30, 2020.)

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

3. 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 billings for the last annual audit of the unit submitted to the Secretary of the LGC. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

Primary Government Unit	Dare County, North Carolina
Audit Fee	\$ 68,750.00
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$ see engagement Letter
75% Cap for Interim Invoice Approval <i>(not applicable to hospital contracts)</i>	\$ 50,872.50

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval <i>(not applicable to hospital contracts)</i>	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Potter & Company, P.A.	
Authorized Firm Representative (typed or printed)* Robert W. Taylor, CPA/PFS	Signature* 
Date* 02/12/21	Email Address* btaylor@gotopotter.com

GOVERNMENTAL UNIT

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

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed) David Clawson	Signature* ✓
Date of Pre-Audit Certificate* ✓	Email Address* davec@darenc.com

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

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT



POTTER & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

February 12, 2021

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, 2021. 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, 2021. 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 in a report combined with our auditor's report on the financial statements:

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), if applicable.

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 to the governing Board of Town of Mooresville, 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

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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the

determination of abuse is subjective, *Government Auditing Standards* to 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 designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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 and *Government Auditing Standards* and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the 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.

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.

Other Services

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

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 2021 and to issue our reports no later than October 31, 2021. Our fee for these services will be \$68,750. 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:

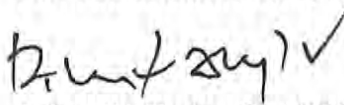
	<u>Discounted Hourly Rates</u>
Partner	\$250
Manager	175
Other Team Members	125
Clerical	50

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 2019 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

Report on the Firm's System of Quality Control

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, 2018. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review, as described in the Standards, may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans. As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.



DMJ & Co., PLLC

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

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Member of CPAmerica, Inc.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Potter & Company, P.A., in effect for the year ended December 31, 2018, 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*.

DMG & Co., PLLC

Certified Public Accountants
Greensboro, North Carolina

June 27, 2019



Government Education Access Channels 2021-22 Proposed Budget

Description

See Attached Summary

Board Action Requested

Approve the Budget

Item Presenter

Dorothy Hester, Master Public Information Officer

Budget Summary

Upon recommendation of the Government and Education Access Channels Committee, the attached proposed 2021/22 budget for CurrentTV is being presented for approval by every participating member entity of the Channels, as required by the interlocal agreement. The 10 participating entities are Dare County, the towns of Duck, Southern Shores, Kitty Hawk, Kill Devil Hills, Nags Head, Manteo, Dare County Schools, College of The Albemarle, and Coastal Studies Institute - ECU.

The recommended budget includes, in part, the following: funding for two full-time staff positions and a Local Programming Development Initiative to assist members in the development of programming for the Government and Education Channels. The funding also includes the continued funding of two regular news magazine shows that highlight each of the participating members of the GEAC on the Education Channel and the Government Channel.

In addition to maintaining regular services the proposed budget also includes the Capital Purchase of a new video server system to expand capabilities and replace the current outdated system, as well as the equipment and service plans needed to allow for live streaming production capability.

Government Education Access Channels Committee
2021-2022 Proposed Budget

The following item is presented for the Board's review and approval.

Specific Action Requested:

1. Approve the proposed 2021-2022 GEACC Budget.

Budget Summary

The Government Education Access Channels (GEAC) Committee has reviewed and approved the proposed 2021-2022 budget for the operation of the Government and Education Channels. The proposed budget, which would take effect July 1, 2021, must be approved by every participating member entity of the Channels, which includes the towns of Duck, Southern Shores, Kitty Hawk, Kill Devil Hills, Nags Head, Manteo, and Dare County, Dare County Schools, College of The Albemarle, and Coastal Studies Institute - ECU.

The budget as proposed requires no additional funding from the participating entities other than the current annual \$1000 membership fee. The budget is funded from the North Carolina Video Programming Distribution proceeds, which are dispersed quarterly by the State to certified members of the GEACC. These funds must be used for the operation of the two channels and no other purpose. Additionally, the legislation that originally established the video distribution funding required that the proceeds not supplant current funding. Accordingly, the annual \$1000 membership fee that was in place when the program began must remain, or the Channels would lose all video distribution funding from the state.

The GEAC committee recommends the budget, which includes, in part, the following: funding for two full-time staff positions (including a 2% COLA increase as adopted by Dare County), and a Local Programming Development Initiative to assist members in the development of programming for the Government and Education Channels. The funding also includes the continued funding of two regular news magazine shows that highlight each of the participating members of the GEAC on the Education Channel and the Government Channel.

In addition to the previously listed regular operating expenses, the budget also includes the Capital Purchase of a new video server system to replace the current outdated system and upgrade broadcast capabilities, as well as the equipment and service plans needed for live streaming production capability.

Government Education Access Channels Committee
2021-2022
Proposed Budget

Executive Summary

Funding comes from the state of North Carolina use tax on cable and satellite fees, which is pooled together by the 10 partnering entities to provide for 2 channels and allows revenue to be used efficiently and effectively. Our revenue from this source in 2021-2022 is conservatively projected to be \$270,000.00. In addition, each of the 10 entities pay a \$1000 membership fee annually to participate in the channel's operations. This \$1000 fee is unchanged and is the only impact on each entity's budget. This money that is received from the entities in support of the Government and Education Access Channels must remain in the budget in order for each entity to continue to receive PEG Supplements from the state of North Carolina. This budget is requesting a total of \$94,025.55 be allocated from the fund balance. The fund balance is projected to be \$322,148.00 on June 30, 2021. The proposed total budget for the Government and Education Access Channels Committee for 2020-2021 is \$375,025.55.

INCOME	CURRENT 2020-2021	PROPOSED 2021-2022
NC PEG Supplemental Video Disbursement (from the state NCDOR) ¹	270,000.00	270,000.00
Member Fees (annual fee paid by participating entities) ²	10,000.00	10,000.00
Interest Income (interest from fund balance)	1,000.00	1,000.00
TOTAL INCOME	281,000.00	281,000.00
APPROPRIATED FUND BALANCE³	25,683.25	94,025.55
TOTAL REVENUE	306,683.25	375,025.55
EXPENDITURES		
Salaries (2 Full time employees) ⁴	(118,000.00)	(112,750.00)
Merit Pay ⁵	(2,360.00)	(2,255.00)
FICA	(9,027.00)	(8,630.00)
Retirement	(12,059.60)	(12,880.00)
Health Insurance ⁶	(30,850.05)	(32,392.55)
Life Insurance	(224.20)	(215.00)
Retiree Health	(212.40)	(203.00)
Contractual Services (Production of Destination Dare/Ed Awareness) ⁷	(50,000.00)	(40,000.00)
Professional Services ⁸	(1,000.00)	(5,000.00)
Equipment - Repair, Replacement, Purchase ⁹	(5,000.00)	(5,000.00)
Supplies ¹⁰	(3,500.00)	(5,000.00)
Music Library	(350.00)	(350.00)
Training	(1,000.00)	(1,000.00)
Travel	(1,000.00)	(1,000.00)
Professional Memberships	(250.00)	(250.00)
Channel Operations ¹¹	(7,200.00)	(7,600.00)
Marketing	(1,000.00)	(1,000.00)
Miscellaneous	(500.00)	(500.00)
Capital Outlay	(0.00)	(75,000.00)
Contingency (Reserve for unexpected expenses)	(5,000.00)	(5,000.00)
Emergency Contingency (Storm related overtime during activations)	(2,500.00)	(2,500.00)
Vehicle Maintenance	(500.00)	(500.00)
Vehicle Fuel	(2,000.00)	(2,000.00)
Insurance and Bonds	(2,900.00)	(3,000.00)
Uniforms	(250.00)	(250.00)
Verizon Wireless ¹²		(750.00)

TOTAL OPERATING EXPENDITURES	(256,583.25)	(325,025.55)
Local Program Development Initiative		
This is money set aside in the budget to foster development of program content by the member entities. Money is awarded on an application and grant basis to participating entities by the Government and Education Access Channel Committee. The money can be used to produce programs, improve the quality of existing programs, or purchase equipment to provide for increased production and/or quality of programs.		
LPDI 1 - Coastal Studies Institute	(5,000.00)	(5,000.00)
LPDI 2 - College of The Albemarle	(5,000.00)	(5,000.00)
LPDI 3 - Dare County Government	(5,000.00)	(5,000.00)
LPDI 4 - Dare County Schools	(5,000.00)	(5,000.00)
LPDI 5 - Duck	(5,000.00)	(5,000.00)
LPDI 6 - Kill Devil Hills	(5,000.00)	(5,000.00)
LPDI 7 - Kitty Hawk	(5,000.00)	(5,000.00)
LPDI 8 - Manteo	(5,000.00)	(5,000.00)
LPDI 9 - Nags Head	(5,000.00)	(5,000.00)
LPDI 10 - Southern Shores	(5,000.00)	(5,000.00)
TOTAL LPDI	(50,000.00)	(50,000.00)
TOTAL LPDI AND OPERATING EXPENDITURES	(306,583.25)	(375,025.55)

Continue to footnotes on next page.

**Government and Education Access Channel
Draft Budget Notes for 2021-2022**

Goals and Objectives to be achieved with this budget.

1. Continue to fund the operation of the channel at a level that provides a professional, reliable and quality service to the citizens of Dare County.
2. Begin implementation of channel server and equipment upgrades to expand live broadcasting capabilities.
3. Per the guidance of the Government and Education Access Channel Committee, work to decrease and balance expenditures to revenues over the next 3 years.

¹ **NC PEG Supplemental Video Disbursement** - this is revenue that is collected by the state in the form of a use tax on cable and satellite providers. The money is pooled and disbursed to qualifying PEG operations within the state. PEG stands for Public, Education, and Government Access. Dare County has 10 qualifying PEG entities, each is a member of the Government and Education Access Channel Committee. Each quarter, this money is disbursed to the entities by the state, and then the Government and Education Access Channels invoices the entities for this money. These state funds are the main source of funding for the Government and Education Access Channels. There has been no significant change in the NC PEG revenue between the 2020 and 2021 fiscal years, thus we have budgeted for an anticipated revenue equal to year 2021.

² **Member Fees** - Each entity member pays an annual membership fee to participate in the Government and Education Channel Access. This money must remain in place in order for each entity to receive the PEG Supplement from the state. There is no change to this amount from last year, so impact on each entity's budget is unchanged.

³ **Appropriated Fund Balance** - The unappropriated fund balance is projected to be \$322,148.04 on June 30, 2021. The appropriated fund balance is the amount pulled from the unappropriated fund balance to meet the obligations of the budget.

⁴ **Salaries** - This budget currently funds two full-time positions that are considered to be Dare County employees, and includes a recent 2% COLA increase as approved by Dare County.

⁵ **Merit Pay** - 2% of \$112,750.00

⁶ **Health Insurance** - Includes an annual employee only cost of \$11,172 for Channels Manager and annual family cost of \$19,678 for Video Producer.

⁷ **Contractual Services** - This is for the production of Destination Dare and Dare Education Awareness, our two main programming initiatives that highlight interesting aspects of government and education in Dare County. Each entity contributes one segment to each episode. Destination Dare is produced every other month, and Dare Education Awareness is produced in the alternate months. Per the Committee's guidance from last year's budget

planning, \$10,000 has been deducted from this line item as part of a transitional plan to phase out the need for this contract.

⁸ **Professional Services** - Item to pay for costs associated with professional services such as professional voice over work, acting, and potential production support. Increased to allow for anticipated website work needed to integrate new server system features into the website.

⁹ **Equipment** - Monies set aside for the purchase and repair of large item video production equipment, such as cameras, editing computers, and lighting equipment. Plans to purchase a wireless Cradlepoint modem that will allow for broadcasting video wirelessly from out in the field.

¹⁰ **Supplies** - This supports the purchase of supplies such as batteries, gaffers tape, lighting gels, accessories, and small equipment items that do not qualify as Capital Outlay or Equipment.

¹¹ **Channel Operations** - Expenses that support the day to day operation of the channels. This includes:

- \$4,000.00 - OBX Media: for website hosting and maintenance
- \$3,000.00 - Reflect: Streaming Video/VOD for online video streaming service
- \$600.00 - Adobe: Creative Cloud subscription for professional non-linear editing tools

¹² **Verizon Wireless** - New line item dedicated to Verizon Wireless fee for use in mobile live broadcasting with Cradlepoint device.



*Dare County Tourism Board Request Consent
Expenditure from Long-Term Unappropriated Line Item 4585*

Description

Request consent to award \$22,610.00 from the Long -Term Unappropriated Line Item to Chicamacomico Historical Association to repair water damage to the floor and install historically correct "storm" doors on the 1874 LifeSaving Station.

Board Action Requested

Consent for expenditures totaling \$22,610.00 from the Long-Term Unappropriated Line Item to Chicamacomico Historical Association.

Item Presenter

Lee Nettles



Board Appointments

Description

The following Board has an appointment this month:

1. Hatteras Community Center Board
2. Upcoming Board Appointments

Board Action Requested

Take Appropriate Action

Item Presenter

Robert Outten, County Manager



Hatteras Community Center

Description

See Attached Summary

Board Action Requested

Take Appropriate Action

Item Presenter

Robert Outten, County Manager

March 2021

BOARD APPOINTMENTS

HATTERAS COMMUNITY CENTER BOARD

(Two Year Term)

**Ricki Shepherd has tendered her resignation as Chair and Trustee on the
Hatteras Village Community Center effective March 1, 2021.**

**Trustees recommend Jeff Oden serve the remainder of her term which expires
June 2021.**

Ricki Shepherd

(Current Term 6/19 – 6/21)

(Originally Apptd. 10/96)

Other Members:
See attached list

HATTERAS COMMUNITY CENTER
(Two Year Term)

This board operates and maintains the Hatteras Community Center.

<u>MEMBER</u>	<u>TERM EXPIRATION</u>	<u>ACTION</u>
George Banks P.O. Box 367 Hatteras, NC 27943 986-2709 (H) 475-0297 (Cell)	6-21	Apptd. 6/97 Reapptd. 6/17, 6/19
Dennis Robinson P.O. Box 62 Hatteras, NC 27943 475-4388 (H) 986-6335 (O)	6-21	Reapptd. 6/17, 6/19
Laura C. Young P.O. Box 573 Hatteras, NC 27943 986-2568 (H) 986-2398 (W) Youngs_research@yahoo.com	6-22	Apptd. 6/18 Reapptd. 6/20
Ricki Shepherd P.O. Box 594 Hatteras, NC 27943 986-2703	6-21	Apptd. 10/96 Reapptd. 6/97, 99, 01 6/01, 6/03, 6/05,6/07,09 11,13,15,17,19
Rom Whitaker P.O. Box 151 Hatteras, NC 27943 986-1032	6-22	Apptd. 3/03 Reapptd. 7/04,06,08,10, 12,14,16,18

NOTES:

Meeting Date: 3rd Wednesday, each month - Board 7:30 p.m.
General meeting quarterly – July 8:30 p.m.

Richard A. Midgett replaced Gary Austin 6/93.
Raymond Willis replaced Belinda Willis 7/95.
Ricki Shepherd appointed to fill unexpired term of Cora Simmons 10/96.
Shanklin Peele Jr. appointed to fill unexpired term of Bert Austin 1/97.
Ernie Foster, Jr. replaced Raymond Willis 6/97.
Rom Whitaker appointed to fill unexpired term of Shanklin Peele Jr. 3/03.
Richard Midgett apptd. for one year 6/03 in order to stagger terms.
George Banks and Dennis Robinson replaced Ernie Foster, Jr. and Geraldine Farrow 6/15.
Laura Young replaced Richard Midgett 6/18

REVISED 6/20

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 Cheryl Anby, P.O. Box 1000, Manteo, N.C. 27954 or fax it to her at 473-1817, or send it by email to cheryl.anby@darenc.com

Advisory Board or Committee interested in:

1st choice Hatteras Community Center District Board

2nd choice _____

3rd choice _____

Name Jeff Odean

Address 57198 Islington Court (P.O. Box 374)

City/State/Zip Hatteras, N.C. 27943

Email Address SLSHCRKWTRWKS@AOL.COM

Telephone Home: _____

Business: _____

Resident of Dare County: yes no

Occupation: Commercial Fisherman

Business Address: Hatteras / ATLANTIC OCEAN

Educational background:
3 1/2 years UNCW

Business and civic experience and skills:

Owner/Operator of FV/SeaBound, 43 years
Owner/Operator of Sea Gull Motel until 2015 -
33 years

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

NOAA/NMFS Highly Migratory Advisory Panel

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>Ron Whitaker</u>	<u>Charter Fisherman</u>	<u>Hatteras N.C.</u>	<u>216-6106</u>
<u>Tim Midgett</u>	<u>Realtor</u>	<u>Hatteras N.C.</u>	<u>996-1222</u>
<u>Belinda Willis</u>	<u>Store Proprietor</u>	<u>Hatteras N.C.</u>	<u>996-0080</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: 01/10/21 Signature of applicant: [Signature]

FOR OFFICE USE ONLY:

Date received: 1/19/2021



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 three 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 on how to obtain and submit applications follows the list.

April, 2021

Manns Harbor Marina Commission

- 4 terms expiring

May, 2021

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

- 1 term expiring

Veterans Advisory Council

- 2 terms expiring

Zoning Board of Adjustment

- 1 term expiring

June, 2021

College of the Albemarle Board of Trustees -- 1 term expiring

Extra Territorial Jurisdiction District (ETJ) - Town of Southern Shores

- 1 term expiring

Hatteras Community Center Board -- 3 terms expiring

Juvenile Crime Prevention Council (JCPC) -- 16 terms expiring

Land Transfer Tax Appeals Board -- 3 terms expiring

Library Board – Dare -- 2 terms expiring

Manns Harbor Community Center Board -- 3 terms expiring

Roanoke Island Community Center Board -- 4 terms expiring

Rodanthe, Waves, Salvo Community Center Board --2 terms expiring

Transportation Advisory Board -- 1 term expiring

Waterways Commission --3 terms 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:

Cheryl C. Anby, Clerk to the Board at 475-5800



Commissioners' Business & Manager's/Attorney's Business

Description

Remarks and items to be presented by Commissioners and the County Manager.

Board Action Requested

Consider items presented

Item Presenter

Robert Outten, County Manager