

**BRUNSWICK COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING AGENDA**

**February 3, 2020
3:00 PM**

I. Call to Order

II. Invocation/Pledge of Allegiance

III. Adjustments/Approval of Agenda

IV. Public Comments

V. Approval of Consent Agenda

1. Administration - Fiscal Year 2020-21 Budget Calendar Amendment
Request that the Board of Commissioners amend the FY 2020-2021 Budget Calendar to move the Countywide Goal Workshop from February 17, 2020 to March 16, 2020, 1:00 p.m. - 5:00 p.m.
2. Clerk to the Board - Meeting Minutes
Request that the Board of Commissioners approve the draft minutes from the January 16, 2020 Special Meeting and the January 21, 2020 Regular Meeting.
3. Finance - Contract to Audit Accounts Martin Starnes & Associates, CPAs, P.A.
Request that the Board of Commissioners approve a one year contract for audit services with Martin Starnes & Associates, CPAs, P.A.
4. Finance - Financial Advisory Services Phase Two (2) School General Obligation Bonds
Request that the Board of Commissioners receive information and approve the agreement with Stifel, Nicolaus & Company, Inc. to serve as the county's financial advisor for the upcoming phase two (2) general obligation bonds issue of \$47,550,000.
5. Health and Human Services - BSRI - Council of Governments Grant Agreement for Aging Services
Request that the Board of Commissioners approve and execute the FY 2020 Home and Community Care Block Grant for Older Adults Agreement for the Provision of Community-Based Aging Services ending June 30, 2020.
6. Health and Human Services - Health Services - Contract for NC Alliance of Public Health Agencies FY 19-20
Request that the Board of Commissioners approve and execute the contract with the North Carolina Alliance of Public Health Agencies for fiscal year 2019-2020.
7. Health and Human Services - Public Housing: Request to Schedule a Public Hearing
Request that the Board of Commissioners schedule a public hearing on April 20, 2020 to hear any comments or suggestions on the Public Housing Agency Five-Year Plan.
8. Tax Administration - Annual Tax Advertisement Order for 2019 Unpaid Tax Liens
Request that the Board of Commissioners approve the advertisement of 2019 unpaid tax liens on real property.
9. Tax Administration - December 2019 Releases
Request that the Board of Commissioners approve the December 2019 releases.

VI. Presentation

1. Health - Recognition of All-Star Award Recipient

Request that the Board of Commissioners recognize Cherie Browning as the recipient of the NCPHA All-Star Award

VII. Other Business/Informal Discussion

VIII. Adjournment



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
February 3, 2020

From:
Andrea White

Action Item # V. - 1.

Administration - Fiscal Year 2020-21 Budget Calendar
Amendment

Issue/Action Requested:

Request that the Board of Commissioners amend the FY 2020-2021 Budget Calendar to move the Countywide Goal Workshop from February 17, 2020 to March 16, 2020, 1:00 p.m. - 5:00 p.m.

Background/Purpose of Request:

The FY 2020-2021 Budget Calendar was approved by the Board of Commissioners on November 18, 2019. Staff is recommending that the Board move the Countywide Goal Workshop from February 17, 2020 to March 16, 2020, 1:00 p.m. - 5:00 p.m. to allow additional time for preparation.

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners amend the FY 2020-2021 Budget Calendar to move the Countywide Goal Workshop from February 17, 2020 to March 16, 2020, 1:00 p.m. - 5:00 p.m.

ATTACHMENTS:

Description

- ☐ Budget Calendar FY 21 Amended

County of Brunswick
Budget Calendar (Amended)
Fiscal Year 2020-2021

Date of Action	Budget Procedure	Action By
12/3/2019	Distribution of Capital Improvement Forms and Instructions	Director of Fiscal Operations
1/23/2020	Distribution of Goals and Budget Forms	Director of Fiscal Operations
1/23/2020	Preliminary Capital Improvement Forms Due to County Director of Fiscal Operations	Department Heads
1/24- 2/10/2020	Compiled Preliminary Capital Improvement Plan Due to County Manager from Director of Fiscal Operations	County Manager
3/9/2020	Submit Goals and Budget Requests to Director of Fiscal Operations	Department Heads and Agency Officials
3/16/2020	Commissioners' Countywide Goal Workshop 1:00 p.m. - 5:00 p.m.	Board of County Commissioners County Manager
3/23/2020	Compiled Department and Agency Budget Requests and Goals Due to County Manager from Director of Fiscal Operations	Director of Fiscal Operations
3/24- 4/3/2020	Meet with Department Heads on Requested Budget and Goals	County Manager Director of Fiscal Operations
5/4/2020	Commissioners' Goals and Budget Workshop 9:00 a.m. - 3:00 p.m.	Board of County Commissioners County Manager
5/18/2020	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 17, 2019 at 6:00 p.m. for public hearing	County Manager, Board of Commissioners
5/19/2020	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/19/2020	Submit legal notice for publication in media stating Recommended Budget submitted to the Board; copy available for public review; time, date, place of public hearing	Clerk to the Board of County Commissioners
6/1/2020	Study session on Recommended Budget at 1:00 p.m. - 3:00 p.m.	Board of County Commissioners
6/15/2020	Public Hearing 6:00 p.m. Regular; Adoption of Budget	Board of County Commissioners
7/1/2020 if applicable	Within thirty (30) days after enactment of the budget a public notice shall be published, reflecting a summary of the enacted budget showing the intended use of entitlement funds, if any.	Clerk to the Board of County Commissioners



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
February 3, 2020

Action Item # V. - 2.

Clerk to the Board - Meeting Minutes

From:

Andrea White

Issue/Action Requested:

Request that the Board of Commissioners approve the draft minutes from the January 16, 2020 Special Meeting and the January 21, 2020 Regular Meeting.

Background/Purpose of Request:

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners approve the draft minutes from the January 16, 2020 Special Meeting and the January 21, 2020 Regular Meeting.

ATTACHMENTS:

Description

- ☐ Draft Minutes - 2020-01-21 Regular Meeting
- ☐ Draft Minutes - 2020-01-16 Special Called Meeting

**BRUNSWICK COUNTY BOARD OF COMMISSIONERS
OFFICIAL MINUTES
REGULAR MEETING
JANUARY 21, 2020
6:00 P.M.**

The Brunswick County Board of Commissioners met in Regular Session on the above date at 6:00 p.m., Commissioners' Chambers, David R. Sandifer Administration Building, County Government Center, Bolivia, North Carolina.

PRESENT: Commissioner Frank Williams, Chairman
Commissioner Randy Thompson, Vice-Chairman
Commissioner J. Martin Cooke
Commissioner Pat Sykes
Commissioner Mike Forte

STAFF: Randell Woodruff, County Manager
Steve Stone, Deputy County Manager
Bob Shaver, County Attorney
Julie Miller, Finance Director
Andrea White, Clerk to the Board
Jared Galloway, Deputy Clerk to the Board
Meagan Kascak, Public Information Officer
First Sgt. Lamar Siler, Sheriff's Office

Board Action, containing all items in this set of minutes, is filed within the Clerk to the Board's office.

I. CALL TO ORDER

Chairman Williams called the meeting to order at 6:00 p.m.

II. INVOCATION/PLEDGE OF ALLEGIANCE

Vice-Chairman Thompson gave the Invocation and led the Pledge of Allegiance.

III. ADJUSTMENTS/APPROVAL OF AGENDA

Chairman Williams asked for any adjustments to the agenda. Chairman Williams requested that item VI-1 *Administration – Approval of Request for Representation on the Cape Fear Public Transportation Authority* be removed due to the uncertainty of the status of the organization. There was no objection to the removal of the item.

Commissioner Sykes moved to approve the agenda as amended. The motion was seconded by Vice-Chairman Thompson and the vote of approval was unanimous.

IV. PUBLIC COMMENTS

Chairman Williams briefly reviewed the Public Comments Policy and called those who had signed up to speak. The following individuals addressed the Board:

1. Judy Droitcour, resident of Caswell Beach, provided information on oil production and requested that the Board rethink their position on offshore drilling.

From the audience, Laurie Vass requested an opportunity to speak. Since this individual had not signed up prior to the meeting, Chairman Williams asked the Board if they wished to suspend the rules to allow the speaker the opportunity to address the Board.

Vice-Chairman Thompson moved to suspend the rules to allow the speaker. The motion was seconded by Commissioner Forte and the vote of approval was unanimous.

2. Laurie Thomas Vass, resident of Sunset Beach, provided a handout of historical documents for the Board's review and read a prepared statement in reference to a failing dam across Calabash River in Sunset Lakes Subdivision in southern Brunswick County.

Chairman Williams suggested that Vice-Chairman Thompson work with the County Manager to provide additional details to the Board to assist in a better understanding of the situation.

V. APPROVAL OF CONSENT AGENDA

Chairman Williams asked for a motion on the Consent Agenda.

Commissioner Sykes moved to approve the Consent Agenda as presented. The motion was seconded by Vice-Chairman Thompson and the vote of approval was unanimous.

The following items were approved:

1. **Administration - Designation of Proxy to Serve as Alternate for Grand Strand MPO Transportation Advisory Committee**
Designated Helen Bunch to replace Marc Pages as an additional alternate on the Grand Strand MPO Transportation Advisory Committee (GSATS).
2. **Administration - Resolution in Support of the Wilmington Rail Realignment Project**
Approved a resolution supporting the Wilmington Rail Realignment Project.

RESOLUTION SUPPORTING THE WILMINGTON RAIL REALIGNMENT PROJECT FOR THE BENEFITS OF ENVIRONMENTAL SUSTAINABILITY, IMPROVED COMMUTING TIMES, PUBLIC SAFETY, QUALITY OF LIFE, ENHANCED FREIGHT MOVEMENT AND ECONOMIC DEVELOPMENT

WHEREAS, the City of Wilmington has worked with local, regional, state, federal and private partners in the conceptualization of the Wilmington Rail Realignment Project; and

WHEREAS, on June 17, 2017 Wilmington City Council accepted the Wilmington Rail Realignment and Right of Way Use Alternatives Feasibility Study which found no fatal flaws to the project, and supported continued development of the project; and

WHEREAS, on June 12, 2019 the Wilmington Rail Realignment Project was announced as a recipient of up to \$2 million in grant funds under the Federal Railroad Administration's Consolidated Rail Infrastructure and Safety Improvements grant program; and

WHEREAS, the North Carolina Department of Transportation's Board of Transportation approved during their October 2019 meeting \$250,000 in matching funds, with an additional \$250,000 in matching funding expected in the subsequent fiscal year; and

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WHEREAS, the City of Wilmington is expected to commence work pursuant to the National Environmental Policy Act in the first half of 2020; and

WHEREAS, the development of the Wilmington Rail Realignment Project promotes environmental sustainability in nearby communities along the corridor; and

WHEREAS, the Wilmington Rail Realignment project would provide new options for the movement of goods while also enhancing mobility and public safety for the region; and

WHEREAS, the improvements associated with the Wilmington Rail Realignment Project will stimulate regional investment and economic development opportunities.

NOW, THEREFORE BE IT RESOLVED, that the Brunswick County Board of Commissioners supports the furtherance of the Wilmington Rail Realignment Project to provide the region of southeast North Carolina with a solid foundation for transportation on which growth and future prosperity can be built.

BE IT FURTHER RESOLVED that the County of Brunswick will explore the potential for future collaboration and partnership with the City of Wilmington on the Rail Realignment Project.

This the 21st day of January, 2020.

Frank Williams, Chair
Brunswick County Board of Commissioners

ATTEST:
Andrea White, NCCCC
Clerk to the Board

3. **Administration - Southeastern Community & Family Services, Inc. Grant Application**
Received a proposed Community Services Block Grant Application from Southeastern Community & Family Services, Inc.
4. **Administration - Surplus Property Offers for Upset Bid Process**
Accepted, subject to the upset bid process, the following offers submitted for surplus parcels that met the value parameters previously established by the Board.

Parcel	Location	Size	Tax Value	Acquired	Cost	Bid
224EA012	Fox Trot Ridge PL, NW	.44 acre	\$4,180.00	6-3-2019	\$2,523.00	\$3,000.00
157KG00307	Poplar Rd., BSL	.24 acre	\$15,000.00	11-2-2018	\$1,946.18	\$10,100.00
217LB065	645 Pelican Cir, SE	.20 acre	\$4,030.00	3-22-2019	\$1,722.01	\$3,500.00
214MA143	3101 Havelock Pl, SW	.20 acre	\$1,600.00	6-3-2019	\$770.60	
214MA144	3095 Havelock PL, SW	.20 acre	\$1,600.00	6-3-2019	\$770.60	
214MA145	3091 Havelock PL, SW	.21 acre	\$1,600.00	6-3-2019	\$770.60	
214MA146	3085 Havelock PL, SW	.21 acre	\$1,600.00	6-3-2019	\$770.60	
214MA134	3205 Havelock PL, SW	.20 acre	\$1,600.00	2-14-2017	\$913.20	
214MA149	1585 Hyde ST, SW	.29 acre	\$1,600.00	2-14-2017	\$913.20	
Total	6 parcels above		\$16,800.00		\$4,908.80	\$7,200.00

5. **Board Appointment – Fireman’s Relief Fund Trustees**
Approved the nomination of Brenda Reeves as the Local Fireman’s Relief Fund Trustee representing Sunset Harbor/Zion Hill Fire Department.

6. **Board Appointment - Nursing Home & Adult Care Home Community Advisory Committee - District 4 and Two At-Large**

Reappointed the following individuals to the Nursing Home & Adult Care Home Community Advisory Committee:

Mr. John Walz to the District 4 seat for a 3-year term expiring February 1, 2023

Ms. Colleen Combs to an At-Large seat for a 3-year term expiring February 1, 2023

Ms. Ashley Wells to an At-Large seat for a 3-year term expiring February 18, 2023

7. **Board Appointment - Voluntary Agricultural District**

Approved the recommendation from Cooperative Extension to appoint Mr. James "Jim" C. Stanaland to the Voluntary Agricultural District Board.

8. **Clerk to the Board - Meeting Minutes**

Approved the draft minutes from the December 16, 2019 Regular Meeting.

9. **County Attorney - Avalon Phase 8 and 9 Deed of Dedication**

Accepted the Deed of Dedication for water and sewer infrastructure for Avalon Phases 8 and 9 (Lots 311-344).

10. **County Attorney - Declaration of Surplus Property**

Declared the following property obtained by the County through tax foreclosure as surplus property to be placed on the County's website for possible future purchase:

Parcel	Tax Value	Cost
1780007102	\$ 4,500.00	\$ 1,740.06
230DE024	\$ 1,600.00	\$ 1,600.00
142HA023	\$ 4,400.00	\$ 2,141.95

11. **County Attorney - Easement Agreement to Provide Sewer**

Approved an easement agreement over parcels 244FE00114 and 244FF001, which grants Brunswick County the ability to provide sewer service once sewer lines are installed and dedicated.

12. **County Attorney - St. James MF5-Cottage Woods, Lots 1-36 Deed of Dedication**

Accepted the Deed of Dedication for water and sewer infrastructure in St. James MF5-Cottage Woods, Lots 1-36.

13. **Emergency Services - LP 15 Product Service Agreement**

Approved the 4-year warranty and product service agreement for LP-15 Cardiac Monitor/Defibrillators at an annual cost of \$28,617.75.

14. **Finance - Brunswick Transit System Memorandum of Understanding**

Ratified the County Manager's approval of the Memorandum of Understanding with Brunswick Transit as required under the Rural Operating Assistance Program for agencies receiving pass through funds and FY19 Application with DOT funding of \$270,451.

15. **Finance - Fiscal Items**

Approved Budget Amendments, Capital Project Ordinances, and Fiscal Items of a routine nature.

- **Budget Amendment and Capital Project Ordinance Ash Waccamaw Multiuse Building**
Transferred \$11,000 from the County Capital Reserve undesignated funds to the Ash Waccamaw Multi-use Facility project for initial site work and future surveying.
- **Budget Amendment to promote the 2020 Census**
Transferred \$15,000 from Commissioner's Contingency to Management Information Services special project to accomplish the goal of reaching out and promoting the 2020 Census to ensure everyone is counted.
- **Budget Amendment Boiling Spring Lakes Low Pressure Sewer System Contribution**
Transferred \$185,820 from the Wastewater Capital Reserve designated to the Wastewater Administration Capital Outlay project for the Brunswick County contribution to the Boiling Spring Lakes low pressure sewer system line extension approved as part of the current Capital Improvement Plan budget.
- **Budget Amendment and Capital Project Ordinance Airport Grant 36244.58.11.2**
Appropriated \$1,356 of NCDOT revenues for grant 36244.58.11.2 and transferred \$151 of associated local match to the grant for Oak Island property taxes owed, but not included in closing costs.
- **Financial Reports for December 2019 (unaudited)**
Included are Summary Information for General and Enterprise Funds, key indicators of Revenues and Expenditures and Cash and Investments. All reports provided at: <http://brunswickcountync.gov/finance/reports>.

16. **Governing Body - Regular Meeting Schedule FY 2020-2021**

Adopted the Regular Meeting schedule for FY 2020-2021.

**RESOLUTION OF THE BRUNSWICK COUNTY BOARD OF COMMISSIONERS
ESTABLISHING THE FY 2020-2021 REGULAR MEETING SCHEDULE**

WHEREAS, N.C.G.S. 153A-40, provides for a resolution establishing regular meeting dates of the Board of Commissioners.

NOW, THEREFORE, BE IT RESOLVED that the Brunswick County Board of Commissioners' establishes the FY 2020-2021 meeting schedule to include one Regular meeting to occur the first Monday of each month at 3:00 p.m. and one Regular meeting to occur the third Monday of each month at 6:00 p.m., excluding holidays as shown below, and that such meetings will be held in the David R. Sandifer County Administration Building, 30 Government Center Drive NE, Bolivia, NC, in the County Commissioners' Chambers. Special meetings will be scheduled as needed.

REGULAR MEETING SCHEDULE

July 6, 2020 at 3:00 p.m.

August 3, 2020 at 3:00 p.m.

August 17, 2020 at 6:00 p.m.

September 8, 2020 at 3:00 p.m.

September 21, 2020 at 6:00 p.m.

January 19, 2021 at 6:00 p.m.

February 1, 2021 at 3:00 p.m.

February 15, 2021 at 6:00 p.m.

March 1, 2021 at 3:00 p.m.

March 15, 2021 at 6:00 p.m.

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October 5, 2020 at 3:00 p.m.
October 19, 2020 at 6:00 p.m.
November 2, 2020 at 3:00 p.m.
November 16, 2020 at 6:00 p.m.
December 7, 2020 at 3:00 p.m.
December 21, 2020 at 6:00 p.m.

April 5, 2021 at 3:00 p.m.
April 19, 2021 at 6:00 p.m.
May 3, 2021 at 3:00 p.m.
May 17, 2021 at 6:00 p.m.
June 7, 2021 at 3:00 p.m.
June 21, 2021 at 6:00 p.m.

Adopted this the 21st day of January, 2020.

Frank Williams, Chairman
Brunswick County Board of Commissioners

ATTEST:
Andrea White
Clerk to the Board

17. **Operation Services - Debris Management Plan Update**
Approved the updated Disaster Debris Plan for Brunswick County.
18. **Operation Services - Demolition of Old Concession Stand at Leland Park**
Approved demolition of the old concession stand at Leland Park.
19. **Operation Services - Tip Fee Exemption Request**
Approved a tip fee exemption request at the Brunswick County Landfill for NC United Methodist Camp & Retreat Ministries.
20. **Operation Services - Transfer Station Repairs**
Approved the proposal from Dewberry Engineers Inc. (Dewberry) for the design and construction management of repairs needed to the existing transfer station.
21. **Parks & Recreation – Smithville Park Concession Stand/ Restroom Building**
Approved a proposal agreement with Smith-Carolina Corporation in the amount of \$93,500 for a concession stand/restroom building for Smithville Park.
22. **Sheriff's Office Detention Center - SCAAP Grant Acceptance**
Accepted the BJA FY 19 State Criminal Alien Assistance Program grant in the amount of \$10,167. Award will be used to assist in detention center salaries.

VI. ADMINISTRATIVE REPORT

1. **Administration - Federal Legislative Goals (Randell Woodruff, County Manager)**
Request that the Board of Commissioners consider approving a resolution adopting Federal Legislative Goals for 2020-2021.

Chairman Williams explained that the federal goals presented in the resolution will be presented to federal legislators.

Mr. Woodruff reviewed the following six goals presented for consideration:

- 1) Restoration of historical funding to the U.S. Army Corps of Engineers for shallow draft inlet dredging and maintenance

- 2) Designating U.S. 74 as Future Interstate 74 from Whiteville to Interstate 140
- 3) Returning Brunswick County to the Wilmington Metropolitan Statistical Area (MSA)
- 4) Providing financial stability to the National Flood Insurance Program without placing undue financial burdens on those insured by the program
- 5) Minimizing or eliminating unfunded mandates to the states, which in turn often end up being passed on to local governments.
- 6) Critical funding to support substance abuse disorder treatment; continuation funding at the current level for the 21st Century Cures Act would provide treatment services for an estimated 60 additional Brunswick residents

Without objection, Chairman Williams moved the goals discussion and approval to the end of the agenda to allow the Board to hear the presentation from John Nichols regarding the Lock and Dams along the Cape Fear River.

2. **Tax Administration - Resolution Authorizing Tax Collector to Direct Execution to Sheriff (Jeff Niebauer, Tax Administrator)**

Request the Board of Commissioners approve the resolution authorizing the Brunswick County Tax Collector to direct execution against personal property to the Sheriff.

Mr. Shaver explained that this item does not signal any change of practice for delinquent collections. It is a formality of an authorizing resolution to utilize the Sheriff when needed. Most of the time, the Tax office makes use of garnishment and other collection methods; however, there are times when the need to enforce is appropriate to levy against something that is unmanageable and needs to be secured such as a boat, an airplane, or heavy equipment. To levy, staff must be prepared to secure and take custody, and most counties utilize the Sheriff's office for that purpose. A resolution authorizing the assistance of the Sheriff's office must be in place prior to this type of action. Staff does not anticipate this action being a regular use and burden on the Sheriff's office or require any additional manpower.

Vice-Chairman Thompson moved to approve the resolution as presented. The motion was seconded by Commissioner Cooke and the vote of approval was unanimous.

RESOLUTION AUTHORIZING THE BRUNSWICK COUNTY TAX COLLECTOR TO DIRECT EXECUTION AGAINST PERSONAL PROPERTY TO THE SHERIFF

WHEREAS, N.C. Gen. Stat. Section 105-366 of the Machinery Act authorizes the Tax Collector to proceed against personal property to enforce the collection of taxes; and

WHEREAS, N.C. Gen. Stat. Section 105-367 of the Machinery Act, governing the procedure for levying against tangible personal property to enforce the collection of taxes, requires authorization of the governing body if the Tax Collector desires to direct a levy and execution to the Sheriff; and

WHEREAS, the Brunswick County Board of Commissioners by this resolution desires to authorize the Brunswick County Tax Collector to direct the levy and execution against personal property to the Sheriff on such occasions as the Tax Collector deems such procedures to be in the best interest of the County.

NOW, THEREFORE, BE IT RESOLVED that from and upon the date of this resolution, the Brunswick County Tax Collector be and he hereby is authorized to direct the levy and execution

against personal property to the Sheriff of Brunswick County, to the extent the Sheriff can assist given current staffing levels, as provided by N.C. Gen. Stat. Section 105-367(b).

This the 21st day of January, 2020.

Frank Williams, Chair
Brunswick County Board of Commissioners

ATTEST:
Andrea White, NCCCC
Clerk to the Board

3. **Utilities - 211 Water Treatment Plant Filter Construction Budget Amendment (John Nichols, Director of Public Utilities)**

Request that the Board of Commissioners approve a budget amendment for \$1.2 million to fund the construction costs for five (5) replacement Evoqua filters at the 211 Water Treatment Plant (WTP).

Mr. Nichols explained that the 211 WTP was constructed in 1975 and the original filters have been in service since that time. Funds in the amount of \$900,000 were budgeted for staff to replace the filters. Doing the project now will allow the County to maximize the treatment capacity in the event something should happen during the Northwest Water Treatment Plant project. An additional \$1.2 million was requested to hire a contractor as staff determined that the filter replacement project was too large to do in-house. If the request is approved, staff will move forward with bidding the project and will present a contract to the Board for consideration.

Following a brief discussion, Commissioner Sykes moved to approve the budget amendment as requested. The motion was seconded by Commissioner Forte and the vote of approval was unanimous.

4. **Utilities - Cape Fear River Locks and Dams (John Nichols, Public Utilities Director)**

Request that the Board of Commissioners receive information on the Cape Fear River Locks and Dams.

Mr. Nichols explained that the US Army Corps of Engineers (USACE) has been seeking to divest themselves of many of the dams across the country, including the three Locks and Dams on the Cape Fear River. The USACE is in the process of completing a study which is scheduled to be released next month. Staff has attended their stakeholders' meetings. The County's raw water intake is located just above Lock and Dam #1. The Lower Cape Fear Water & Sewer Authority (LCFWSA) has a raw water intake that supplies Pender County, Brunswick County, and Cape Fear Public Utilities raw water. The raw water parallel line comes from the pump station just above Lock and Dam #1. While the USACE recognizes that it is critical for water quantity and water supply, their goal is to supply the Locks and Dams for navigation purposes, which is no longer a need. They are currently looking at giving the Locks and Dams to the State. Fayetteville Public Works has been in discussions with LCFWSA about acquiring the Locks and Dams to preserve the water quantity as the key use. As the State would still make the regulations, there is the question of how the utilities would establish a better position of ensuring there is nothing done to them that would reduce the capacity or the safe yield of the river. Another option would have the utilities approach the USACE to discuss the possibility of a long-term lease to ensure that nothing happens to that water supply. Mr. Nichols shared his intent to attend a meeting later this week between the USACE, the Division of Environmental Quality (DEQ), and LCFWSA. The next step,

following that meeting, would be to develop a position and move forward based on the information.

Following discussion, no action was taken.

5. **Utilities - Grinder Pump Maintenance Policy Amendment (Donald Dixon, Deputy Director-Wastewater Operations)**

Request that the Board of Commissioners approve an amendment to the existing Grinder Pump Maintenance Policy allowing the county to assume maintenance responsibility for commercial duplex grinder pump systems with permitted flows between 1,680 and 15,000 gpd and changes to verbiage within the policy to better align with existing North Carolina Department of Environmental Quality (NCDEQ) guidance, terminology and County standards.

Mr. Nichols explained that the County implemented the Grinder Pump Maintenance Policy in 2008. Prior to the policy, each homeowner had to pay for repairs. The policy has changed over the years and has been very successful in reducing the overall maintenance cost. Several developers have asked if the County could increase the locations where it could be used, especially in the commercial systems. Currently, anything over 1,680 gpd will not be permitted in the County's name. The State has a breakpoint of 15,000 gpd and staff believes that, for commercial, the County could do that, however, it would require the individual engineer to get a variance from the State for telemetry and some wet well storage as staff would want to continue to utilize the same pumps currently being purchased. If a commercial system has a generator, the County would require that it also power the grinder pump station. The policy change would apply primarily to new commercial systems; however, an existing development could apply with the requirement that the grinder system be brought up to the County's standards.

Commissioner Cooke moved to approve the amendment to the existing Grinder Pump Maintenance Policy as requested. The motion was seconded by Commissioner Sykes and the vote of approval was unanimous.

6. **Utilities - Shallotte Water Transmission Main Contract Amendment Cape Fear Engineering and Associated Budget Amendment (John Nichols, Director of Public Utilities)**

Request that the Board of Commissioners approve budget amendment and authorize the Chairman and Clerk to the Board to approve the contract amendment with Cape Fear Engineering in the amount of \$38,500 for engineering services associated with the design of the Shallotte Water Transmission Main.

Mr. Nichols explained that Cape Fear Engineering had been working on a project for the County to install a redundant 24" watermain around the Shallotte area and were very close to bidding the project. The proposed plan that the NC Department of Transportation (NCDOT) had for their interchange around Smith Avenue was incorporated into the project. Staff worked with NCDOT to determine exactly where their alignment was and went around it in order not to construct a waterline that would have to be removed. The NCDOT has since put a permanent hold on the project due to current budget restraints and therefore did not acquire the right-of-way that the County would utilize for the waterline. An adjustment must be made in the alignment to install the waterline in a location that is closer to the existing road. Funds in the amount of \$38,500 are being requested with a change in the contract to allow Cape Fear Engineering to redesign a portion around the Smith Avenue interchange. If

NCDOT later funds the project, and the County is required to relocate the line, the relocation would be at NCDOT's cost.

Vice-Chairman Thompson moved to approve the budget amendment and the contract amendment with Cape Fear Engineering as requested. The motion was seconded by Commissioner Forte and the vote of approval was unanimous.

Chairman Williams directed the Board's attention back to item VI-1 *Federal Legislative Goals*. Chairman Williams asked for any changes on the six goals listed. A discussion was held regarding goal number 4) *Providing financial stability to the National Flood Insurance Program without placing undue financial burdens on those insured by the program*. It was the consensus of the Board to add “, including burdens due to changing rules.”

A discussion was also held regarding the addition of a 7th goal with regard to the Locks and Dams. Following discussion, the Board agreed to the following wording, “*Encourage the U.S. Army Corps of Engineers to be open to the option of a long-term lease arrangement with local utilities or local governments regarding the Locks and Dams on the Cape Fear River.*”

Commissioner Cooke moved to approve the resolution with the change to goal 4 to read, “*Providing financial stability to the National Flood Insurance Program without placing undue financial burdens on those insured by the program, including burdens due to changing rules.*” and the addition of goal 7 to read, “*Encourage the U.S. Army Corps of Engineers to be open to the option of a long-term lease arrangement with local utilities or local governments regarding the Locks and Dams on the Cape Fear River*”. The motion was seconded by Vice-Chairman Thompson and the vote of approval was unanimous.

VII. OTHER BUSINESS/INFORMAL DISCUSSION

Chairman Williams asked if there were any other items of business or discussion.

1. Commissioner Forte requested discussion on the second amendment sanctuary counties issue as something that should be considered for Brunswick County. It was the consensus of the Board to consider a resolution at their February 17, 2020 meeting, similar to one adopted by Surry County.

VIII. ADJOURNMENT

Commissioner Forte moved to adjourn the meeting at 7:06 p.m.

Chairman Williams noted that he would be at the Advanced Leadership Corps on February 3, 2020 and Vice-Chairman Thompson would be presiding over the regular meeting.

Chairman Williams asked for a second to the motion to adjourn. The motion was seconded by Commissioner Cooke and the vote of approval was unanimous.

Frank Williams, Chairman
Brunswick County Board of Commissioners

Attest:

DRAFT

Andrea White, NCCCC
Clerk to the Board

**BRUNSWICK COUNTY BOARD OF COMMISSIONERS
OFFICIAL MINUTES
SPECIAL CALLED MEETING
JANUARY 16, 2020
5:00 P.M.**

The Brunswick County Board of Commissioners held a Special Called Meeting with the Brunswick Community College Board of Trustees on the above date at 5:00 p.m., Brunswick Community College Leland Campus, Room 209, 2045 Enterprise Boulevard, Leland, North Carolina.

PRESENT: Commissioner Frank Williams, Chairman
Commissioner Randy Thompson, Vice-Chairman
Commissioner J. Martin Cooke
Commissioner Mike Forte

ABSENT: Commissioner Pat Sykes

STAFF: Randell Woodruff, County Manager
Steve Stone, Deputy County Manager
Bob Shaver, County Attorney
Julie Miller, Finance Director
Andrea White, Clerk to the Board
Jared Galloway, Deputy Clerk to the Board
Meagan Kascsak, Public Information Officer

I. CALL TO ORDER

Following a welcome by Dr. Gene Smith, Brunswick Community College President, Chairman Williams called the meeting to order at 5:04 p.m. and introduced the Commissioners in attendance and the County Manager.

Dr. Smith reviewed the agenda and introduced the Board of Trustees in attendance. Following a brief introduction, Ms. April Scott, Director of the Small Business Center, led the attendees in a tour of the facilities.

At the conclusion of the tour, Dr. Smith gave the invocation, dinner was served, and the presentations began.

II. ORDER OF BUSINESS

Receive updates on the Brunswick Guarantee and various other programs and initiatives.

Dr. Smith gave a brief update on the Community College to include an increase of 12% enrollment compared to last semester and 22% compared to Spring of 2018.

Dr. Smith introduced Dr. Denise Houchen-Clagett, Vice President of Student Affairs, to provide an update on the Brunswick Guarantee.

- The first year the Brunswick County Guarantee was offered (2017-18), there was a total of 182 applicants and 64 recipients with a total of \$185,496 expended. This past semester (Fall 2019), there was a total of 335 applicants and 118 recipients with a total of \$256,556. Dr. Houchen-Clagett attributed the increase to marketing efforts, high school career coaches, and high school admission staffing. She noted that book costs continue to rise.

The estimated cost for tuition, books, and marketing/administration for 2019-20 is \$294,056.

In 2018-19, students were enrolled in 767 classes. Prior to the January 6th Spring Semester, students were enrolled in 511 classes and students are continuing to enroll. Of the 64 Brunswick Guarantee Scholarship recipients in 2017-18, 50 credentials were awarded. In 2018-19, 33 were awarded, and in 2019-2020, 8 were awarded. The retention rates are almost 15% higher in Brunswick Guarantee than the rest of the population.

Dr. Smith announced that the Brunswick Guarantee is shared nationwide. He serves on the American Association of Community Colleges' Commission on Small and Rural Colleges and has shared the Brunswick Guarantee. The American Association of Community Colleges' *Community College Daily*, publication recently included an article mentioning Brunswick Community College and the Brunswick Guarantee. The publication is sent to all 1,100 community colleges in the nation.

Dr. Smith introduced Dr. Lois Smith, Executive Vice President and Chief Academic Officer, and Mr. Greg Bland, Vice President of Continuing Education and Economic Workforce Development, for an update on Educational Opportunities.

Dr. Lois Smith shared the following educational opportunities:

- Two new Associate Degree curriculum programs will be starting in the fall of 2020; Emergency Medical Science and Public Safety Administration. The curriculum surrounding Information Technology (IT) instruction has been remodeled. Several stacked credentials have been clustered in the IT program. New programs being offered are Web Development, Cyber Security and others. Under consideration for future programs are a two-year Associate Degree program in either Fire Protection Technology, Industrial Systems Technology, or Hospitality Management.

Mr. Greg Bland shared information from the Southport Center, Leland Center, Pathways To Purpose, Brunswick Christian Recovery Center, Culinary Opportunity and National Coalition of Certification Centers.

- The Southport Center had 809 registrations in 2019. Classes offered were EMS, Fire, Community Services classes; personal enrichment hobbies; and heritage arts, which are workforce courses that lead to opportunities for increased income such as pottery or stained glass. The spring data shows 448 registrations for January through May which includes 30 self-supporting classes and 40 workforce classes. There are 33 enrolled in wood turning (carving), 117 in pottery and 44 in stained glass.
- The Leland Center had 500 registrations in 2019. Offerings included BLET, Criminal Justice, electrical lab, machine technology, basic skills GED and Adult High School. The industry in the innovation park behind the Leland Center utilizes this facility for customized training. The Small Business Center is located in the Leland Center. The NC Forestry Service, Federal Reserve Bank, North Brunswick High School, Tri-tech Forensics, Flow Science, Cape Fear Council of Governments, DSS, Chambers of Commerce, Strategic Behavioral Health, Department of Commerce, and NC Division of Health and Human Services all used the facilities in 2019.
- Pathways To Purpose is a \$400,000 grant initiative that came from the Department of Commerce and is BCC's effort to reinvigorate and bring attention to trades education.

Since May 2019, 467 interest inventories have been returned, showing that the general public is interested in trades, the career ladder that is associated, and the wages that are connected with trades. Of those 467, 44 have been deemed eligible for that funding which pays for registration, transportation, wrap around services, uniforms, materials, and new equipment. New equipment is received through large donations and the grant, which helps the classrooms be the best they can be. Eligibility with Pathways To Purpose aligns with Workforce Innovation and Opportunity Act (WIOA) legislation.

- The Brunswick Christian Recovery Center has facilities that serve 28 men. The College is represented on their campus on Mondays and Tuesdays offering a Job Seekers Boot Camp which culminates with a brand-new resume for participants. The College is also there on Fridays and Saturdays doing small engine repair instruction which culminates with visits to area golf course maintenance garages while learning about available vacancies. The Recovery Center is expanding its services into the Rose House, a facility that will serve 26 women, and the College is looking forward to serving those students with the Job Seekers program.
- The College will continue to make investments in culinary due to the number of restaurants, resorts, and golf courses in our region. Dr. Gene Smith explained that Mr. Doug Terhune recently made a generous gift of \$100,000 to assist in starting the culinary program, which will include renovating the kitchen area of the Firebird Café kitchen and jumpstarting interest in the program. Workforce continuing education will be the focus at this time and the College has partnered with several restaurants and others in the community who are interested in helping design the new layout. Mr. Bland shared some of the programs that could be offered through the culinary program such as Basic Sanitation, Basic Culinary I, II, III, Barbecue Prep, Barbecue Varieties, Bar Tending, International Cuisine, etc.
- Through collaboration with National Coalition of Certification Centers (NC3), the College has been able to purchase equipment which has allowed the addition of approximately 16 new credentials.

Dr. Smith noted that, as part of the donation mentioned earlier, the College will be receiving a Ford F-59 Step Van that will be wrapped with Brunswick Community College and will serve as a mobile certification center.

Dr. Smith shared that North Carolina Community Colleges has a set of seven performance funding metrics. Brunswick Community College was one of only two college is the state to receive five out seven greens (excellent, well above the state average). Dr. Smith attributed the success to the wonderful faculty, staff, and students.

Dr. Smith also shared that the Brunswick Interagency Program (BIP) serves 130 adults with physical or mental special needs. Staff nominated this program for the American Association of Community Colleges in the category of Advancing Diversity. On January 15, 2020, notification was received that the program is a finalist, which means that BCC is one of four colleges in the nation who have been recognized for advancing diversity because of the work of the BIP program. Dr. Smith also shared that the College has a partnership with Brunswick County Schools that will allow Brunswick County graduates to work with Novant Health in the coffee shop, custodial jobs, etc. The program assists students with their social skills, education opportunities, and the workforce.

Dr. Smith and Mr. Jack Luciano, Associate Vice President of Facility Services, presented the facilities update.

Dr. Smith shared the following:

- The Health Sciences Building is 77% completed and is on schedule and under budget to be completed in April 2020.
- The campus-wide parking lot LED lighting improvement is 20% completed. This change has resulted in an annual savings of approximately \$4,000. The goal is to have LED lights throughout the campus to improve visibility.

Mr. Luciano shared the 2019-2020 capital projects update.

- Completed:
 - Administration Building New Roof
 - Science and Health Building New Hallway Floor Tiles
 - Parking Lot Asphalt Resurfacing
 - Leland Campus Entrance Sign
 - Pool and Spa Chemical Feeders
 - Technical Trades Shops Cleaned and Painted
 - Maintenance Pickup Truck
- In Progress:
 - OWA LED Stage Lighting, 75% Complete
 - BIP Building F Cafeteria Fire System, Engineered Drawings
 - Campus Exterior Signage Fabrication

Dr. Smith introduced Mr. Robbie Allen Athletics Director, to provide an update on the Athletic Department.

- There were 83 student athletes last year, 21 of which graduated. The combined 3-team GPA was 2.81. Four students received National Junior College Athletic Association (NJCAA) Academic Awards. Twenty-one student athletes transferred to 4-year colleges/universities to continue their education and play sports. BCC has a softball program this year for the first time. There are 99 student athletes enrolled in the 2019 Fall Semester. The team GPA's for each team is as follows:
 - Women's Basketball - 3.025
 - Men's Basketball - 2.806
 - Softball - 3.061
 - Baseball - 3.250

The student athletes accumulated 1,930 semester hours credit with a 3.088 GPA during Fall 2019.

Mr. Allen shared the following economic impact the athletic programs have on Brunswick County:

99 Student Athletes enrolled Fall 2019	
Housing	\$191,100
Food/Meals	\$187,005
Community Service Hours (1.365 x \$13)	\$117,745
Visiting Teams	\$ 97,236

Total Economic Impact to Brunswick County

August 2019 to December 2019 \$495,850

(Please note, this report does not include parents or teams that travel to BCC to play in tournaments or regular season games).

BCC Impact through State Funded Full-Time Equivalent (FTE)

99 student athletes generated \$172,302.09 FTE in the Fall Semester 2019 (1 FTE = \$3,385.11)

The Brunswick County Guarantee allows more student athletes to stay in the county without losing them to scholarships at other schools. The Fins Fan Club is a \$240 per year commitment that will help players with scholarships. To keep a scholarship, student athletes have to maintain eligibility and abide by all the guidelines of the team and the athletic department.

Dr. Smith concluded the presentations.

On behalf of the Board of Commissioners, Chairman Williams expressed his appreciation for everything the College is doing.

III. ADJOURN

With the consensus of the Board, Chairman Williams adjourned the meeting at 6:49 p.m.

Frank Williams, Chair
Brunswick County Board of Commissioners

Attest:

Andrea White
Clerk to the Board



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
February 3, 2020

From:
Julie Miller

Action Item # V. - 3.

Finance - Contract to Audit Accounts Martin Starnes & Associates, CPAs, P.A.

Issue/Action Requested:

Request that the Board of Commissioners approve a one year contract for audit services with Martin Starnes & Associates, CPAs, P.A.

Background/Purpose of Request:

The County has contracted with Martin Starnes & Associates CPAs, P.A. to provide independent public accounting audit services for several years. The fee to contract for Fiscal Year 2020 audit services is a fixed cost of \$73,600 (a 2.9% increase over the prior year) to include five major programs. The charge per major programs over five is \$3,000. The county has been satisfied with the services provided by Martin Starnes & Associates CPAs, P.A.

Fiscal Impact:

Pre-Audit Certification Required, Reviewed By Director of Fiscal Operations
Fees available in the current budget.

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend the Board of Commissioners approve a one year contract for audit services with Martin Starnes & Associates, CPAs, P.A.

ATTACHMENTS:

Description

- 2020 Brunswick County Contract.pdf
- Brunswick County - 2020 Single Audit Engagement Letter.pdf

The of and	Governing Board Board of Commissioners
	Primary Government Unit (or charter holder) Brunswick County, NC
	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 Martin Starnes & Associates, CPAs, P.A.
	Auditor Address 730 13th Avenue Dr. SE, Hickory, NC 28602

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Audit Report Due Date
	06/30/20	10/31/20

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*, 2011 revisions, 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, on the Amended LGC-205 contract form 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 parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

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. 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 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.

29. 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).

30. 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/slg/Pages/Audit-Forms-and-Resources.aspx>.

31. 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.

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

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *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 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:****Email Address:**

Julie A. Miller

Director of Fiscal Operations

julie.miller@brunswickcountync.gov

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 total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year billings. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .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	Brunswick County, NC
Audit Fee	\$ See fee section of engagement letter
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ See fee section of engagement letter
Writing Financial Statements	\$ N/A
All Other Non-Attest Services	\$ N/A
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$ 55,875.00

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 (not applicable to hospital contracts)	\$

SIGNATURE PAGE**AUDIT FIRM**

Audit Firm*	
Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative (typed or printed)*	Signature*
Amber Y. McGhinnis	
Date*	Email Address*
01/22/20	amcghinnis@martinstarnes.com

GOVERNMENTAL UNIT

Governmental Unit*	
Brunswick County, NC	
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*
Frank Williams, Chairman	
Date	Email Address
	commissioner.williams@brunswickcountync.gov

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Julie A. Miller, Director of Fiscal Operations	
Date of Pre-Audit Certificate*	Email Address*
	julie.miller@brunswickcountync.gov

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
N/A	
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*
N/A	
Date of Pre-Audit Certificate*	Email Address*

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

PRINT



Koonce, Wooten & Haywood, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

To the Shareholders of Martin Starnes & Associates CPAs, P.A. and the
Peer Review Committee, North Carolina Association
Of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates CPAs, P.A. (the firm) in effect for the year ended December 31, 2017. 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 an audit of an employee benefit plan.

As 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.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates CPAs, P.A. in effect for the year ended December 31, 2017, 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*. Martin Starnes & Associates CPAs, P.A. has received a peer review rating of pass.

Koonce, Wooten & Haywood, LLP

Koonce, Wooten & Haywood, LLP

May 3, 2018

Raleigh
4060 Barrett Drive
Post Office Box 17806
Raleigh, North Carolina 27619

919 782 9265
919 783 8937 FAX

Durham
3500 Westgate Drive
Suite 203
Durham, North Carolina 27707

919 354 2584
919 489 8183 FAX

Pittsboro
10 Sanford Road
Post Office Box 1399
Pittsboro, North Carolina 27312

919 542 6000
919 542 5764 FAX

MARTIN ♦ STARNES

& ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

January 22, 2020

Julie Miller, Director of Fiscal Operations
Brunswick County
45 Courthouse Drive NE
Bolivia, NC 28422

You have requested that we 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 of Brunswick County, NC, as of June 30, 2020, and for the year then ended, and the related notes to the financial statements, which collectively comprise Brunswick County's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal and State award programs for the period ended June 30, 2020. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and State award programs.

Accounting principles generally accepted in the United States of America require that certain supplementary information be presented to supplement the 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 required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Law Enforcement Officers' Special Separation Allowance schedules
- Other Post-Employment Benefits' schedules
- Local Government Employees' Retirement System's schedules
- Register of Deeds' Supplemental Pension Fund schedules

Supplementary information other than RSI will accompany Brunswick County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combining and individual fund financial statements
- Budgetary schedules
- Other schedules
- Schedule of Expenditures of Federal and State Awards

Schedule of Expenditures of Federal and State Awards

We will subject the Schedule of Expenditures of Federal and State Awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the Schedule of Expenditures of Federal and State Awards is presented fairly in all material respects in relation to the financial statements as a whole.

The following additional information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

- Introductory section
- Statistical section

We will make reference to the component unit auditor's audit of the Brunswick County Board of Alcoholic Beverage Control in our report on your financial statements.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, Schedule of Expenditures of Federal and State Awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

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. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and the direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of Brunswick County's basic financial statements. Our report will be addressed to the governing body of Brunswick County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of Brunswick County's major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; the Uniform Guidance, and the State Single Audit Implementation Act, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and the State Single Audit Implementation Act and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and the State Single Audit Implementation Act require that we also plan and perform the audit to obtain reasonable assurance about whether the entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal and state award programs. Our procedures will consist of determining major federal and state programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

Also, as required by the Uniform Guidance and the State Single Audit Implementation Act, 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 of the entity's major federal and state award programs. However, our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and State programs under which they were received, including federal awards and funding increments received prior to December 26, 2014 (if any), and those received in accordance with the Uniform Guidance (generally received after December 26, 2014);
4. For maintaining records that adequately identify the source and application of funds for federal and state funded activities;
5. For preparing the Schedule of Expenditures of Federal and State Awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and State Single Audit Implementation Act;
6. For the design, implementation, and maintenance of internal control over federal and state awards;

7. For establishing and maintaining effective internal control over federal and state awards that provides reasonable assurance that the nonfederal and nonstate entity is managing federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards;
8. For identifying and ensuring that the entity complies with federal and state statutes, regulations, and the terms and conditions of federal and state award programs and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations and the terms and conditions of federal and state award programs;
9. For disclosing accurately, currently and completely the financial results of each federal and state award in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal and state award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
17. For 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 current period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
23. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above (including the Schedule of Expenditures of Federal and State Awards), you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information

with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

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

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents. If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Fees

Paula Hodges is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising Martin Starnes & Associates, CPAs, P.A.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fees for these services are as follows:

Audit Fee	\$ 73,600
Financial Statement Drafting	-
Other Non-Attest Services	-
	<u>\$ 73,600</u>

Additional Fees:

Charge per major program over five (5)	<u>\$ 3,000</u>
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Our invoices for these fees will be rendered in four installments as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Brunswick County's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

We want our clients to receive the maximum value for our professional services and to perceive that our fees are reasonable and fair. In working to provide you with such value, we find there are certain circumstances that can cause us to perform work in excess of that contemplated in our fee estimate.

Following are some of the more common reasons for potential supplemental billings:

Changing Laws and Regulations

There are many governmental and rule-making boards that regularly add or change their requirements. Although we attempt to plan our work to anticipate the requirements that will affect our engagement, there are times when this is not possible. We will discuss these situations with you at the earliest possible time in order to make the necessary adjustments and amendments in our engagement.

Incorrect Accounting Methods or Errors in Client Records

We base our fee estimates on the expectation that client accounting records are in order so that our work can be completed using our standard testing and accounting procedures. However, should we find numerous errors, incomplete records, or the application of incorrect accounting methods, we will have to perform additional work to make the corrections and reflect those changes in the financial statements.

Failure to Prepare for the Engagement

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these items as previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.

Starting and Stopping Our Work

If we must withdraw our staff because of the condition of the client's records, or the failure to provide agreed upon items within the established timeline for the engagement, we will not be able to perform our work in a timely, efficient manner, as established by our engagement plan. This will result in additional fees, as we must reschedule our personnel and incur additional start-up costs.

Assistance with Financial Statement Drafting

Your personnel is responsible for drafting the financial statements and related notes and the Schedule of Expenditures of Federal and State Awards. Upon completion of the drafted financial statements, we will review them and return them to you with suggested revisions. If significant assistance is needed to make those revisions, this will result in additional fees based on the amount of assistance required.

Our fees are 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, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fees for such services range from \$75-\$300 per hour.

Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

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

During the course of the engagement, a portal will be in place for information to be shared, but not stored. Our policy is to terminate access to this portal after one year. The County is responsible for data backup for business continuity and disaster recovery, and our workpaper documentation is not to be used for these purposes.

The audit documentation for this engagement is the property of Martin Starnes & Associates, CPAs, P.A. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Local Government Commission, Office of the State Auditor, federal or State agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Martin Starnes & Associates, CPAs, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

We will perform the following nonattest services:

- Preparation of Data Collection Form

We will not assume management responsibilities on behalf of Brunswick County. However, we will provide advice and recommendations to assist management of Brunswick County in performing its responsibilities.

With respect to the nonattest services we perform as listed above, Brunswick County's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards.
- This engagement is limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account codings and approving journal entries.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to management and those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm to the Contract to Audit Accounts for your consideration and files.

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal and state award programs, including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Brunswick County by:

Name: _____

Title: _____

Date: _____



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
February 3, 2020

From:
Julie Miller

Action Item # V. - 4.

Finance - Financial Advisory Services Phase Two (2) School
General Obligation Bonds

Issue/Action Requested:

Request that the Board of Commissioners receive information and approve the agreement with Stifel, Nicolaus & Company, Inc. to serve as the county's financial advisor for the upcoming phase two (2) general obligation bonds issue of \$47,550,000.

Background/Purpose of Request:

In November 2016, voters approved a referendum for the issuance of \$152 million in general obligation bonds. These bonds are being issued in three (3) phases to construct, improve and renovate school facilities. Phase two (2) of the GO bonds will be issued in June/July 2020 in the amount of \$47,550,000 inclusive of all financing costs.

It is highly recommended to have a financial advisor in place due the Municipal Advisor rule not allowing underwriters and lawyers the ability to provide non-legal or non-deal-specific advice without registering as a Municipal Advisor and particularly with a competitively-placed general obligation bond.

The county has worked with Jared White on phase one (1) of the \$52.95 million general obligation issued when the county received its first AAA rating. After negotiations with Mr. White, an agreement is being provided for financial advisory services with Stifel, Nicolaus & Company, Inc. for the upcoming phase two (2) general obligation bonds issue with a total fee of \$28,000 to include all out of pocket services.

Fiscal Impact:

Pre-Audit Certification Required, Reviewed By Director of Fiscal Operations
Fee will be paid from bond proceeds.

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners receive information and approve the agreement with Stifel, Nicolaus & Company, Inc. to serve as the county's financial advisor for the upcoming phase two (2) general obligation bonds issue of \$47,550,000.

ATTACHMENTS:

Description

- FA Agreement G-42 (Brunswick County NC Series 2020 GO) Stifel 1.27.2020.pdf

STIFEL

1/27/2020

Brunswick County, North Carolina
30 Government Center Drive NE
Bolivia, North Carolina 28422

RE: FINANCIAL ADVISORY SERVICES
General Obligation Bonds, Series 2020

Stifel, Nicolaus & Company, Incorporated ("Stifel") presents for your acceptance this agreement to retain Stifel as financial advisor to the County of Brunswick, North Carolina ("Issuer") for the proposed General Obligation Bonds, Series 2020 (the "Bonds") estimated to be issued in the aggregate principal amount of approximately \$47,550,000. This agreement will be effective on the date signed by an authorized representative of Issuer and will authorize Stifel to act as financial advisor through the completed sale of the proposed Bonds, at which time this agreement will terminate. This agreement may also be terminated on thirty (30) days written notice by either party.

1. Scope of Work. Stifel agrees to perform the following services for Issuer with respect to the Bonds:
 - a. Assume overall responsibility for the financial analysis and structuring recommendations for the Bonds;
 - b. Assist the North Carolina Local Government Commission and Issuer in preparation of the preliminary and final official statements for the Bonds consistent with all federal and state requirements;
 - c. Coordinate with consultants, accountants, bond counsel, other attorneys and staff in connection with the sale of the Bonds;
 - d. Coordinate financing time schedule, distribution of documents, preliminary and final official statement printing, wire-transfer of funds, delivery of bonds and bond closing;
 - e. Assist Issuer on the matter of bond rating(s) for the proposed issue and coordinate the preparation of credit information for submission and presentation to the rating agency(ies);
 - f. Coordinate pre-pricing discussions of bond pricing and structuring, supervise the competitive sale process, and advise on acceptability of offer to purchase bonds by the underwriters;

- g. If requested, assist Issuer in procuring any appropriate ancillary financing-related products and services including, credit enhancement (e.g., bond insurance), paying agent/registrar/trustee, escrow agent (if applicable), escrow investments, and other such products and services as Issuer may deem necessary or desirable in connection with any financing.
 - h. Attend Issuer meetings as requested, with reasonable advance notice;
 - i. Provide such other services as are mutually agreed upon in writing by Issuer and Stifel.
- 2. Issuer's Obligations. Issuer agrees that, with respect to the Bonds, its staff and consultants will cooperate with Stifel and make available any data in the possession of Issuer necessary to perform Stifel's financial advisory services and regulatory obligations as described in Exhibit A to this agreement.
- 3. Regulatory Disclosures:
 - a. Issuer is aware of Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act and the Securities and Exchange Commission's adopted rule commonly known as the "Municipal Advisor Rule" (SEC Rule 15Ba1-1 to 15Ba1-8 -"the Rule"). Stifel will be serving as a municipal advisor to the Issuer under the Rule and this agreement documents the municipal advisory relationship between Stifel and the Issuer.
 - b. MSRB Rule G-42 requires that a municipal advisor provide its client with certain written disclosures. Please see Exhibit A to this agreement for those disclosures.
- 4. Compensation:

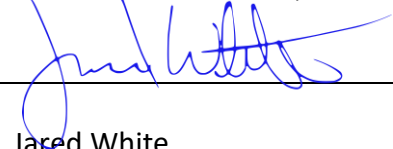
For Stifel's financial advisory services and expenses in processing this bond series to be sold in a single competitive sale, Stifel shall be paid a fee equal to \$28,000 to be paid at the completion of the sale of the Bonds. This amount includes all out of pocket expenses.

5. Authority to Direct Financial Advisor:

The following individuals have the authority to direct Stifel's performance of its scope of work under this agreement: Julie Miller, Finance Director.

Respectfully submitted this 27 day of January, 2020.

STIFEL, NICOLAUS & COMPANY, INCORPORATED

By:  _____

Name: Jared White

Title: Director

ACCEPTANCE

I, _____, upon approval by the governing body of Brunswick County, North Carolina, hereby accept the agreement as submitted by Stifel, Nicolaus & Company, Incorporated relative to the financial advisory services, as described herein.

By: _____

Name: _____

Title: _____

Date: _____

EXHIBIT A

Brunswick County, North Carolina General Obligation Bonds, Series 2020

MSRB Rule G-42 Disclosures

As municipal advisor to Brunswick County, North Carolina (“you”), Stifel Nicolaus (“Stifel” or “we”) is subject to the rules of the Municipal Securities Rulemaking Board (MSRB), including MSRB Rule G-42. The rule directs us to make certain disclosures to you. Please review the following disclosures and contact your Stifel municipal advisor if you have any questions.

Our Duties as Your Municipal Advisor

Rule G-42 describes our basic duties to you. Most importantly, we owe you a fiduciary duty, the principal element of which is a duty of loyalty. Under the duty of loyalty, we are required to deal honestly and in the utmost good faith with you and to act in your best interests without regard to our financial or other interests. We may not serve as your municipal advisor if we believe that we have any conflicts of interest that we cannot manage or mitigate so that we can act in your best interests.

Rule G-42 also provides that we owe you a duty of care. As part of that duty, we must possess the degree of knowledge and expertise needed to provide you with informed advice. Also, under that duty, when we make recommendations to you or help you to evaluate the recommendations of others, we may need to ask questions to make sure that we have all the relevant facts.

Disclosure of Conflicts

Rule G-42 requires us to disclose to you any known material, actual or potential conflicts of interest that could reasonably be expected to impair our ability to provide you with advice, including any conflicts associated with contingent fee arrangements. As described in our engagement letter, the payment of our fee will be contingent on the closing of the bond issue described in the engagement letter [and the amount of compensation will be based on a percentage of the principal amount of the bond issue]. While this form of compensation is customary in the municipal securities market, it presents a conflict of interest since we may have an incentive to recommend a transaction to you that is unnecessary or to recommend that the size of the bond issue be larger than is necessary. We would, of course, be willing to discuss an alternative fee arrangement, if that is your preference.

Stifel has not identified any additional potential or actual material conflicts that require disclosure.

While Stifel does not believe that the following represents a potential or actual material conflict of interest, we note that:

Legal and Disciplinary Event Disclosures

Each firm that is registered as a municipal advisor with the U.S. Securities and Exchange Commission (SEC) is required to file Form MA with the SEC and update that form periodically and as events change. The firm is also required to file a Form MA-I for each of its employees who is engaged in municipal advisory activities. Stifel's most recent Form MA and the Form MA-1 for each current Stifel municipal advisor employee may be found on the SEC's EDGAR website using the following hyperlink: <http://www.sec.gov/cgi-bin/browse-edgar?CIK=0000094403&owner=exclude&action=getcompany&Find=Search>.

Item 9 of Form MA requires each municipal advisor firm to disclose any criminal, regulatory violations, or self-regulatory violations and certain civil litigation. Because we are a broker-dealer firm, Form MA permits us to cross-reference to our Form BD, which is available on the website of the Financial Industry Regulatory Authority (FINRA), and our Form ADV, which is available on the SEC website. For your convenience, you may access our Form BD by using the following hyperlink: <http://brokercheck.finra.org/Firm/Summary/793>. You may access our Form ADV by using the following hyperlink: <https://www.adviserinfo.sec.gov/IAPD/IAPDSearch.aspx> and entering Firm 793 in the search field. Item 6 of each Form MA-I requires comparable disclosure about a municipal advisor individual, as well as customer complaint, arbitration, investigation, termination, financial, and judgment/lien disclosure. When an individual has a disciplinary history, Form MA-1 permits us to cross-reference to that individual's Form U-4. The disciplinary history on an individual's Form U-4 is accessible entering the individual's name in FINRA's "Broker-Check" service, using the following hyperlink: <http://brokercheck.finra.org/>.

Our Form MA was amended on July 14, 2017 to reflect the following settlement with FINRA:

In June 2017, Stifel agreed to pay a fine of \$125,000 to settle an alleged violation of MSRB Rule G-23. Stifel determined that a private placement with the county in which Stifel's school district client was located was a lower cost alternative for the school district than a public offering. Stifel presented the idea to the school district, which agreed to hire Stifel as its placement agent. Nevertheless, two months elapsed before Stifel provided disclosure to the school district that, in its role as placement agent, it was not a fiduciary to the school district as required by MSRB Rule G-23. The FINRA settlement document states that: "Because it failed to provide the role disclosure required by MSRB Rule G-23 in a timely manner, Stifel acted as both financial advisor and placement agent for the [school district] in connection with the [Bonds], in violation of MSRB Rule G-23." The alleged violation took place in 2012. Stifel now has robust procedures in place that are designed to result in timely G-23 disclosures to underwriting/placement clients.

We do not believe that any of the legal or disciplinary event disclosures described in our Form MA is material to our ability to serve as your municipal advisor.

Evaluation of Recommendations/Suitability

As provided in our engagement letter, we will assist you in evaluating recommendations, whether made by Stifel or, upon your written request, by third-parties, such as underwriters. We will provide you with our evaluation of the material risks, potential benefits, structure, and other characteristics of the transaction or product. We will discuss with you why we think a recommendation we make is suitable for you. In the case of recommendations made by an underwriter or other third-party that you request in writing that we review, we will discuss with you why we think the recommended transaction or product is or is not suitable for you. We will also inform you of any other reasonably feasible alternatives considered.

In order for us to evaluate whether we think a recommendation is suitable for you, we are required to consider the following factors and we may need information from you about those factors, much as if you were opening a brokerage account:

- financial situation and needs,
- objectives,
- tax status,
- risk tolerance,
- liquidity needs,
- experience with municipal securities transactions or municipal financial products generally or of the type and complexity being recommended,
- financial capacity to withstand changes in market conditions during the term of the municipal financial product or the period that municipal securities to be issued in the municipal securities transaction were reasonably expected to be outstanding, and
- any other material information known by the municipal advisor about the client and the municipal securities transaction or municipal financial product, after reasonable inquiry.

Additional Information

We also wish to inform you that Stifel is registered as a municipal advisor with both the SEC and the MSRB. Information about the duties of a municipal advisor, as well as the procedures for filing a complaint, may be found on the MSRB's website by clicking on the following link: <http://www.msrb.org/~media/Files/Resources/MSRB-MA-Clients-Brochure.ashx?la=en>. The general website for the MSRB is www.msrb.org. If you have any questions, please contact your municipal advisor.



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
February 3, 2020

Action Item # V. - 5.

From: Health and Human Services - BSRI - Council of Governments
David Stanley, HHS Executive Director Grant Agreement for Aging Services

Issue/Action Requested:

Request that the Board of Commissioners approve and execute the FY 2020 Home and Community Care Block Grant for Older Adults Agreement for the Provision of Community-Based Aging Services ending June 30, 2020.

Background/Purpose of Request:

North Carolina General Statute 143B-181.1(a)(11) establishes a Home and Community Care Block Grant for Older Adults to be administered by the North Carolina Division of Aging. This legislation is the result of a recommendation made by the Department of Human Resources (DHR) Advisory Committee on Home and Community Care, a broad-based, state level advisory committee established in 1989 by North Carolina General Statute 143B-181.9A. This committee was charged with, among other things, developing a "common funding stream" for services to older North Carolinians.

The Home and Community Care Block Grant, effective July 1, 1992, is comprised of funding for in-home and community-based services currently available through the Division of Aging, as well as a portion of funding targeted for in-home and community-based services previously administered by the North Carolina Division of Social Services. Older Americans Act funds constitute approximately 45% of Home and Community Care Block Grant funding, and are intended to develop and enhance comprehensive and coordinated community-based systems of services, opportunities, and protections for older adults. Future funds appropriated by the General Assembly, for this purpose, will also be included in the Home and Community Care Block Grant. Area Agencies on Aging will fund County programs on aging through grant agreements with Boards of County Commissioners and community service providers such as our own Brunswick Senior Resources Inc. (BSRI).

Attached, please find the FY 2020 Cape Fear Council of Governments Grant Agreement for the provision of aging services. This agreement requires approval and execution by the Chairman of the Brunswick County Commissioners and County Finance Officer. Local match is provided through funds previously committed to BSRI as the Lead HCCBG agency for Brunswick County by Brunswick County's Budget Allocation. The attached funding budget form outlines each senior center in the county and its allocation. No additional county funding is required. Staff recommends approval of the grant agreement.

Fiscal Impact:

Pre-Audit Certification Required, Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners approve and execute the FY 2020 Home and Community Care Block Grant for Older Adults Agreement for the Provision of Community-Based Aging Services ending June 30, 2020.

ATTACHMENTS:

Description

- ▣ SFY 19-20 HCCGB Agreement for Aging Services



Area Agency On Aging

Cape Fear Council of Governments

DATE: January 10, 2020
TO: Randell Woodruff, Brunswick County Manager
FROM: Jane Jones, Region O AAA Director
SUBJECT: County Grant Agreement – SFY 19/20

Enclosed please find three (3) originals of the Grant Agreement for Aging Services (DOA-735) for Brunswick County

Please obtain the appropriate signatures and **return all originals** no later than February 7, 2020. I will forward your fully-executed original soon thereafter.

If you have any questions, please do not hesitate to contact me.

Enclosures (3)

cc: Jim Fish, Brunswick Senior Resources, Inc.

July 1, 2019 through June 30, 2020

Home and Community Care Block Grant for Older Adults

Agreement for the Provision of County-Based Aging Services

This Agreement, entered into as of this 10th day of January, 2020, by and between the County of Brunswick (hereinafter referred to as the "County") and the Cape Fear Area Agency on Aging, (hereinafter referred to as the "Area Agency").

Witnesseth That:

WHEREAS, the Area Agency and the County agree to the terms and conditions for provision of aging services in connection with activities financed in part by Older Americans Act grant funds, provided to the Area Agency from the United States Department of Health and Human Services through the North Carolina Division of Aging and Adult Services (DAAS) and state appropriations made available to the Area Agency through the North Carolina Division of Aging and Adult Services, as set forth in a) this document, b) the County Funding Plan, as reviewed by the Area Agency and the Division of Aging and Adult Services, c) the Division of Aging and Adult Services Home and Community Care Block Grant Procedures Manual for Community Service Providers, d) the Division of Aging and Adult Services Service Standards Manual, Volumes I through IV, and, e) the Division of Aging and Adult Services Community Service Providers Monitoring Guidelines.

NOW THEREFORE, in consideration of these premises, and mutual covenants and agreements hereinafter contained, the parties hereto agree as follows:

1. As provided in the Area Plan, community service providers specified by the County to encourage maximum collocation and coordination of services for older persons are as follows:

Brunswick Senior Resources, Inc.

Bayada Home Health Care, Inc.

Woodard's Adult Day Health Center

- 1(a) The Community Service Provider(s), shall be those specified in the County Funding Plan on the Provider Services Summary format(s) (DAAS-732) for the period ending June 30 for the year stated above.
2. Availability of Funds. The terms set forth in this Agreement for payment are contingent upon the receipt of Home and Community Care Block Grant funding by the Area Agency.

3. Grant Administration. The grant administrator for the Area Agency shall be Allen Serkin, Executive Director (title). The grant administrator for the County shall be Jim Fish, President/CEO (title).

It is understood and agreed that the grant administrator for the County shall represent the County in the performance of this Agreement. The County shall notify the Area Agency in writing if the administrator changes during the grant period. Specific responsibilities of the grant administrator for the County are provided in paragraph seven (7) of this Agreement.

4. Services authorized through the County Funding Plan, as specified on the Provider Services Summary format(s) (DAAS-732) are to commence no later than July 1 of the state fiscal year and shall be undertaken and pursued in such sequence as to assure their expeditious completion. All services required hereunder shall be completed on or before the end of the Agreement period, June 30 of the state fiscal year.
5. Assignability and Contracting. The County shall not assign all or any portion of its interest in this Agreement. Any purchase of services with Home and Community Care Block Grant for Older Adults funding shall be carried out in accordance with the procurement and contracting policy of the community services provider or, where applicable, the Area Agency, which does not conflict with procurement and contracting requirements contained in 45 CFR Part 75, Subpart D-Post Federal Award Requirements, Procurement Standards. Federal funds shall not be awarded to any subreipients who have been suspended or debarred by the Federal government. In addition, Federal funds may not be used to purchase goods or services costing over \$100,000 from a vendor that has been suspended or debarred from Federal grant programs.
6. Compensation and Payments to the County. The County shall be compensated for the work and services actually performed under this Agreement by payments to be made monthly by the Area Agency. Total reimbursement to the community service providers under this Agreement may not exceed the grand total of Block Grant funding, as specified on the Provider Services Summary format (DAAS-732).

(a) Interim Payments to the County

Upon receipt of a written request from the County, the Division of Aging and Adult Services, through the Area Agency, will provide the County Finance Officer with an interim payment equivalent to seventy percent (70%) of one-twelfth (1/12) of the County's Home and Community Care Block Grant allocation by the 22nd of each month.

(b) Reimbursement of Service Costs

Reimbursement of service costs are carried out as provided in Section 3 of the N.C. Division of Aging and Adult Services Home and Community Care Block Grant Procedures Manual for Community Service Providers, revised February 17, 1997.

c) Role of the County Finance Director

The County Finance Director shall be responsible for disbursing Home and Community Care Block Grant Funding to Community Service Providers in accordance with procedures specified in the N.C. Division of Aging and Adult Services Home and Community Care Block Grant Manual for Community Service Providers, revised February 17, 1997.

(d) Payment of Administration on Aging Nutrition Services Incentive Program (NSIP) Subsidy

NSIP subsidy for congregate and home delivered meals will be disbursed by the Division of Aging and Adult Services through the Area Agency to the County on a monthly basis, subject to the availability of funds as specified in Section 3 of the N.C. Division of Aging and Adult Services Home and Community Care Block Grant Procedures Manual for Community Services Providers, revised February 17, 1997.

If through the US Department of Agriculture Area Agency on Aging Elections Project, the County elects to receive a portion of its USDA entitlement in the form of surplus commodity foods in lieu of cash, the Area Agency will notify the County in writing of its community valuation upon notification from the Division of Aging and Adult Services. The delivery of commodity and bonus foods is subject to availability. The County will not receive cash entitlement in lieu of commodities that are unavailable or undelivered during the Agreement period.

7. Reallocation of Funds and Budget Revisions. Any reallocation of Block Grant funding between counties shall be voluntary on the part of the County and shall be effective only for the period of the Agreement. The reallocation of Block Grant funds between counties will not affect the allocation of future funding to the County. If during the performance period of the Agreement, the Area Agency determines that a portion of the Block Grant will not be expended, the grant administrator for the County shall be notified in writing by the Area Agency and given the opportunity to make funds available for reallocation to other counties in the Planning and Service Area or elsewhere in the state.

The County may authorize community service providers to implement budget revisions which do not cause the County to fall below minimum budgeting requirements for access, in-home, congregate, and home delivered meals services, as specified in Division of Aging and Adult Services budget instructions issued to the County. If a budget revision will cause the County to fall below minimum budgeting requirements for any of the aforementioned services, as specified in Division of Aging and Adult Services budgeting instructions issued to the County, the grants administrator for the County shall obtain written approval for the revision from the Area Agency prior to implementation by the community service provider, so as to assure that regional minimum budgeting requirements for the aforementioned services will be met.

Unless community services providers have been given the capacity to enter data into the Aging Resources Management System (ARMS), Area Agencies on Aging are responsible for entering amended service data into the Division of Aging and Adult Services Management Information System, as specified in the N.C. Division of Aging and Adult Services Home and Community Care Block Grant Procedures Manual for Community Service Providers, revised February 17, 1997.

8. Monitoring. This Agreement will be monitored to assure that services are being provided as stated in the Division of Aging and Adult Service Monitoring Policies and Procedures at <http://www.ncdhhs.gov/aging/monitor/mpolicy.htm>.

The monitoring of services provided under this Agreement shall be carried out by the Area Agency on Aging in accordance with its Assessment Plan and as specified in Administrative Letter 12-08. As of July 1, 2012, DAAS Program Compliance Representatives (PCRs) are no longer monitoring HCCBG services provided through county departments of social services.

Counties and community service providers will receive a written report of monitoring findings in accordance with procedures established in Section 308 of the AAA Policies and Procedures Manual (<http://www.ncdhhs.gov/aging/monitor/mpolicy.htm>). Any areas of non-compliance will be addressed in a written corrective action plan with the community service provider.

9. Disputes and Appeals. Any dispute concerning a question of fact arising under this Agreement shall be identified to the designated grants administrator for the Area Agency. In accordance with Lead Regional Organization (LRO) policy, a written decision shall be promptly furnished to the designated grants administrator for the County.

The decision of the LRO is final unless within twenty (20) days of receipt of such decision the Chairman of the Board of Commissioners furnishes a written request for appeal to the Director of the North Carolina Division of Aging and Adult Services, with a copy sent to the Area Agency. The request for appeal shall state the exact nature of the complaint. The Division of Aging and Adult Services will inform the Chairman of the Board of Commissioners of its appeal procedures and will inform the Area Agency that an appeal has been filed. Procedures

thereafter will be determined by the appeals process of the Division of Aging and Adult Services. The state agency address is as follows:

Director
North Carolina Division of Aging and Adult Services
2101 Mail Service Center
693 Palmer Drive
Raleigh, North Carolina 27699-2101

10. Termination for Cause. If through any cause, the County shall fail to fulfill in a timely and proper manner its obligations under this Agreement, or the County has or shall violate any of the covenants, agreements, representations or stipulations of this Agreement, the Area Agency shall have the right to terminate this Agreement by giving the Chairman of the Board of Commissioners written notice of such termination no fewer than fifteen (15) days prior to the effective date of termination. In such event, all finished documents and other materials collected or produced under this Agreement shall at the option of the Area Agency, become its property. The County shall be entitled to receive just and equitable compensation for any work satisfactorily performed under this Agreement.
11. Audit. The County agrees to have an annual independent audit in accordance with North Carolina General Statutes, North Carolina Local Government Commission requirements, Division of Aging and Adult Services Program Audit Guide for Aging Services and Federal Office of Budget and Management (OMB) Uniform Guidance 2 CFR Part 200.

Community service providers, as specified in paragraph one (1), who are not units of local government or otherwise subject to the audit and other reporting requirements of the Local Government Commission are subject to audit and fiscal reporting requirements, as stated in NC General Statute 143C-6-22 and 23 and OMB Uniform Guidance CFR 2 Part 200, where applicable. Applicable community service providers must send a copy of their year-end financial statements, and any required audit, to the Area Agency on Aging. Home and Community Care Block Grant providers are not required to submit Activities and Accomplishments Reports. For-profit corporations are not subject to the requirements of OMB Uniform Guidance 2 CFR Part 200, but are subject to NC General Statute 143C-6-22 and 23 and Yellow Book audit requirements, where applicable. **Federal funds** may not be used to pay for a **Single or Yellow Book audit** unless it is a federal requirement. **State funds** will not be used to pay for a **Single or Yellow Book audit** if the provider receives less than \$500,000 in state funds. The Department of Health and Human Services will provide confirmation of federal and state expenditures at the close of the state fiscal year. Information on audit and fiscal reporting requirements can be found at <https://www.ncgrants.gov/NCGrants/PublicReportsRegulations.jsp>

The following provides a summary of reporting requirements under NCGS 143C-6-22 and 23 and OMB Uniform Guidance 2 CFR Part 200 based upon funding received and expended during the service provider's fiscal year.

<u>Annual Expenditures</u>	<u>Report Required to AAA</u>	<u>Allowable Cost for Reporting</u>
<ul style="list-style-type: none"> Less than \$25,000 in State or Federal funds 	Certification form and State Grants Compliance Reporting <\$25,000 (item # 11, Activities and Accomplishments does <u>not</u> have to be completed) OR Audited Financial Statements in Compliance with GAO/GAS (i.e. Yellow Book)	N/A
<ul style="list-style-type: none"> Greater than \$25,000 and less than \$500,000 in State Funds or \$750,000 in Federal Funds 	Certification form and Schedule of Grantee Receipts >\$25,000 and Schedule of Receipts and Expenditures OR Audited Financial Statements in Compliance with GAO/GAS (i.e. Yellow Book)	N/A
<ul style="list-style-type: none"> \$500,000 + in State funds but Federal pass through in an amount less than \$750,000 	Audited Financial Statement in compliance with GAO/GAS (i.e. Yellow Book)	May use State funds, but <u>not</u> Federal Funds
<ul style="list-style-type: none"> \$500,000+ in State funds <u>and</u> \$750,000+ in Federal pass through funds 	Audited Financial Statement in compliance with OMB Uniform Guidance 2 CFR Part 200 (i.e. Single Audit)	May use State and Federal funds
<ul style="list-style-type: none"> Less than \$500,000 in State funds <u>and</u> \$750,000+ in Federal pass through funds 	Audited Financial Statement in compliance with OMB Uniform Guidance 2 CFR Part (i.e. Single Audit)	May use Federal funds, but <u>not</u> State funds.

12. Audit/Assessment Resolutions and Disallowed Cost. It is further understood that the community service providers are responsible to the Area Agency for clarifying any audit exceptions that may arise from any Area Agency assessment, county or community service provider single or financial audit, or audits conducted by the State or Federal Governments. In the event that the Area Agency or the Department of Health and Human Services disallows any expenditure made by the community service provider for any reason, the County shall promptly repay such funds to the Area Agency once any final appeal is exhausted in accordance with paragraph nine (9). The only exceptions are if the Area Agency on Aging is designated as a community service provider through the County Funding Plan or, if as a part of a procurement process, the Area Agency on Aging enters into a contractual agreement for service provision with a provider which is in addition to the required County Funding Plan formats. In these exceptions, the Area Agency is responsible for any disallowed costs. The County or Area Agency on Aging can recoup any required payback from the community service provider in the event that payback is due to a community service provider's failure to meet OMB Uniform Guidance CFR 2 Part 200, 45 CFR Part 1321 or state eligibility requirements as specified in policy.
13. Indemnity. The County agrees to indemnify and save harmless the Area Agency, its agents, and employees from and against any and all loss, cost, damages, expenses, and liability arising out of performance under this Agreement to the extent of errors or omissions of the County.
14. Equal Employment Opportunity and Americans With Disabilities Act Compliance. Both the County and community service providers, as identified in paragraph one (1), shall comply with all federal and state laws relating to equal employment opportunity and accommodation for disability.
15. Data to be Furnished to the County. All information which is existing, readily available to the Area Agency without cost and reasonably necessary, as determined by the Area Agency's staff, for the performance of this Agreement by the County shall be furnished to the County and community service providers without charge by the Area Agency. The Area Agency, its agents and employees, shall fully cooperate, with the County in the performance of the County's duties under this Agreement.
16. Rights in Documents, Materials and Data Produced. The County and community service providers agree that at the discretion of the Area Agency, all reports and other data prepared by or for it under the terms of this Agreement shall be delivered to, become and remain, the property of the Area Agency upon termination or completion of the work. Both the Area Agency and the County shall have the right to use same without restriction or limitation and without compensation to the other. For the purposes of this Agreement, "data" includes writings, sound recordings, or other graphic representations, and works of similar nature. No reports or other documents produced in whole or in part under this Agreement shall be the subject of an application for copyright by or on behalf of the County.

17. Interest of the Board of Commissioners. The Board of Commissioners covenants that neither the Board of Commissioners nor its agents or employees presently has an interest, nor shall acquire an interest, direct or indirect, which conflicts in any manner or degree with the performance of its service hereunder, or which would prevent, or tend to prevent, the satisfactory performance of the service hereunder in an impartial and unbiased manner.
18. Interest of Members of the Area Agency, Lead Regional Organization, and Others. No officer, member or employee of the Area Agency or Lead Regional Organization, and no public official of any local government which is affected in any way by the Project, who exercises any function or responsibilities in the review or approval of the Project or any component part thereof, shall participate in any decisions relating to this Agreement which affects his personal interest or the interest of any corporation, partnership or association in which he is, directly or indirectly, interested; nor shall any such persons have any interest, direct or indirect, in this Agreement or the proceeds arising there from.
19. Officials not to Benefit. No member of or delegate to the Congress of the United States of America, resident Commissioner or employee of the United States Government, shall be entitled to any share or part of this Agreement or any benefits to arise here from.
20. Prohibition Against Use of Funds to Influence Legislation. No part of any funds under this Agreement shall be used to pay the salary or expenses of any employee or agent acting on behalf of the County to engage in any activity designed to influence legislation or appropriations pending before Congress.
21. Confidentiality and Security. Any client information received in connection with the performance of any function of a community service provider or its subcontractors under this Agreement shall be kept confidential. The community service provider acknowledges that in receiving, storing, processing, or otherwise handling any confidential information, the agency and any subcontractors will safeguard and not further disclose the information except as provided in this Agreement and accompanying documents.
22. Record Retention and Disposition. All state and local government agencies, nongovernmental entities, and their subrecipients, including applicable vendors, that administer programs funded by federal sources passed through the NC DHHS and its divisions and offices are expected to maintain compliance with the NC DHHS record retention and disposition schedule and any agency-specific program schedules developed jointly with the NC Department of Cultural Resources, Division of Archives and Records. Retention requirements apply to the community service providers funded under this Agreement to provide Home and Community Care Block Grant services. Information on retention requirements is posted at <http://www.ncdhhs.gov/control/retention/retention.htm> and updated semi-annually by the NC DHHS Controller's Office. By funding source and state fiscal year, this schedule lists the earliest date that grant records in any format may be destroyed. The Division of Archives and Records provides information about destroying confidential data and authorized methods of

record destruction (paper and electronic) at <http://archives.ncdcr.gov/For-Government/Retention-Schedules/Authorized-Destruction>.

The NC DHHS record retention schedule is based on federal and state regulations and pertains to the retention of all financial and programmatic records, supporting documents, statistical records, and all other records supporting the expenditure of a federal grant award. Records legally required for ongoing official proceedings, such as outstanding litigation, claims, audits, or other official actions, must be maintained for the duration of that action, notwithstanding the instructions of the NC DHHS record retention and disposition schedule.

In addition to record retention requirements for records in any format, the long-term and/or permanent preservation of electronic records require additional commitment and active management by agencies. The community service provider will comply with all policies, standards, and best practices published by the Division of Aging and Adult Services regarding the creation and management of electronic records.

This page will be utilized when the Area Agency is designated by County to write checks to community service providers.

Payment to Community Service Providers by the Area Agency on Aging. The County authorizes the Area Agency on Aging, in lieu of the County Finance Officer, to provide interim and reimbursement payments to community service providers as prescribed in paragraphs 6(a) and (c) of this Agreement. Services applicable to this authorization are as follows:

<u>Community Service Provider</u>	<u>Service</u>
Brunswick Senior Resources, Inc.	Transportation, Senior Center Operations, Congregate Meals, Home Delivered Meals, In Home Aide, Adult Day Care/Day Health

This authorization by the County shall be in compliance with requirements set forth in the North Carolina Budget and Fiscal Control Act. The County Finance Officer shall establish controls to account for the receipt and expenditure of Home and Community Care Block Grant Funds.

23. Applicable Law. This Agreement is executed and is to be performed in the State of North Carolina, and all questions of interpretation and construction shall be construed by the laws of such State.

In witness whereof, the Area Agency and the County have executed this Agreement as of the day first written above.

_____ County

Attest:

_____ By: _____
Chairman, Board of Commissioners

Area Agency

Attest:

_____ By: _____
Area Agency Director Executive Director,
Lead Regional Organization

Provision for payment of the monies to fall due under this Agreement within the current fiscal year have been made by appropriation duly authorized as required by the Local Government Budget and Fiscal Control Act.

BY: _____
FINANCE OFFICER, Lead Regional Organization

Home and Community Care Block Grant for Older Adults

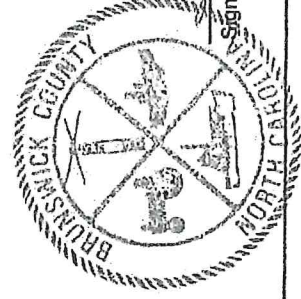
County BRUNSWICK

July 1, 2019 through June 30, 2020

County Funding Plan

County Services Summary

	A			B		C		D	E		F	G	H	I
Services	Block Grant Funding			Required Local Match	Net Service Cost	NSIP Subsidy	Total Funding	Projected HCCBG Units	Projected Reimbursement Rate	Projected HCCBG Clients	Projected Total Units			
	Access	In-Home	Other									Total		
General Transport	80,000			8,889	88,889		88,889	6,825	13.0237	26	11800			
Senior Ctr Operations			269,482	29,942	299,424		299,424							
Congregate Meals			260,000	28,889	288,889	51,300	340,189	35,694	8.0934	428	68400			
Homebound Meals		240,000		26,667	266,667	54,900	321,567	29,399	9.0706	165	73200			
In-Home Aide Level 1		41,990		4,666	46,656		46,656	2,600	17.9446	7	2600			
In-Home Aide Level 2		126,000		14,000	140,000		140,000	7,535	18.5800	30	7535			
In-Home Aide Level 3		42,010		4,668	46,678		46,678	2,512	18.5820	8	2512			
Adult Day Health		6,000		667	6,667		6,667	79	84.6808	5	2406			
Adult Day Care		4,000		444	4,444		4,444	63	70.1593	4	2102			
				0	0		0							
				0	0		0							
				0	0		0							
				0	0		0							
				0	0		0							
				0	0		0							
Total	80,000	460,000	529,482	118,831	1,188,314	106,200	1,294,514	84,707	//////////	673	170,555			



Signature, Chairman, Board of Commissioners

Date

9-16-19

Brunswick Senior Resources, Inc.

PO Box 2470

Shallotte, NC 28459

DAAS-732

County: BRUNSWICK

Budget Period:

Revision #:

County Funding Plan

Provider Services Summary

[illegible]

*Adult Day Care & Adult Day Health Care Proj. Service Cost/Rate

ADC	ADHC
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100	100

Daily Care	\$33.07	\$ 40.00
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Administrative

Proj. Reimbursement Rate	\$33.07	\$ 40.00
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Administrative %	0.00%	0.00%
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Certification of required minimum local match availability.

Required local match will be expended simultaneously

with Block Grant Funding.

Date _____

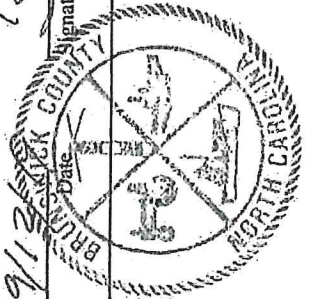
Authorized Signature, Title

Community Service Provider

Signature, County Finance Officer

Signature Chairman Board of Commissioners

Date _____

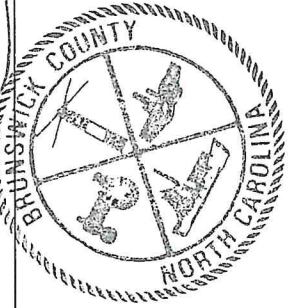


Revision #: _____ Date: _____

Investment Rate	0.055	0.150
Administrative %	+12-25.0%	+12-15.0%

Wade W. W.

Date _____
Signature, Chairman, Board of Commissioners _____





Brunswick County Board of Commissioners
ACTION AGENDA ITEM
February 3, 2020

Action Item # V. - 6.

From: Health and Human Services - Health Services - Contract for NC
David Stanley, Health and Human Services Alliance of Public Health Agencies FY 19-20
Executive Director

Issue/Action Requested:

Request that the Board of Commissioners approve and execute the contract with the North Carolina Alliance of Public Health Agencies for fiscal year 2019-2020.

Background/Purpose of Request:

The North Carolina Alliance of Public Health Agencies, Inc (NCAPHA) provides temporary staffing, such as nurses, environmental health specialists, social workers, interpreters and clerical staff for Health and Human Services programs. Over the last decade, temporary staffing services have been instrumental in allowing Health Services to provide quality, mandated services to our citizens, without interruption, during periods of temporary staff shortages and/or periods of high workloads.

Staff recommends approval of the contract with NCAPHA to ensure mandatory services are provided.

Fiscal Impact:

Pre-Audit Certification Required, Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners approve and execute the contract with the North Carolina Alliance of Public Health Agencies for fiscal year 2019-2020.

ATTACHMENTS:

Description

▣ NCAPHA Contract FY2019-2020



North Carolina Alliance of Public Health Agencies (NCAPHA) Staffing Agreement

North Carolina Alliance of Public Health Agencies, Inc., with its principal office located at 222 North Person Street, Suite 208, Raleigh, North Carolina 27601 ("Agency"), and Brunswick County, with its Health and Human Services Department located at 25 Courthouse Drive, Building A, Bolivia, NC 28422 ("Client") agree to the terms and conditions set forth in this Staffing Agreement (the "Agreement") entered into effective as of July 1, 2019.

1. Agency Duties and Responsibilities

Agency will:

- a. Recruit, screen, interview, hire, and assign its employees ("Assigned Employees") to perform tasks in accordance with Client's specifications as described to Agency in writing for staffing under Client's supervision and will be the common law employer of Assigned Employees;
- b. Pay each Assigned Employee's wages and provide them with the benefits that Agency offers to them;
- c. Pay, withhold, and transmit payroll taxes; provide unemployment insurance and workers' compensation benefits; and handle unemployment and workers' compensation claims involving Assigned Employees;
- d. Require Assigned Employees to sign agreements (in the form of Exhibit A) acknowledging that they are not entitled to holidays, vacations, paid time off, disability benefits, insurance, pensions, or retirement plans, or any other benefits offered or provided by Client;
- e. Comply with federal, state and local labor and employment laws applicable to Assigned Employees, including the Immigration Reform and Control Act of 1986; the Internal Revenue Code ("Code"); the Employee Retirement Income Security Act ("ERISA"); Health Insurance Portability and Accountability Act of 1996 ("HIPAA"); the Family Medical Leave Act; Title VII of the Civil Rights Act of 1964; the Americans with Disabilities Act; the Fair Labor Standards Act; the Consolidated Omnibus Budget Reconciliation Act ("COBRA"); the Uniformed Services Employment and Reemployment Rights Act of 1994.
- f. In compliance with Section 420.302(b) of the Medicare regulations, until the expiration of four (4) years after the furnishing of services provided under this Agreement, Agency will make available to the Secretary, U.S. Department of

Health and Human Services, the U.S. Comptroller General, and their representatives, this Agreement and all books, documents and records necessary to certify the nature and extent of the costs of those services;

- g. Obtain and keep on file all documentation required by the U.S. Immigration and Naturalization Service to prove legal status to work and reside in the United States;
- h. Procure and maintain in full force and effect at all times and at its sole cost and expense Commercial General Liability, Commercial Automobile Liability, Professional Liability and Workers' Compensation insurance, if applicable, and any additional insurance as may be required by Client with limits acceptable to Client. All insurance policies (with the exception of Workers' Compensation, if applicable, and Professional Liability) shall be endorsed, specifically or generally, to include Client as an additional insured and as a certificate holder. Agency shall furnish a Certificate of Insurance from a licensed insurance agent in North Carolina with a rating of A-VII or better by A.M. Best verifying the existence of any insurance coverage required by Client. The Certificate will provide for thirty (30) days' advance notice in the event of termination or cancellation of coverage. Agency shall have no right of recovery or subrogation against Client (including its officers, agents and employees), it being the intention of the parties that the insurance policies so affected shall protect both parties and be primary coverage for any and all losses covered by the aforementioned insurance.

1.2 Right to Control

In addition to Agency's duties and responsibilities set forth in paragraph 1, Agency, as the common law employer, has the right to review and address, unilaterally or in coordination with Client, Assigned Employee work performance issues and to enforce Agency's employment policies relating to Assigned Employee conduct at the worksite. The work assignment of Assigned Employee will be terminated by Agency upon receipt of Client's written request given to Agency at least fifteen (15) days in advance; provided, however, that Client may immediately terminate an Assigned Employee's work assignment for cause. If Assigned Employee's work assignment is terminated for cause, Client shall provide Agency with a written statement specifying the cause in reasonable detail promptly following such termination.

2. Client Duties and Responsibilities

Client will:

- a. Properly supervise Assigned Employee's work performance and be responsible for Client's business operations, products, services, and intellectual property;
- b. Properly supervise, control, and safeguard its premises, processes, and systems, and not permit Assigned Employees to operate any vehicle or mobile equipment, or entrust them with unattended premises, cash, checks, keys, credit cards,

merchandise, confidential or trade secret information, negotiable instruments, or other valuables without Agency's express prior written approval or as strictly required by the job description provided to Agency;

- c. Provide Assigned Employee with a safe work site and provide appropriate information, training, and safety equipment with respect to any hazardous substances or conditions to which Assigned Employee may be exposed at the work site;
- d. Not change Assigned Employee's job duties without Agency's express prior written approval;
- e. Exclude Assigned Employees from Client's benefit plans, policies, and practices, and not make any offer or promise relating to Assigned Employees' compensation or benefits. Notwithstanding the foregoing, Assigned Employees must strictly adhere to Client's policies and procedures at all times while performing services under this Agreement;
- f. Reimburse Agency for advertising conducted with respect to recruiting specific personnel, when advertising is done at the request of Client;
- g. Comply with OSHA Bloodborne Pathogen Exposure Control regulations found under OSHA Standard 29 C.F.R.e.1910. Client certifies that it has developed and follows an Exposure Control Plan in conformance with those regulations. At the time of initial assignment to tasks where occupational exposure may occur, Client will provide Assigned Employee with training in compliance with OSHA Standard 29 C.F.R.e.1910. Client agrees to provide post-exposure evaluation and follow-up pursuant to OSHA Standard 29 C.F.R.e.1910, if an exposure incident occurs to any Assigned Employee and to provide copies of all records of post-exposure care to Agency. Client agrees to orient Assigned Employee to Client's policies, procedures, operations and OSHA/Infection Control procedures, and inform the Agency of training dates and any changes in the Client's policies and procedures;
- h. Designate a representative to report to Agency all time worked by each Assigned Employee on a mutually agreed schedule;
- i. Be responsible for compliance with all relevant safety and health laws and regulations during the period of the Assigned Employee's assignment under Client's supervision, including but not limited to JCAHO regulations relating to orientation and evaluation and HIPAA regulations.

3. Payment Terms, Bill Rates, and Fees

- a. Client will pay Agency for its performance as set forth on Exhibit B and will also pay any additional costs or fees set forth in this Agreement. Agency will invoice Client for services provided under this Agreement on a semi-monthly basis.

Payment for all undisputed and properly completed invoices is due within thirty (30) days of receipt of invoice. Invoices will be supported by the pertinent time sheets or other agreed system for documenting time worked by the Assigned Employees. If Client disputes any portion of the charges on any invoice received from Agency, Client shall inform Agency in writing of the disputed charges. Once the dispute has been resolved, Agency shall re-invoice Client for the previously disputed charges and, per any resolution between Agency and Client, Client shall pay those charges in full at that time. No advance payment shall be made for the services to be performed hereunder.

- b. In the event of new or increased labor costs associated with Client's Assigned Employees that Agency is legally required to pay-such as wages, benefits, payroll taxes, social program contributions, or charges linked to benefit levels, the parties will negotiate in good faith to determine new rates for Assigned Employees.

4. Confidential Information

Both parties may receive information that is proprietary to or confidential to the other party or its affiliated companies and their clients. Both parties agree to hold such information in strict confidence and not to disclose such information to third parties or to use such information for any purpose whatsoever other than performing under this Agreement or as required by law, specifically including requests pursuant to the Public Records Laws of North Carolina contained in Chapter 132 of the North Carolina General Statutes. In the event a party receives such a request, it shall notify the disclosing party, and the disclosing party shall have the opportunity to defend against production of such records at the disclosing party's sole expense. No knowledge, possession, or use of Client's confidential information will be imputed to Agency as a result of Assigned Employees' access to such information.

5. HIPAA Requirements

The parties acknowledge that in performing the services under this Agreement, Assigned Employees may come into contact with Protected Health Information ("PHI"). As such, the parties further acknowledge that they will comply with HIPAA rules and regulations.

6. Cooperation

The parties agree to cooperate fully and to provide assistance to the other party in the investigation and resolution of any complaints, claims, actions, or proceedings that may be brought by or that may involve Assigned Employees.

7. Indemnification and Limitation of Liability

- a. To the extent permitted by law, Agency will defend, indemnify, and hold Client and its parent, subsidiaries, directors, officers, agents, representatives, and employees harmless from all claims, losses, and liabilities (including reasonable

attorneys' fees) to the extent caused by Agency's breach of this Agreement; its failure to discharge its duties and responsibilities set forth in paragraph 1; or the negligence, gross negligence, or willful misconduct of Agency or Agency's officers, employees, or authorized agents in the discharge of those duties and responsibilities.

- b. To the extent permitted by law, Client will defend, indemnify, and hold Agency and its parent, subsidiaries, directors, officers, agents, representatives, and employees harmless from all claims, losses, and liabilities (including reasonable attorneys' fees) to the extent caused by Client's breach of this Agreement; its failure to discharge its duties and responsibilities set forth in paragraph 2; or the negligence, gross negligence, or willful misconduct of Client or Client's officers, employees, or authorized agents in the discharge of those duties and responsibilities.
- c. Neither party shall be liable for or be required to indemnify the other party for any incidental, consequential, exemplary, special, punitive, or lost profit damages that arise in connection with this Agreement, regardless of the form of action (whether in contract, tort, negligence, strict liability, or otherwise) and regardless of how characterized, even if such party has been advised of the possibility of such damages.

7. Term of Agreement

The term of this Agreement will be for an entire fiscal year, which runs from July 1 through June 30, for the year of the effective date of this Agreement. The Agreement may be terminated by either party upon thirty (30) days written notice to the other party, except that, if a party becomes bankrupt or insolvent, discontinues operations, or fails to make any payments as required by the Agreement, either party may terminate the Agreement upon written notice.

8. Miscellaneous

- a. While Agency follows the guidelines described in Exhibit C and will give each Assigned Employee safety and standards online training relating to safety, universal precautions, occupational exposure to bloodborne pathogens, other safety issues and HIPAA regulations, Client will provide each Assigned Employee with all necessary site-specific training, orientation and evaluations that may be required by federal, state or local occupational safety laws or rules, including JCAHO and HIPAA, for members of Client's workforce. Further, Client will only assign Assigned Employee to work in the clinical specialty areas in which they are professionally qualified and oriented to work. In the event of any actual or threatened claim arising out of or relating to the acts of omissions of the Assigned Employee, Client shall provide Agency written notice of such claim promptly and, in no event, later than 30 days after Client knew, or reasonably should have known of such claim

- b. The parties acknowledge that they are equal opportunity employers and agree that they do not and will not discriminate against, harass, or retaliate against any employee or job applicant on the basis of race, color, religion, sex, national origin, age, disability, veteran status, sexual orientation, gender identity, or any other status or condition protected by applicable federal, state or local laws. Client agrees that it will promptly investigate allegations of discrimination, harassment, and retaliation. Client further agrees that it will report to Agency any suspected discrimination, harassment and/or retaliation either by or against Assigned Employee immediately. In the event Agency is determined by the final order of an appropriate agency or court of competent jurisdiction to be in violation of any non-discrimination provision of federal, state or local law or this provision, this Agreement may be cancelled, terminated or suspended in whole or in part by Client, and Agency may be declared ineligible for further business opportunities with Client.
- c. Both parties agree that Agency shall act as an independent contractor and shall not represent itself as an agent or employee of Client for any purpose in the performance of its duties under this Agreement. Agency represents that it has or will secure, at its own expense, all personnel required in performing the services under this Agreement. Accordingly, Agency shall be responsible for payment of all federal, state and local taxes arising out of its activities in accordance with this Agreement, including, without limitation, federal and state income tax, social security tax, unemployment insurance taxes and any other taxes or business license fees as required.
- In the event the Internal Revenue Service should determine that Agency is, according to Internal Revenue Service guidelines, an employee subject to withholding and social security contributions, then Agency hereby acknowledges that all payments hereunder are gross payments, and the Agency is responsible for all income taxes and social security payments thereon.
- d. Agency hereby certifies that it has not been designated by the North Carolina State Treasurer as a company engaged in the boycott of Israel pursuant to N.C.G.S. § 147-86.81.
- e. Agency hereby certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this Agreement by any governmental department or agency. Agency must notify Client within thirty (30) days if debarred by any governmental entity.
- f. Pursuant to the provisions of Article 2 of Chapter 64 of the North Carolina General Statutes, Agency agrees that, unless it is exempt by law, it shall verify the work authorization of its employees utilizing the federal E-Verify program and standards as promulgated and operated by the United States Department of

Homeland Security, and Agency shall require its subcontractors to do the same. Upon request from Client, Agency agrees to provide an affidavit of compliance or exemption.

- g. Provisions of this Agreement, which by their terms extend beyond the termination or nonrenewal of this Agreement, will remain effective after termination or nonrenewal.
- h. No provision of this Agreement may be amended or waived unless agreed to in a writing signed by the parties.
- i. Each provision of this Agreement will be considered severable, such that if any one provision or clause conflicts with existing or future applicable law or may not be given full effect because of such law, no other provision that can operate without the conflicting provision or clause will be affected.
- j. This Agreement and the exhibits attached to it contain the entire understanding between the parties and supersede all prior agreements and understandings relating to the subject matter of the Agreement.
- k. The provisions of this Agreement will inure to the benefit of and be binding on the parties and their respective representatives, successors, and assigns.
- l. The failure of a party to enforce the provisions of this Agreement will not be a waiver of any provision or the right of such party thereafter to enforce each and every provision of this Agreement.
- m. Neither party will transfer or assign this Agreement without the written consent of the other party.
- n. All notices, demands, requests or other instruments which may be or are required to be given hereunder shall be in writing and sent to the addresses set forth below, by hand delivery, certified mail – return receipt requested, or via overnight courier, postage prepaid.

AGENCY: NC Alliance of Public Health Agencies, Inc.
222 N. Person Street, Ste. 208
Raleigh, NC 27601

CLIENT: Brunswick County Manager
P. O. Box 249
Bolivia, NC 28422

The addresses provided herein are conclusively deemed to be valid, and notice given in compliance with this paragraph shall be conclusively presumed to be proper and adequate, unless a written change of address is provided to all parties.

- o. This Agreement will be governed by and construed in accordance with the laws of the State of North Carolina, without reference to any conflicts of law principles thereof. All actions relating in any way to this Agreement shall be brought in the General Court of Justice of the State of North Carolina in Brunswick County or in the Federal District Court for the Eastern District of North Carolina, Wilmington division.
- p. Should a dispute arise as to this Agreement, both parties agree that neither may initiate binding arbitration. The parties may agree to non-binding mediation of any dispute prior to the bringing of any suit or action.
- q. Client, to the extent applicable, does not waive its governmental immunity by entering into this Agreement and fully retains all immunities and defenses provided by law with regard to any action based on this Agreement.

Authorized representatives of the parties have executed this Staffing Agreement below to express the parties' agreement to its terms. This Agreement, together with any amendments or modifications, may be executed in one or more counterparts, each of which shall be deemed an original and all of which shall be considered one and the same agreement. This Agreement may also be executed electronically. By signing electronically, the parties indicate their intent to comply with the Electronic Commerce in Government Act (N.C.G.S § 66-358.1 et seq.) and the Uniform Electronic Transactions Act (N.C.G.S § 66-311 et seq.). Delivery of an executed counterpart of this Agreement by either electronic means or by facsimile shall be as effective as a manually executed counterpart.

**North Carolina Alliance of Public Health
Agencies, Inc.**

By: Joanne Brassington
Signature

Joanne Brassington
Printed Name

HR Director
Title

10/7/19
Date

ATTEST:

BRUNSWICK COUNTY

Clerk to the Board

By: _____
Frank Williams
Chairman

[SEAL]

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

Julie A. Miller, Finance Director
Brunswick County, North Carolina

APPROVED AS TO FORM

Robert V. Shaver, Jr., County Attorney /
Bryan W. Batton, Assistant County Attorney

EXHIBIT A
BENEFITS WAIVER FOR ASSIGNED EMPLOYEES

AGREEMENT AND WAIVER

In consideration of my assignment to Client by Agency, I agree that I am solely an employee of Agency for benefits plan purposes and that I am eligible only for such benefits as Agency may offer to me as its employee. I further understand and agree that I am not eligible for or entitled to participate in or make any claim upon any benefit plan, policy, or practice offered by Client, its parents, affiliates, subsidiaries, or successors to any of their direct employees, regardless of the length of my assignment to Client by Agency and regardless of whether I am held to be a common-law employee of Client for any purpose; and therefore, with full knowledge and understanding, I hereby expressly waive any claim or right that I may have, nor or in the future, to such benefits and agree not to make any claim for such benefits.

EMPLOYEE

WITNESS

Signature

Signature

Printed Name

Printed Name

Date

Date

EXHIBIT B COMPENSATION

- A. SCHEDULE OF RATES. Hourly rates are as set forth below or as otherwise determined by Agency and Client in writing plus a 33% administrative fee, except as otherwise noted. For Salaried Assigned Employee whose annual salary, excluding the administrative fee, is less than \$100,000, and who works a fixed schedule and receives the same salary each pay period, an administrative fee of 24% will apply after ninety (90) days of employment. For Salaried Assigned Employee whose annual salary, excluding the administrative fee, total more than \$100,000, an administrative fee of 19% will apply. Travel and work-related expenses will be based on the approved Client travel reimbursement rate. Environmental Health professionals will be compensated for travel, meals and lodging at the approved Client travel reimbursement rate. Travel and work-related expenses are exempt from the administrative fee.
- B. OVERTIME. This Paragraph is only applicable to Assigned Employees who are eligible to receive overtime compensation pursuant to applicable law. Agency will charge Client special rates for premium work time only when an Assigned Employee's work on assignment to Client, viewed by itself, would legally require premium pay and Client has authorized, directed, or allowed the Assigned Employee to work such premium work time. Client's special billing rate for premium hours will be the same multiple of the regular billing rate as Agency is required to apply to the Assigned Employee's regular pay rate. Client will be billed one and one-half (1.5) times the rate set by the Client for time worked by Assigned Employee for all hours worked more than forty (40) hours per week and in accordance with state and federal wage and hours laws. If, during the term of this Agreement or at any time, any applicable law requires Agency to pay overtime to its Assigned Employee based on any standard other than forty (40) hours per week, Agency shall bill the overtime rate pursuant to the applicable law. Agency may comply with Client's policies regarding overtime when they follow state and/or federal wage and hours laws and are communicated at the time of the contract or communicated to Agency at least ninety (90) days prior to the effective date of such changes.
- C. EXPENSES. Travel and other expenses incurred by an Assigned Employee in providing services to Client under this Agreement may be included on the Assigned Employee's applicable time sheet and reimbursed to the Assigned Employee through the Assigned Employee's paycheck from, Agent at Client's expense.
- D. ACA COMPLIANCE. Agency shall comply with all provisions of the Patient Protection and Affordable Care Act ("ACA") applicable to Assigned Employees, including the employer shared responsibility provisions relating to the offer of "minimum essential coverage" to "full-time" employees (as those terms are defined in Code §4980H and related regulations) and the applicable employer information reporting provisions under Code §6055 and §6056 and related regulations applicable to Assigned Employee, including the employer shared responsibility provisions relating to the offer of "minimum essential coverage" to "full-time" employees (as those terms are defined in Code §4980H and related regulations) and the applicable employer information reporting provisions

under Code §6055 and §6056 and related regulations. If the Assigned Employee does not report to work for illness or some other reason outside of Client's control, Client will not be billed for these hours except in the case of salaried Assigned Employee, with leave concession addressed at time of hire.

EXHIBIT C
REQUIREMENT GUIDELINES

<u>REQUIRED:</u>	Schedule	Interpretation
Hepatitis B	2 doses, 4 weeks apart; 3 rd dose, 5 months after 2 nd ; booster not necessary	Agency's policy follows CDC recommendations. Documentation of 3 doses of Hepatitis B vaccination (at appropriate intervals), serologic proof of immunity or declination of the series of vaccines signed by the healthcare worker.
MMR (Measles, Mumps, Rubella)	2 doses, 4 weeks apart	Agency's policy follows CDC recommendations for healthcare personnel (HCP) born in 1957 or later without serologic evidence of immunity or prior vaccination give 2 doses of MMR, 4 weeks apart. For HCP born prior to 1957, is considered acceptable evidence of measles, mumps and rubella immunity, however Agency follows CDC recommendation that a HCP get a titer but it is not required (unless a work site requirement.)
Varicella (chicken pox)	2 doses, 4 weeks apart	Agency follows CDC recommendation all HCP who have no serologic proof of immunity, prior vaccination, or history of varicella disease, give 2 doses of varicella vaccine, 4 weeks apart; all HCP be immune to varicella with proof of Titer.
<u>HIGHLY RECOMMENDED:</u>	<i>[Not Required]</i>	<u>Employee must obtain if required by their work site.</u>
Influenza	Annual influenza vaccine	Highly recommended by Agency (must be obtained if required by employee's work site.)
Tetanus, diphtheria, pertussis	Td booster every 10 years after one Tdap	Agency follows CDC recommendation all HCP get a Td booster does every 10 years, following the completion of the primary 3-dose series. Also, All HCP younger than 65 get a 1-time does of Tdap, if they have direct patient contact.
Tuberculosis Skin Test Screening	Upon Hire –Two step TST; Annual TB skin test for settings classified as medium risk for HCWs who have the potential for exposure to M. Tuberculosis through air space shared with persons with TB disease	Agency's policy for Tuberculosis screening follows CDC recommendations.

State license, registration or certification (when required)	Per state board of nursing or other licensing agency	Agency contacts the State Board or other licensing agency prior to the Assigned Employee's start date to confirm that the license, registration or certification is active and in good standing. Agency will not knowingly employ a professional that has an action against their license.
BCLS (CPR)	Current Card	Agency accepts current BCLS certification from either AHA, Red Cross, or hospital issued cards as long as they are the standard requirements for Assigned Employee.
Criminal Background Check	Performed upon hire	Agency's policy is to conduct Criminal Background Checks upon hire on all Assigned Employee unless otherwise instructed by client. If there is a gap in employment or the Assigned Employee leaves the company for more than 6 months, a criminal background check will need to be updated prior to the start of the next assignment.
OIG Sanctions Check	Upon application	Agency has a check procedure in place. Each applicant is checked against the OIG database upon application.
I-9	Upon hire and if documents expire	Agency collects a completed I-9 and the appropriate INS required documentation on every Assigned Employee member prior to their start date.
<i>AGENCY participates in E-Verify (As required by law.)</i>	Upon hire	Agency will provide the Social Security Administration (SSA) and, if necessary, the Department of Homeland Security (DHS), with information from each new employee's Form I-9 to confirm work authorization. IMPORTANT: If the Government cannot confirm that a new hire is authorized to work, this employer is required to give new hires written instructions and an opportunity to contact DHS and/or the SSA before taking adverse action against you, including terminating their employment. Agency will not use E-Verify to pre-screen job applicants and may not limit or influence the choice of documents new hires present for use on the Form I-9. To determine whether Form I-9 documentation is valid, Agency uses E-Verify's photo matching tool to match the photograph appearing on some permanent resident cards, employment authorization cards, and U.S. passports with the official U.S. government photograph. E-Verify also checks data from driver's licenses and identification cards issued by some states.



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
February 3, 2020

From:
Catherine Lytch

Action Item # V. - 7.

Health and Human Services - Public Housing: Request to
Schedule a Public Hearing

Issue/Action Requested:

Request that the Board of Commissioners schedule a public hearing on April 20, 2020 to hear any comments or suggestions on the Public Housing Agency Five-Year Plan.

Background/Purpose of Request:

The Department of Housing and Urban Development (HUD) requires each Public Housing Agency (PHA) to prepare and submit a Five-Year Plan. The PHA plan process was established by section 5A of the United States Housing Act of 1937. The PHA Plan is a plan that informs HUD, residents, and the public of the PHAs mission for serving the needs of low-income and very low-income families and the strategies for addressing those needs. The PHA Plan is comprised of the PHA's mission statement and identified goals and objectives for the next five years. Prior to submitting the plan, HUD requires the public housing agency to give the public the opportunity to make comments and suggestions. Staff recommends that the Board of Commissioners set a public hearing on April 20, 2020 to receive any feedback on the Public Housing goals, objectives and policies.

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend the Board of Commissioners schedule a public hearing on April 20, 2020 to hear any comments or suggestions on the Public Housing Agency Five-Year Plan.



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
February 3, 2020

From:
Jeffery Niebauer

Action Item # V. - 8.

Tax Administration - Annual Tax Advertisement Order for 2019
Unpaid Tax Liens

Issue/Action Requested:

Request that the Board of Commissioners approve the advertisement of 2019 unpaid tax liens on real property.

Background/Purpose of Request:

Advertisement of the 2019 unpaid tax liens on real property in the local newspaper as required by G.S. 105-369.

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend the Board of Commissioners approve the advertisement of 2019 unpaid tax liens on real property.

ATTACHMENTS:

Description

- 2020 Order to Advertise 2019 Unpaid Taxes



County of Brunswick
OFFICE OF THE TAX ADMINISTRATOR
PO Box 269, BOLIVIA, NC 28422
910-253-2829 TELEPHONE
910-253-2861 FAX
TAXADMIN@BRUNSWICKCOUNTYNC.GOV
WWW.BRUNSWICKCOUNTYNC.GOV

JEFFERY P NIEBAUER
TAX ADMINISTRATOR

TONY MASIERO
ASST. TAX ADMINISTRATOR

MELINDA ORE
DEPUTY TAX COLLECTOR

Order for Advertisement of 2019 Unpaid Tax Liens on Real Property

**As required by G.S. 105-369 ADVERTISEMENT OF UNPAID TAX LIENS ON REAL
PROPERTY**

It is hereby ordered that the Tax Collector will cause to have published once in the local newspaper all unpaid 2019 tax liens on real property during the period prescribed by law. The Advertisement will combine the liens of the County of Brunswick, Smithville Township, Sunset Beach, Caswell Beach, Village of Bald Head Island, Carolina Shores, Calabash, Boiling Spring Lakes, Southport, Shallotte, Bolivia, Navassa, Belville, Sandy Creek, Varnamtown, Northwest, St. James, Leland, Bald Head Island MSD Zone A & B, and the Fire District Fees thereon.

Date_____

Randy Thompson, Vice Chairman
Brunswick County Board of Commissioners



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
February 3, 2020

Action Item # V. - 9.

From: Tax Administration - December 2019 Releases
Jeffery P Niebauer

Issue/Action Requested:

Request that the Board of Commissioners approve the December 2019 releases.

Background/Purpose of Request:

Approval of the tax releases for December 2019. A summary of the releases is listed below.

County real property release value \$1,639,500 (9 releases)

Smithville real property release value \$361,450 (2 releases)

Northwest real property release value \$479,540 (1 release)

County personal property release value \$16,427 (3 releases)

Smithville personal property release value \$12,436 (1 release)

Southport personal property release value \$12,436 (1 release)

Varnamtown personal property release value \$1,767 (1 release)

County VTS November 2019 release value \$191,579 (19 releases)

Smithville VTS November 2019 release value \$10,831 (3 releases)

Boiling Spring Lakes VTS November 2019 release value \$1,445 (1 release)

Leland VTS November 2019 release value \$74,566 (6 releases)

Oak Island VTS November 2019 release value \$5,289 (2 releases)

Southport VTS November 2019 release value \$5,542 (1 release)

St James VTS November 2019 release value \$54,500 (1 release)

Sunset Beach VTS November 2019 release value \$3,811 (1 release)

For information purposes only

Grissettown/Longwood fire district \$350 (5 releases)

Ocean Isle fire district \$489.37 (1 release)

Southport fire district \$123.75 (1 release)

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend the Board of Commissioners approve the December 2019 releases.

ATTACHMENTS:

Description

- ▣ Tax Releases for December 2019
- ▣ Motor Vehicle Releases VTS December 2019 Processed November 2019 (NCDMV Tax & Tag)
- ▣ Fire Fee Releases December 2019

Tax Releases for December 2019

PERSONAL RELEASES

Release Number	Release Date	Tax Payer Name	Bill Number (Year)	Account Number	City	Parcel Number	Township	Amount Released	Value Released	Release Reason
047473	12/5/2019	MORGAN HUBERT ET LINDA	099299 (2019)	53801630		231JA022	LOCKWOOD FOLLY	\$10.79-C	\$2,224.00	Did Not Own January 1
047474	12/5/2019	MORGAN MARLON DALE	303923 (2014)	80020587	SOUTHPORT	237LF020	SMITHVILLE	\$55.03-C \$5.50-LL \$4.97-SM \$0.50-LSM \$30.54-SP \$3.05-SPLL	\$12,436.00	Did Not Own January 1
047475	12/5/2019	CARTER EDWARD HOUSTON JR	302876 (2019)	80008369	VARNAMTOWN	217GD001	LOCKWOOD FOLLY	\$8.57-C \$0.86-LL \$0.88-VAR \$0.09-VARLL	\$1,767.00	DID NOT OWN JANUARY 1

Tax Releases for December 2019

Appraisal RELEASES

Release Number	Release Date	Tax Payer Name	Bill Number (Year)	Account Number	City	Parcel Number	Township	Amount Released	Value Released	Release Reason
047476	12/5/2019	ELLINGTON MARY SUE WELCH ETVIR ELLINGTON CARL	43586 (2019)	34294930	Oak Island	249CB050		\$1361.88-C \$112.32-SM	\$280,800.00	Land Value adjustment
047477	12/5/2019	COOK STEPHEN R ETUX COOK LAURIE	30405 (2019)	80003638	Ocean Isle Beach	244PL001		\$3156.57-C	\$650,840.00	Improvement removed from property
047479	12/5/2019	HEWETT CLAYTON W ET HEWETT EMMA	63625 (2019)	35837860	Brunswick County	2210003813		\$391.15-C \$32.26-SM	\$80,650.00	Improvement on Another parcel
047481	12/5/2019	MUNN CLARKIE ETALS	100623 (2019)	80025409	Northwest	0050000709		\$2325.77-C \$1150.90-NW	\$479,540.00	Clerical error/DE error
047482	12/5/2019	FLOWERS LUCILLE	47886 (2019)	62078530	Brunswick County	2100005901		\$140.99-C	\$29,070.00	Duplicate listing
047484	12/5/2019	FLOWERS LUCILLE	47202 (2018)	62078530	Brunswick County	2100005901		\$143.80-C	\$29,650.00	Duplicate listing
047486	12/5/2019	FLOWERS LUCILLE	47990 (2017)	62078530	Brunswick County	2100005901		\$143.80-C	\$29,650.00	Duplicate listing
047488	12/5/2019	FLOWERS LUCILLE	46924 (2016)	62078530	Brunswick County	2100005901		\$143.80-C	\$29,650.00	Duplicate listing
047490	12/5/2019	FLOWERS LUCILLE	46637 (2015)	62078530	Brunswick County	2100005901		\$143.80-C	\$29,650.00	Duplicate listing

Release Category Codes

Release Code Release Type

BHI	BALD HEAD ISLAND
BEL	BELVILLE
BSL	BOILING SPRING LAKES
BOL	BOLIVIA
CAL	CALABASH
CS	CAROLINA SHORES
CAS	CASWELL BEACH
C	COUNTY
HB	HOLDEN BEACH
INT	INTEREST
LSM	LATE LIST SMITHVILLE
LELLL	LELAND LATE LIST
LBLL	LONG BEACH LATE LIST
NAVLL	NAVASSA LATE LIST
NWLL	NORTHWEST LATE LIST
OILL	OAK ISLAND LATE LIST
OIBLL	OCEAN ISLE BEACH LATE LIST
PL04	OFF PREMISES WINE

Release Code Release Type

BHILL	BALH HEAD ISLAND LATE LIST
BELLL	BELVILLE LATE LIST
BSLLL	BOILING SPRING LAKES LATE LIST
BOLLL	BOLIVIA LATE LIST
CALLL	CALABASH LATE LIST
CSLL	CAROLINA SHORES LATE LIST
CASLL	CASWELL BEACH LATE LIST
FF	FIRE FEE
HBLL	HOLDEN BEACH LATE LIST
LL	LATE LIST PENALTY
LEL	LELAND
LB	LONG BEACH
NAV	NAVASSA
NW	NORTHWEST
OI	OAK ISLAND
OIB	OCEAN ISLE BEACH
PL02	OFF PREMISES MALT
PL01	ON PREMISES MALT

Release Category Codes

Release Code	Release Type
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PL03	ON PREMISES WINE
SAD25	SAD 25
SAD28	SAD 28
SCLL	SANDY CREEK LATE LIST
SHA	SHALLOTTE
SM	SMITHVILLE HOSPITAL
SPLL	SOUTHPORT LATE LIST
SJ	ST JAMES
SB	SUNSET BEACH
T	TOTAL TAX
VARLL	VARNAMTOWN LATE LIST
YPLLL	YAUPON BEACH LAST LIST

Release Code	Release Type
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SAD24	SAD 24
SAD27	SAD 27
SC	SANDY CREEK
SBSD	SE BRUNSWICK SAN DIST
SHALL	SHALLOTTE LATE LIST
SP	SOUTHPORT
SAD	SPECIAL ASSESSMENT DISTRICT
SJLL	ST JAMES LATE LIST
SBLL	SUNSET BEACH LATE LIST
VAR	VARNAMTOWN
YP	YAUPON BEACH

VTs RELEASES PROCESSED NOVEMBER 2019

<u>Adjust ment #</u>	<u>Abstract #</u>	<u>Name-Last, First, Middle</u>	<u>Tag #</u>	<u>Year</u>	<u>Make</u>	<u>B-VAL</u>	<u>New Value</u>	<u>Diff.</u>	<u>City</u>	<u>Twp.</u>	<u>Override %</u>	<u>Override Value</u>	<u>Override Status</u>	<u>Acquisition Cost</u>	<u>Acquisition Year</u>	<u>Dep Sch</u>	<u>Exempt Type</u>	<u>Notes</u>	<u>Date</u>	<u>Code</u>	<u>Code Description</u>
871427	45651573	TODD, DEBORAH SESSOMS	CL25513	2012	UTIL	4,579	768	3,811	11			768						OVERVALUED TRAILER	11/04/19	20	Appealed value
872508	45814824	FORREST, FREDDIE LEE	CL19402	2013	CARR	6,185	500	5,685				500						OVERVALUED 5X8 UTILITY TRAILER	11/05/19	15	TEC Value Issue
873007	45103962	BAKER, JACK ERNEST	FJW8475	2009	MERC	5,780	4,335	1,445	20			4,335	PERM					TOTALLOSS REBUILT TITLE	11/06/19	20	Appealed value
872947	50555480	MCLAUGHLIN, BRIAN CHARLES	CL53689	2018	ARII	10,710	2,422	8,288				2,422						OVER VALUED TRAILER 6X12 ENCLOSED	11/06/19	20	Appealed value
873293	50651955	DONALD J COLE & DEBORAH A COLE REVOCABLE TRUST	HXC2195	1938	CHEV	55,000	500	54,500	29			500						ANTIQUE APPROVED	11/18/19	19	Antique Value Approved
874313	39329924	ADKINS, STEVEN SHANE	ROCKN0UT	2017	TOYT	30,980	-	30,980	31								MILITARY	HOR- AK	11/18/19	4	Military Exempt
874305	48923704	ADKINS, STEVEN SHANE	HCF3021	2011	TOYT	11,010	-	11,010	31								MILITARY	HOR-AK	11/18/19	4	Military Exempt
873999	405190	HAWKINS, CHARLES MILTON	PFR5452	2008	CHRY	5,360	3,860	1,500	14	3								ADJ PER NADA	11/18/19	20	Appealed value
875496	45971152	WINTER, CRYSTAL MARIE	FLM3023	2006	ACU	5,550	3,050	2,500	31					3,050	2019			BOS 2019=\$3050	11/18/19	1	Adjusted per Purchase Price
874876	29316465	NELSON, JACKSON BROUGHTON	DLN6315	2009	HOND	5,400	4,104	1,296	31									NC INSPECTION 211,244 MILES	11/18/19	12	High Mileage/Condition
876307	49688810	MCVEIGH, DAVID RICHARD	PLD4333	2018	BUIC	29,290	23,748	5,542	21	3				24,998	2018			BOS 2018=\$24998	11/18/19	1	Adjusted per Purchase Price
876413	50548308	DELFOSSÉ, DAVID MICHAEL	HDX1244	2012	CHEV	8,710	8,250	460	31			8,250						ADJ PER NADA	11/18/19	20	Appealed value
876248	29017968	GIBNEY, GARY MICHAEL	DLN3454	2010	FORD	8,630	6,450	2,180				6,450						ADJ PER NADA	11/18/19	20	Appealed value
876527	440811	PALMER, MATTHEW ERNEST	4X8645	2012	VCTY	20,615	13,135	7,480						18,810	2012			BOS 2012-18810-5%DEP	11/25/19	1	Adjusted per Purchase Price
878593	50798598	OAKLEY, DOUGLAS WYATT	CK86653	2011	KIDM	4,950	1,161	3,789	14	3		1,161						OVERVALUED TRAILER	11/25/19	20	Appealed value
877504	45436106	MENDEZ,SYDNEY SMITH JORDAN	TPP8188	2011	FORD	13,060	10,187	2,873										SERVICE RECEIPT/ 178,030 MILES	11/25/19	12	High Mileage/Condition
879148	45481080	HOOVER, GREGORY ALEXANDER	FAL8551	2008	FORD	7,410	-	7,410									MILITARY	HOR- SC	11/27/19	4	Military Exempt
879146	49230704	HOOVER, GREGORY ALEXANDER	FKE7913	2011	HOND	12,510	-	12,510									MILITARY	HOR- SC	11/27/19	4	Military Exempt
879809	49679055	TARANTO, BERNADETE MARIE	DTORDU	2019	JEEP	28,320	-	28,320	31								MILITARY	HOR- PA	11/27/19	4	Military Exempt

December 2019 Fire Fee RELEASES

Release Number	Release Date	Tax Payer Name	Bill Number (Year)	Account Number	City	Parcel Number	Township	Amount Released	Value Released	Release Reason
047478	12/5/2019	COOK STEPHEN R ETUX COOK LAURIE	30405 (2019)	80003638	Ocean Isle Beach	244PL001		\$489.37-OIBF	\$650,840.00	Improvement removed from property
047480	12/5/2019	HEWETT CLAYTON W ET HEWETT EMMA	63625 (2019)	35837860	Brunswick County	2210003813		\$123.75-SPF	\$80,650.00	Improvement on Another parcel
047483	12/5/2019	FLOWERS LUCILLE	47886 (2019)	62078530	Brunswick County	2100005901		\$93.75-GRIF	\$29,070.00	Duplicate listing
047485	12/5/2019	FLOWERS LUCILLE	47202 (2018)	62078530	Brunswick County	2100005901		\$93.75-GRIF	\$29,650.00	Duplicate listing
047487	12/5/2019	FLOWERS LUCILLE	47990 (2017)	62078530	Brunswick County	2100005901		\$62.50-GRIF	\$29,650.00	Duplicate listing
047489	12/5/2019	FLOWERS LUCILLE	46924 (2016)	62078530	Brunswick County	2100005901		\$50.00-GRIF	\$29,650.00	Duplicate listing
047491	12/5/2019	FLOWERS LUCILLE	46637 (2015)	62078530	Brunswick County	2100005901		\$50.00-GRIF	\$29,650.00	Duplicate listing

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CASLL	CASWELL BEACH LATE LIST
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Brunswick County Board of Commissioners
ACTION AGENDA ITEM
February 3, 2020

Action Item # VI. - 1.

From: Health - Recognition of All-Star Award Recipient
David Stanley

Issue/Action Requested:

Request that the Board of Commissioners recognize Cherie Browning as the recipient of the NCPHA All-Star Award

Background/Purpose of Request:

The North Carolina Public Health Association (NCPHA) is the leading professional association for people dedicated to promoting and protecting the health and environment of all North Carolinians. The All-Star Award is designed to recognize a special, spirited professional that epitomizes "Public Health." Cherie Browning of Brunswick County Health Services was selected as a recipient of the award at the 2019 Fall Educational Conference in Winston-Salem, NC.

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend the Board of Commissioners recognize Cherie Browning as the recipient of the NCPHA All-Star Award