

COLUMBUS COUNTY BOARD OF COMMISSIONERS
Tuesday, September 3rd, 2024
5:45 P.M. – Closed Session
6:30 P.M. – Regular Session

The Honorable Columbus County Commissioners met on the above stated date and time at the Columbus County Commissioners Chamber, 127 West Webster Street, Whiteville, North Carolina 28472, for the purpose of conducting a Regular Session.

COMMISSIONERS PRESENT:

Ricky Bullard, **Chairman**
 Giles E. Byrd, **Vice Chairman**
 Lavern Coleman,
 Scott Floyd
 Barbara Featherson
 Brent Watts
 Chris Smith

APPOINTEES PRESENT:

Eddie Madden, Jr., **County Manager**
 Jana Nealey, **Clerk to the Board**

APPOINTEES ABSENT:

Amanda B. Prince, **Attorney**

Agenda Item #1: MEETING CALLED to ORDER:

At 5:45 P.M. Chairman Ricky Bullard called the regular session meeting to order.

RECESS REGULAR SESSION and enter into CLOSED SESSION in ACCORDANCE with N.C.G.S. § 143-318.11(A)(3) ATTORNEY-CLIENT PRIVILEGE and N.C.G.S. § 143-318.11(A)(6) PERSONNEL

MOTION:

Commissioner Byrd made a motion to recess regular session and enter into closed session, seconded by Commissioner Watts. The motion unanimously passed.

Agenda Item #2: CLOSED SESSION in ACCORDANCE with N.C.G.S. § 143-318.11(A)(3) ATTORNEY-CLIENT PRIVILEGE and N.C.G.S. § 143-318.11(A)(6) PERSONNEL

RECESS CLOSED SESSION and enter into REGULAR SESSION

MOTION:

Commissioner Watts made a motion to recess closed session and enter into regular session, seconded by Commissioner Smith. The motion unanimously passed.

GENERAL ACCOUNT:

Attorney Misty Jorgenson gave the general account as follows:

The board discussed (1) matter of pending litigation, (1) matter of possible future litigation, and (1) matter regarding Economic Development.

MOTION:

Commissioner Smith made a motion to approve the General Account, seconded by Commissioner Floyd. The motion unanimously passed.

Chairman Bullard recessed regular session until 6:30 P.M.

Regular Session resumes at 6:30 P.M.

Agenda Items # 3 and #4: INVOCATION and PLEDGE of ALLEGIANCE:

The invocation was delivered by Commissioner Barbara Featherson. Everyone in attendance stood and pledged Allegiance to the Flag of the United States of America which was led by Vice Chairman Giles E. Byrd.

**Agenda Item# 5: APPROVAL of AGENDA, TAX REFUNDS & RELEASES:
a. 9/03/2024**

MOTION:

Commissioner Byrd made a motion to approve the Agenda, Tax Refunds & Releases, with discussed Add-ons 10a and 12a, seconded by Commissioner Smith. The motion unanimously passed.

NAME Fee	Account # Late List	Date District	Amount Released Discount	Property Value TOTAL	Year	Bill#	Property #	User
Bryant, Ethel 24 P.O. Box 135 Hallsboro, NC 28442	11-00397 99999	9/3/2024 00000	\$0.00 \$1,000.00	\$0.00 \$0.00	20- \$0.00	\$0.00	\$1,000.00	
	Refund user fees.							
Canady, Marcia 23 2485 Happy Home Church Rd Nakina, NC 28455 City(126.00) refund Col Cty Int(5.11) refund Col Cty	04-04314 999999	9/3/2024 0000	\$169.07 \$0.00	\$0.00 \$0.00	20- \$159.63	\$0.00	\$328.70	
	Refund portion of value. Double listed with property 8696. Refund Bolton City Interest(3.32) refund Bolton Rescue(4.20) refund Bolton Fire(21.00)							
Cobb, Martha M. & Phillip R 23 c/o Col Cty Tax 127 W Webster Street Whiteville, NC 28472	14-03595 99999	9/3/2024 00000	\$0.00 \$1,000.00	\$0.00 \$0.00	19- \$0.00	\$0.00	\$1,000.00	
	Refund user fee to be applied to current taxes.							
Vann, Earlene 00308 \$0.00 660 Grists Rd Chadbourn, NC 28431	13- 9/3/2024 \$0.00	\$0.00 \$113.00	\$0.00	2024	2452177	00000	\$113.00	\$0.00
	Refund user fee.							

Tax Refunds and Releases

Refunds	Year:	PROPERTY:	Account:	Amount:	Total:
Bryant, Ethel Value: \$0.00 Refund user fees.	20-24	00000	11-00397	\$0.00	\$1,000.00
				Bill#:	99999

Refunds	PROPERTY:	Amount:	Total:
Canady, Marcia	0000	\$169.07	\$328.70

Value: \$0.00 Year: 20-23 Account: 04-04314 Bill#: 99999
Refund portion of value. Double listed with property 8696. Refund Bolton City Interest(3.32) refund Bolton City(126.00) refund Col Cty Int(5.11) refund Col Cty Rescue(4.20) refund Bolton Fire(21.00)

Refunds
Cobb, Martha M. & Phillip R PROPERTY: 00000 Amount: \$0.00
Value: \$0.00 Year: 19-23 Account: 14-03595 Total: \$1,000.00
Refund user fee to be applied to current taxes. Bill#: 99999

Refunds
Vann, Earlene PROPERTY: 00000 Amount: \$0.00
Value: \$0.00 Year: 2024 Account: 13-00308 Total: \$113.00
Refund user fee. Bill#: 24521

Agenda Item #6: BOARD MINUTES APPROVAL:

a. August 19, 2024 Regular Session

MOTION:

Commissioner Smith made a motion to approve seconded by Commissioner Featherson. The motion unanimously passed

Agenda Item #7: PUBLIC INPUT:

No Public Input

Agenda Item #8: PROCLAMTION - SUICIDE PREVENTION MONTH:

The Columbus County Chamber of Tourism Director Joan McPherson requested adoption of the proclamation declaring September as Suicide Prevention Month and provided resources available to aid in suicide prevention

MOTION:

Commissioner Byrd made a motion to approve seconded by Commissioner Floyd. The motion unanimously passed.

Suicide Prevention Month

Whereas, September is recognized as National Suicide Prevention Month, a time to raise awareness, promote mental health, and prevent the tragic loss of life due to suicide; and

Whereas, suicide is a major public health issue, affecting individuals of all ages, races, genders, and backgrounds, with countless lives lost each year; and

Whereas, the stigma surrounding mental health issues often prevents people from seeking the help they need, leading to feelings of isolation, despair, and hopelessness; and

Whereas, everyone plays a role in preventing suicide by offering support, compassion, and understanding to those who may be struggling, as well as promoting open conversations about mental health; and

Whereas, the collective efforts of government agencies, nonprofit organizations, mental health professionals, and the general public are essential in reducing the incidence of suicide and ensuring that everyone has access to the help they need; and

Whereas, it is imperative that we continue to invest in mental health resources, research, and education to create a society where mental well-being is prioritized, and no one feels alone in their struggle;

Now, therefore, we, The Columbus County Commissioners, do hereby proclaim September as Suicide Prevention Month, and I encourage all citizens to take this opportunity to support those affected by suicide, and raise awareness in our community.

APPROVED and ADOPTED this the 3rd day of September, 2024

Agenda Item #9: PROCLAMTION – ADOPTION of the PROCLAMATION for NATIONAL PREPAREDNESS MONTH:

Emergency Services Director David Ransom requested adoption of the proclamation declaring September as National Preparedness Month.

MOTION:

Commissioner Byrd made a motion to approve, seconded by Commissioner Featherson. The motion unanimously passed.

COLUMBUS COUNTY PREPAREDNESS MONTH 2024

WHEREAS, all North Carolinians should be prepared for natural and man-made disasters as well as disease outbreaks; and

WHEREAS, North Carolina is traditionally an active state for tornadoes and severe thunderstorms, with tornado touchdowns and straight-line winds causing severe damage in parts of the state this year; and

WHEREAS, in 2023 the state experienced 24 tornado touchdowns, 139 flood incidents and 844 severe thunderstorms with damaging wind and hail; and

WHEREAS, last year the National Weather Service in North Carolina issued 51 tornado warnings, 751 severe thunderstorm warnings, and 106 flash flood warnings; and

WHEREAS, communities across the state have borne the impacts from wildfires, severe weather, damaging hail, high winds and flooding; and

WHEREAS, Columbus County had Hurricane Florence which resulted in \$24.23 billion dollars in damages across the state; and

WHEREAS, every community, business, family and individual in Columbus County must be ready for natural and man-made disasters including tornadoes, flooding, hurricanes and public disturbances that might disrupt normal daily activities; and

WHEREAS, all Columbus County residents can take a few simple steps – making a family disaster plan, creating an emergency supply kit and staying informed – to help make preparedness and personal responsibility a priority; and

WHEREAS, Columbus County, North Carolina Emergency Management and the State of North Carolina have collaborated to recognize September as North Carolina Preparedness Month to encourage Columbus County residents to be disaster ready;

NOW THEREFORE, We, The Columbus County Commissioners, do hereby proclaim the month of September 2024, as **PREPAREDNESS MONTH** in Columbus County, and encourage all county residents to plan and prepare weather-related and man-made disasters by assembling their emergency supply kits and updating their emergency plans.

Agenda Item #10: ADMINISTRATION - EMPLOYEE SPOTLIGHT:

County Manager Eddie Madden stated that Mrs. Kendra Graham will not be available to accept the employee spotlight this evening and will be moved to the next meeting on September 16th.

Agenda Add-On #10a: ADMINISTRATION – APPROVAL of the APPLICATION for the NCDIT BROADBAND GRANT:

County Manager Eddie Madden requested approval of the application for the NCDIT Broadband Grant which will assist the 935 addresses that do not have broadband connectivity.

MOTION:

Commissioner Floyd made a motion to approve, seconded by Commissioner Smith. The motion unanimously passed.

**STOP-GAP SOLUTIONS: COUNTY MATCH FOR CAB PROJECTS
COUNTY PARTICIPATION FORM**

Through submission of this form, Columbus County requests funding under the Stop-Gap Solutions program from the N.C. Department of Information Technology to assist in meeting the county match requirement for participation in the Completing Access to Broadband (CAB) program.

The county understands that:

- Funding amounts for the county match for CAB program projects will be made based on overall demand for funding as well as using the prioritization criteria outlined in the Stop-Gap Solutions Program Guidance;
- NCDIT will review this County Participation Form and determine an "up to" amount for the county match, which will determine the project size for the CAB program scope of work; and
- The specific county match amount will be finalized once the scope of work responses are received and the project(s) selected.

(Optional)

In addition to funding from NCDIT through the Stop-Gap Solutions program, the county intends to contribute up to \$_____ for the issuance of a CAB scope of work soliciting eligible broadband providers to build broadband infrastructure within the county. The county will use the funding source indicated below for this purpose (indicate one or multiple sources of funds below):

_____ American Rescue Plan Act Funds

_____ Nonrestricted General Funds

Agenda Item #11: PRESENTATION – OWNER MATTHEW LOCKLEAR will PRESENT SERVICES OFFERED by LAND BRIDGE MEDICAL TRANSPORT:

Owner of Land Bridge, Inc., Matthew Locklear, presented the medical transport services his company offers

Agenda Item #12: ADMINISTRATION – APPROVAL of the LETTER to REQUEST a PEER REVIEW PROCESS of the TAX and FINANCE OFFICES FROM the NC ASSOCIATION of COUNTY COMMISSIONERS RESOURCE and OUTREACH OFFICE:

Assistant County Manager Nick West requested approval of the letter requesting a peer review process of the Tax and Finance Offices from the NC Association of County Commissioners Resource and Outreach Office

MOTION:

Commissioner Floyd made a motion to approve, seconded by Commissioner Smith. The motion unanimously passed.

September 4, 2024
Mr. Kevin Leonard, Executive Director
North Carolina Association of County Commissioners
323 West Jones Street, Suite 500
Raleigh, NC 27603

Dear Mr. Leonard,
The Columbus County Board of Commissioners would like to request a "peer review" of our Tax Administration and Finance Office's through NCACC's County Resource & Outreach Services.
It is our understanding that Association members may request the assistance of Resource/Consultation Teams consisting of knowledgeable, respected peer review groups to assess and analyze programs and departments in order to provide recommendations on how to improve the overall efficiencies of operations. At their September 3, 2024 meeting, the Columbus County Board of Commissioners voted to seek such assistance through an assessment of the Tax Administration and Finance Offices. Due to scheduling concerns and the required audit process, our requested date for the review to take place is in October 2024.

We see a need to evaluate the offices to ensure they are operating consistently with the expectations of our Board, management, citizens, and our partner agencies. Some areas of possible review include:

- Organizational Structure, Management, and Supervisory Practices
- Standard Operating Policies and Procedures
- Regulatory Compliance
- Training and Workflow
- Recruitment, Hiring, and Retention of Qualified Staff
- Customer Service and Relationships with Community Partners
- Employee Satisfaction

We welcome a preliminary meeting with the appropriate county staff to further outline the peer review parameters.
Roy N.

Agenda Add-On #12a: FINANCE – APPROVAL of the INTERNAL CONTROL POLICY for ARPA FUNDS:

Interim Finance Director Heather Woody requested approval of the Internal Control Policy for ARPA Funds and future closeout of the accounts.

MOTION:

Commissioner Floyd made a motion to approve, seconded by Commissioner Smith. The motion unanimously passed.

Definitions

- **Management** refers to employees who have direct responsibility for the day-to-day operations of the entity, including the implementation of internal controls. For the purposes of this policy, "management" includes: County Manager, Finance Director and Department Heads.
- **Oversight Body**, as referenced in the Government Accountability Office's Standards for Internal Control in the Federal Government, refers to an appointed body designated to perform oversight at the direction of the

governing board. The oversight body of a local government is, by default, the governing board (Board of County Commissioners).

Policy Overview and Purpose

Internal control is a process effected by an entity’s oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved. This policy outlines the internal control process established by the County of Columbus to provide reasonable assurances that the unit will expend ARP/CSLFRF award funds in compliance with governing laws and regulations.

This document is adopted in accordance with the following directive from U.S. Treasury’s Compliance and Reporting Guidance: “Per 2 CFR Part 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the ARP/CSLFRF award constitute eligible uses of funds, and document determinations.”²

Internal Control Framework:

The County of Columbus’ internal controls are modeled after the internal control framework set forth in the Government Accountability Office’s Standards for Internal Control in the Federal Government (the “Green Book”). As described in the Green Book, Management is responsible for establishing and maintaining the internal control system in compliance with the duties outlined in this policy. The Oversight Body’s primary role is to ensure management performs its internal control responsibilities. However, every employee bears some responsibility for the internal control process.

The Green Book Recognizes Five Components of Internal Control:

The County of Columbus understands that each component must be present and functioning for the internal control process to operate at the optimal level. The five components and the responsibilities tied to each of the components are discussed below.

1. Control Environment

The control environment is the foundation for all other components of internal control, providing discipline and structure. Management values integrity, ethics, and competence in all operations, including the administration of federal awards. Management communicates and reinforces its expectations throughout the organization. Examples of management’s commitment to internal controls over expenditures of ARP/CSLFRF funds include, but are not limited to, the following:

- Management demonstrates a commitment to integrity and ethical values through its leadership, communications, personnel practices, and daily actions.
- Management conducts ongoing risk assessments to identify internal control weaknesses that may negatively impact the proper administration of the ARP/CSLFRF award.
- Management is committed to educating itself and staff on the compliance requirements tied to the administration of the ARP/CSLFRF award.
- Management adopts policies necessary to ensure compliance with the Uniform Guidance and the ARP/CSLFRF award terms and conditions.

2. Risk Assessment

Management is committed to identifying and managing the risks that may arise during the administration of the ARP/CSLFRF award. The risk assessment component of internal control involves management evaluating the risks the entity faces that could negatively impact its ability to achieve its objectives. These objectives include:

- **Operational Objectives:** All assets are appropriately safeguarded against risks of fraud, theft, loss, or abuse.
- **Reporting Objectives:** Finance systems and processes produce accurate and reliable financial reporting for

federal award expenditures. The County of Columbus’ Schedule of Expenditures of Federal Awards (SEFA) is complete and accurate.

- **Compliance Objectives:** Ensure ARP/CSLFRF awards funds are expended in compliance with the award terms and conditions, federal and state law, and U.S. Treasury guidance.

Risk Identification

Management shall identify risks that may impair the County of Columbus’ ability to achieve its objectives. Management shall focus its risk assessment on areas of opportunity for employees to commit fraud. Specific areas and types of risk include:

- rapid growth in operations,
- changes in personnel,
- organizational restructuring, such as centralizing or decentralizing,
- new activities or service areas,
- new or revised information systems,
- new technologies in service delivery or information systems,
- changes in the operating or regulatory environment, and
- new or updated accounting and/or financial reporting practices.

Uniform Guidance Compliance & Risk Identification

There are specific risks that arise in the administration of a grant award. Management will identify areas of risk that may impair the County of Columbus’ ability to comply with the ARP/CSLFRF award’s terms and conditions and/or applicable state and federal law and regulations.

Specifically, the County of Columbus will evaluate risks of non-compliance in the following compliance areas:

- Eligibility,
- Allowable Costs/Cost Principles,
- Period of Performance,
- Financial Management,
- Property Management,
- Procurement,
- Sub-recipient Monitoring, and
- Program Income.

Risk Analysis

Management shall determine the potential severity of liabilities associated with the risks identified by weighing the likelihood of occurrence against the degree of impact.

Likelihood × Impact = Risk Priority

After rating each risk for likelihood & impact, multiply to identify which risks are highest priority to control for.

		Risk Priority				
Likelihood	5	5	10	15	20	25
	4	4	8	12	16	20
	3	3	6	9	12	15
	2	2	4	6	8	10
	1	1	2	3	4	5
		1	2	3	4	5
		Impact				

Priority Rank Scale	
Low	1 to 4
Moderate	5 to 9
High	10 to 19
Very High	20+

Risk Response

Management shall review the results of the risk analysis and determine whether to implement control activities to

mitigate risks. Management will respond to identified risks in one of three ways:

- accept the risk,
- reduce the risk by implementing control activities to help prevent or detect issues, or
- avoid the risk by not pursuing certain activities.

Management shall consider the relative cost of implementing controls versus the benefit(s) offered in deciding whether to mitigate risk(s) through the implementation of control activities. When possible, control activities will be implemented to mitigate risks that rate “High” or “Very High” on the Likelihood/Impact scale.

3. Control Activities

Control activities are the actions taken by management to respond to risks that may prevent the entity from achieving its objectives. The internal control activities are either preventative or detective. The County of Columbus uses a variety of control activities that support strong internal controls, including, but not limited to the following:

- written policies and procedures,
- segregation of duties: separating authorization, custody, record-keeping, and reconciliation functions,
- authorizations to undertake projects/programs/expenditure,
- reconciliation of accounts and records,
- documentation and record-keeping,
- physical controls, including locks, physical barriers, and security systems to protect physical assets,
- IT controls, including passwords, access logs, and firewalls to protect sensitive data and restrict access to electronic data and files,
- staff training, or
- a combination of the above.

4. Information and Communication

The County of Columbus communicates accurate and quality information to internal staff and personnel and to external stakeholders and community members. Communication plays an integral role in the internal control system by helping to promote transparency regarding the use of public funds. Management shall be responsible for communicating internal control processes to those employees directly involved in finance and/or grant administration. Management will communicate its policies, procedures, and internal controls through various handbooks, programs, training, and electronic communication.

Information regarding pertinent policies, processes, and control activities will flow down, across, and up the organizational structure. Internal control deficiencies should be reported upstream, with serious matters reported immediately to top-level management and/or to the governing board. Employees are required to report any critical issues within the internal control system to management as soon as possible after the discovery.

To ensure transparency regarding the use of ARP/CSLFRF funds, the County of Columbus shall communicate quality information to community members and external stakeholders. The communication channels may include:

- The County of Columbus maintains a website to notify the public on current projects throughout the county.
- Governing board members and management are willing to engage directly with community members and answer questions via email and/or provide updates during regularly scheduled meetings.

5. Monitoring

The County of Columbus shall conduct ongoing monitoring of the internal control system to identify its strengths and weaknesses. Internal and external audits will be conducted pursuant to federal and state law. These audit processes will test the effectiveness of internal controls over federal and state awards.

Internal Controls & Uniform Guidance Compliance

Financial Management, 2 CFR § 200.302

Overview:

Each unit must have a financial management system in place to satisfy the requirements set forth in 2 CFR 200.302. A unit may rely on existing accounting processes and procedures, provided such processes adequately track the obligations and expenditures of ARP/CSLFRF funds.

Objectives:

Ensure compliance with the following requirements set forth in 2 CFR 200.302, as follows:

1. Track all federal awards received and related expenditures separately for each federal program.
2. Provide accurate, current, and complete financial data to enable the disclosure of the results of each federal award
3. Identify the source and application of funds (i.e., the system must be able to track authorizations, obligations, and disbursements, and tie any expenditures to eligible uses of ARP/CSLFRF funds.
4. Maintain control over, and accountability for, all funds, property, and other assets.
5. Compare budgeted amounts with actual expenditures.
6. Expenditures must be supported by the County of Columbus' written procedures for determining the allowability, reasonableness, and allocability of costs.

Control Activities:

- A recommended practice is to set up a grant project ordinance to separately account for and track expenditures of ARP/CSLFRF funds.
- Utilize a financial management system that meets the standards outlined in 2 CFR 200.302.

Segregation of Duties:

Duties and functions related to financial reporting are segregated to ensure no one person has control over all parts of a financial transaction.

Documentation:

Documentation of financial transactions is complete and accurate and facilitates tracing the transaction from authorization and initiation through disbursement.

- Finance Director or his/her designee shall ensure that, at a minimum, accounting records evidencing authorizations, obligations, and expenditures of ARP/CSLFRF funds are created and retained according to record retention requirements.
- Source documentation is retained, including paid invoices, payrolls, time and attendance records, contracts, and sub award documents.

Reporting:

Finance Director or his/her designee shall prepare monthly reports for the governing board that includes updates for grant project expenditures and a comparison of budget to actuals.

Reconciliation:

General ledger and subsidiary ledgers used to account for the receipt and disbursements of ARP/ CSLFRF funds are reconciled monthly against account balances by someone who does not have record-keeping/bookkeeping functions.

Communication & Monitoring:

The Finance Director or his/her designee is responsible for communicating the financial management requirements and associated control activities to the appropriate personnel. All employees within the finance and

accounting office have responsibility for internal controls, including the ongoing assessment of the effectiveness of internal control activities over the financial management system.

Eligibility

Overview:

The unit is responsible for ensuring ARP/CSLFRF funds are expended on eligible projects and programs. The process for making eligibility determinations is described in the County of Columbus' Eligible Use Policy.

Objectives:

Ensure that supported projects and programs under the ARP/CSLFRF are eligible

1. under one of the expenditure categories. (Eligible uses include projects identified in the Final Rule that fit within one of the four eligible use categories: COVID-19/Negative Economic Impacts, Revenue Replacement, Premium Pay, Investment in Necessary Broadband and Water/Sewer Infrastructure.)
2. Document eligibility review and project determinations.
3. Establish processes to ensure funds are not expended on ineligible uses. (Prohibited uses include bulk deposits into pension funds, debt services, replenishing financial reserves, the satisfaction of settlements and judgments, support for programs that undermine the effort to stop the spread of COVID-19, and any use that would violate state or local law.)

Control Activities:

- *Eligible Use Policy:* The County of Columbus has adopted an ARP/CSLFRF Eligible Use Policy that explains the eligible uses of ARP/CSLFRF award funds and includes the County of Columbus' process for reviewing and documenting eligibility determinations.
- *Authorization:* Finance Director or his/her designee has reviewed applicable Treasury guidance, including the Final Rule, and has trained staff to conduct initial eligibility reviews for all project or program requests.
- *Documentation:* Each department is encouraged to use the SOG's Sample Eligibility Worksheet to document the review process. This documentation is retained for the five-year record retention period. Finance Director or his/her designee is responsible for overseeing compliance with documentation and record retention requirements.

Communication & Monitoring:

Management will communicate eligibility requirements and project determinations internally to staff and externally to community members and stakeholders. Management will periodically review a sample of eligibility determinations to ensure that documentation is being maintained and that the supported projects are eligible.

Allowable Costs/Cost Principles, 2 CFR §§ 200.400 to 200.476

Overview:

The Uniform Guidance Cost Principles provide guidance on how to charge specific items of cost to a federal award. A written Allowable Cost/Cost Principles policy is required for compliance with 2 CFR 200 § 202.

Cost items charged using Revenue Replacement ARP/CSLFRF funds are subject to an allowable cost review. Cost items charged under the COVID-19/Negative Economic Impacts and Infrastructure Investment categories are subject to additional compliance requirements, including the Selected Item of Cost review. See Final Rule FAQ 13.15.

Objectives:

1. Ensures all costs charged to the federal award are allowable as defined in the Uniform Guidance, Subpart E – Cost Principles.
2. Consistently apply local policies to both federally financed and non-federally financed activities.
3. Treat costs consistently as direct or indirect costs.
4. Adequately document evidence of allowable cost review and other compliance requirements as necessary.
5. When applicable, appropriately charge indirect costs using either the Negotiate Independent Cost Rate Agreement (NICRA) or the de Minimis rate of 10 percent.

Control Activities:

- *Policy:* The County of Columbus has adopted an Allowable Cost/Cost Principles Policy, as required by 2 CFR 200.302.
- *Segregation of duties:* When possible, duties are segregated between those who initiate, approve, and record financial transactions.
- *Training:* Management trains staff to conduct an allowable cost review in compliance with the UG Cost Principles. (See Cost Principles Policy for specific compliance requirements.)
- *Documentation:* Finance Director or his/her designee shall ensure that documentation evidencing compliance with the Cost Principles is created and maintained through December 31, 2031. At a minimum, cost items will be reviewed for allowability prior to being charged to the federal award.

Communication & Monitoring:

Management shall ensure that staff is adequately trained to recognize allowable costs and associated compliance requirements for each eligibility category. Management shall periodically test the control activities by reviewing a sample of cost items charged to the ARP/CSLFRF award for allowability. Management will also test whether costs are charged to the proper project codes within the grant project ordinance.

Period of Performance**Overview:**

The Period of Performance covers the period of time the County of Columbus may obligate and expend ARP/CSLFRF funds. ARP/CSLFRF funds must be used for costs incurred between March 3, 2021, and December 31, 2024. For a cost to be incurred, the funds must be obligated (e.g., contract executed/pre-audit stage). All obligated funds must be expended by December 31, 2026. Any unspent award funds must be returned to the Treasury.

Objective:

Ensure that all obligations and expenditures are incurred during the ARP/CSLFRF award's period of performance.

Control Activities:

- Management reviews obligation dates to ensure that all obligations are made for costs incurred between March 3, 2021, and December 31, 2024.
- Management trains staff to review obligation and expenditure dates on contracts, or when performing eligibility and allowable cost reviews.

Communication & Monitoring:

Management shall communicate pertinent dates, including the period of performance, to any staff responsible for obligating or expending federal award funds. Periodic testing by management will ensure that all obligations are incurred between March 3, 2021, and December 31, 2024.

Procurement, Suspension & Debarment, 2 CFR §§ 200.317 to 200.327

Overview:

Expenditures of ARP/CSLFRF funds under the revenue replacement category are exempt from federal procurement. When expending ARP/CSLFRF funds in other expenditure categories, the unit is required to adopt *written* procurement procedures and follow all federal procurement rules outlined in the Uniform Guidance (2 CFR §§ 200.318–200.327) as well as its own internal policies. Where established local or state rules are stricter than federal rules, the recipient must follow the most restrictive rule.

Objectives:

The County Manager or his/her designee, Finance Director or his/her designee, and Purchasing designee recognizes it must satisfy the minimum federal procurement requirements, as follows:

1. Adopt a written procurement policy that considers the procurement standards in § 200.318, which includes bidding contracts in compliance with federal bidding thresholds, oversight of contractors' performance, and maintaining records to document the history of procurements.
2. Provide full and open competition in conducting procurements, consistent with the standards outlined in § 200.319 and § 200.320, which allow for non-competitive procurements only in limited circumstances.
3. Comply with the requirements of § 200.320(a) when using the micro-purchase and small purchase methods of procurement.
4. Use the sealed bids method for procurement contracts exceeding the simplified threshold. Utilize the competitive proposals method when sealed bidding is not possible.
5. Ensure non-competitive procurement methods meet the conditions set forth under § 200.320(c).
6. Perform a cost or price analysis for every procurement action in excess of the simplified acquisition threshold, including contract modifications or change orders.
7. Pursuant to 2 CFR 200.319(b), if a firm assist in the development or drafting of specifications, statements of work, or bids or RFPs, the firm must be excluded from competing for the procurement.
8. Ensure that all contracts include the applicable contract provisions required by § 200.327 and described in Appendix II of 2 CFR 200.
9. Verify that a contractor is eligible by reviewing the suspended and debarred list on SAM.gov.
10. Restrict access to sensitive contractor information, such as Social Security numbers or federal tax ID numbers.

General Procurement Control Activities:

- Procurement Policy: The County of Columbus maintains documented procurement procedures that are consistent with the standards outlined in §§ 200.317 through 200.327. This policy contains detailed processes and control activities for procurements made with federal funds.
- The Columbus County Board of Commissioners approves contracts as outlined in the Columbus County Finance/Purchasing and Contracting Policies & Procedures.
- County Manager or his/her designee and Department Heads are responsible for monitoring and documenting the performance of a contract for compliance with contract terms, conditions, and other specifications.
- Pre-numbered purchase orders are used.
- A pre-audit certificate that is signed by the Finance Director or his/her designee is attached to all purchase orders, invoices, or other contract obligations.
- Ensure purchasing forms have multiple copies so other departments, such as receiving and accounts payable, can be notified of the authorization.
- Micro-purchases may be awarded without soliciting competitive quotes if a determination is made that the price is reasonable.
- Cost items shall be reviewed for allowability pursuant to the review process set forth in the Allowable Cost Policy.
- Department Heads are responsible for identifying qualified vendors and rotating purchases made under the micro-purchase threshold among different suppliers. Management shall periodically check compliance with this

control activity.

- County Attorney shall verify that contractors are not on the suspended or debarred list. A screenshot of the record check shall be maintained.
- Access to sensitive contractor information, such as Social Security numbers or federal tax ID numbers, is restricted.

Segregation of Duties:

- Duties are segregated between authorization, custody, record-keeping, and reconciliation.
- The person who sets up new contractors in the accounting system or edits information on existing vendors (record-keeping) is not the same as the person writing the checks (authorization).
- Reconciliations are performed by an employee who does not have record-keeping duties.
- Invoices and other supporting documentation are thoroughly reviewed prior to the invoice being approved (e.g., compare the receiving or packaging slip against the authorization).

Documentation:

Documenting the history of procurements is a top internal control priority for the County of Columbus. All request personnel shall be trained on documentation and record retention policies. Bid documents shall reflect all steps in the procurement process, including:

1. Bid specifications and proof of advertisement (if required).
 2. Rationale for the selected method of procurement.
 3. Bid submissions.
 4. Evaluation criteria.
 5. Basis for contractor selection or rejection.
 6. Justification for lack of competition, when applicable.
 7. Basis for award cost or price.
 8. Contract agreement, including required UG contract clauses.
- Source documentation relating to procurements must be retained and should include sufficient details to support the transaction, including:
 1. Cost and quantity of items purchased.
 2. Model numbers.
 3. Purchase orders with pre-audit certificates, and
 4. Personnel who authorized the sale, if applicable.
 - All records shall be maintained for a period of five (5) years after the ARP/CSLFRF period of performance (through December 31, 2031).

Communication & Monitoring:

Management shall ensure purchasing and finance staff understand federal procurement laws. Additional training shall be provided as necessary. Management will periodically review purchase orders and contracts to ensure that all charges are accounted for in the period in which the cost occurred and fall within the period of performance.

Property Management, 2 CFR §§ 200.310 to 200.316

Overview:

Except for property, supplies, or equipment acquired using revenue loss funds, the unit must follow the applicable provisions of the Uniform Guidance regarding property standards (2 CFR 200.310–316), subject to the requirements

set out in FAQ 13.16.

Per FAQ 13.16, during the period of performance, the County of Columbus may use property, supplies, or equipment purchased with ARP/CSLFRF funds for a purpose other than the purpose for which the initial purchase was made, provided the new use is consistent with another eligible use. After the period of performance, the County of Columbus is more limited in how it may use the property purchased with ARP/CSLFRF funds.

Objectives:

1. Ensure real property, personal property, supplies, and equipment are used in compliance with the UG property standards (2 CFR 200.310-316), and subject to the requirements set out in FAQ 13.16.
2. Ensure documentation is maintained to substantiate any determination on whether the use of an asset is authorized for a particular purpose during and after the award period of performance.
3. Establish adequate safeguards to prevent loss, damage, or theft of property.
4. Follow adequate maintenance procedures to keep equipment in good condition.
5. Ensure proper disposition of real property and equipment in accordance with § 200.311(c) and § 200.313(e).

Control Activities:

- *Insurance Coverage:* Purchase equivalent insurance coverage for real property and equipment as is provided to other property owned by the County of Columbus. 2 CFR § 200.310.
- *Real Property Reporting:* Finance Director or his/her designee shall oversee the annual reporting requirements for any real property or personal property acquired with federal awards funds. Standard Form 429 shall be used to report real property and the Standard Form 428 shall be used to report tangible personal property, including equipment.
- *Equipment Management:* The County of Columbus has procedures for managing equipment, whether acquired in whole or in part under a federal award, until disposition takes place. The County of Columbus will, at a minimum, meet the following requirements:
 1. Maintain equipment records that include a description of equipment, serial number/model number, source of funding, acquisition date, location, and condition of equipment, unit acquisition cost, and final date, including date of disposal, sale price, and method used to determine fair market value. § 200.313(d).
 2. Ensure adequate safeguards to prevent loss, damage, or theft of property. Such safeguards may include attaching property tags to federally owned equipment that includes the FAIN. Any loss, damage, or theft will be investigated. § 200.313(d).
 3. Regular maintenance will be performed to keep the property in good condition.
 4. A physical inventory of equipment will be performed, and the results reconciled with the property records, at least once every two years.
 5. If the County of Columbus is authorized or required to sell equipment, proper sales procedures will be used to ensure the highest possible return.

Communication & Monitoring:

Management will train employees to understand the various compliance requirements set forth in the Uniform Guidance property management standards. Periodic testing of established controls shall be performed to ensure that all reporting and property management requirements are satisfied for both real property and equipment.

Sub-recipient Risk Assessment & Monitoring, 2 CFR §§ 200.331 to 200.333

Overview:

Expenditures of revenue loss funds are exempt from compliance with this section. See Final Rule FAQ 13.15.

Objective:

- Ensure compliance with the UG compliance requirements in 2 CFR 200.331-.333.

Control Activities:

- Sub-recipient agreements are reviewed and approved by knowledgeable staff to ensure all compliance requirements are captured and that all required elements set forth in 2 CFR § 200.332 are included.
- Management tracks sub award notifications and maintains copies of executed sub award agreements.
- Management conducts sub-recipient risk assessments and approves individual sub-recipient monitoring plans.
- Management requires a standard template to document all sub-recipient agreements that includes the required elements outlined in the UG.
- Supervisors periodically reconcile sub-recipient monitoring plans with actual monitoring activities that have been undertaken to ensure monitoring occurs as scheduled.
- Segregation of duties exists between those monitoring a sub-recipient and those approving the conclusions regarding the sub-recipient's compliance.

Communication & Monitoring:

Management shall be responsible for communicating the compliance requirements and specific award terms and conditions to sub-recipients. Management will ensure that external stakeholders are apprised of any sub award agreements executed using ARP/CSLFRF funds and the intended purpose of the supported program. Management shall conduct ongoing monitoring to ensure staff is selecting eligible sub-recipients and is adequately monitoring each sub-recipient's compliance with the terms set forth in the sub award agreement.

Program Income, 2 CFR § 200.307**Overview:**

Program income relates to gross income earned from expenditures of federal awards, such as income from fees for services performed, the use or rental of property acquired with program funds, and for the sale of items fabricated under the program. Program income is only triggered when income will be earned under the COVID-19/Economic Impacts Category or for income earned on a water/wastewater infrastructure project. When program income is earned, it is added back to the total ARP/CSLFRF award allocation.

Objectives:

1. Separately track and account for program income during the ARP/CSLFRF award's period of performance.
2. Expend program income on eligible projects and programs during the period of performance (program income is added to the total ARP/CSLFRF award).

Control Activities:

- On a monthly basis, recorded program income is reconciled with supporting documentation, such as loan ledgers and other accounting records.
- Program income is separately tracked and accounted for within the grant project ordinance.
- Management ensures program income is added to the total ARP/CSLFRF award and used to support eligible

projects and programs.

- Individuals who collect cash or other receipts are different from those who deposit receipts, generate invoices, record general ledger activity, and reconcile bank statements.

Communication & Monitoring:

Management shall identify program income requirements and communicate compliance requirements to staff. Management shall periodically review accounting records to ensure program income is separately accounted for during the award period of performance.

Agenda Item #13: TRANSPORTATION – APPROVAL to ESTABLISH a PUBLIC HEARING for the 5311 & 5310 TRANSPORTATION GRANT APPLICATIONS FOR FY26:

Transportation Director Joy Jacobs requested to establish a public hearing on September 16th, 2024 at 6:30 P.M. or as soon as can be heard for the 5311 & 5310 Transportation Grant Applications for FY26..

MOTION:

Commissioner Floyd made a motion to approve, seconded by Commissioner Smith. The motion unanimously passed.

Agenda Item #14: SOIL and WATER CONSERVATION DISTRICT – APPROVAL to INCREASE BEAVER BOUNTY:

Soil and Water Conservation District Director Morgan Hayes requested approval to increase the beaver bounty from \$60 to \$80 as an incentive to encourage more trappers to join the program, this will ensure timely and efficient service to the citizens of Columbus County. The FY 24/25 Budget does have sufficient funds to cover the increase.

MOTION:

Vice Chairman Coleman made a motion to reject the plats, seconded by Commissioner Floyd. The motion unanimously passed.



Columbus Soil and Water
Conservation District
45B Government Complex Road – Whiteville, NC 28472
(910) 642-2196 ext. 3

August 19, 2024

Dear Columbus County Commissioners,

On behalf of the Columbus Soil and Water Conservation District (SWCD), we extend our sincere gratitude for your ongoing support of our Beaver Bounty Program. This program plays a crucial role in mitigating flooding on landowners' properties, which is vital for preserving their land and livelihoods.

However, to ensure the continued success of this program, we depend on the active participation of trappers. Unfortunately, in recent years, the number of trappers signing up has been declining. Over the past two years, our office has relied heavily on just three primary trappers who have generously volunteered to service various landowners. While we do see some new trappers signing up, many only wish to trap on their own property. This is partly due to the North Carolina Wildlife Resources Commission (NCWRC) requirements, which mandate that trappers working on multiple properties must be registered State Trappers. There are no such requirements for trapping on one's own property.

Trappers who serve landowners across Columbus County dedicate considerable time to their work, often spending 3-5 hours daily checking traps, locating beaver activity, setting traps, and processing hides, all while managing full-time jobs. These dedicated individuals are the backbone of the Beaver Bounty Program. If they become discouraged and stop trapping, Columbus County could face severe consequences, including increased flooding. This could adversely affect farmers, timber growers, and residents, leading to potential damage to agricultural fields, timber stands, and personal properties.

In light of these challenges, the Columbus County Beaver Management Committee has voted to request an increase in the program bounty from \$60.00 to \$80.00. The Committee believes that this increase would not only encourage new trappers to join the program but also provide a more substantial reward for our committed trappers who continue to support this vital initiative.

We kindly request the Commissioners' assistance in approving this increase. Your support would be greatly appreciated by the staff of Columbus SWCD and the many landowners who rely on this program to sustain their livelihoods.

Thank you for your attention to this matter.

Sincerely,

John Deans

Beaver Management Committee Chair

Tyler Hodge

District Watershed Coordinator

Morgan P. Hayes

Columbus SWCD Director

Agenda Item #15: HEALTH SERVICES – WEST NILE VIRUS UPDATE:

Health Services Director Kim Smith gave an update on the West Nile Virus.

Columbus County
HEALTH DEPARTMENT
KIMBERLY L. SMITH, RN, BSN, MSHCA, DIRECTOR



PO Box 810
Whiteville, NC 28472

304 Jefferson Street
Tele: 910-640-6615
Fax: 910-640-1088

FOR IMMEDIATE RELEASE

August 22, 2024

Columbus County Announces increase in West Nile virus cases

Whiteville, NC — The Columbus County health department reminds people to take precautions against mosquito bites following recent reports of WNV infection in the county. Late summer and early autumn are the most common times to become infected with West Nile virus, and other arboviruses that occur in NC.

Three cases of WNV have been reported since mid-July. All have survived, but all were hospitalized, highlighting the potential seriousness of this infection. This is more than the average number of cases normally reported at this time of year. The state provides a surveillance summary of reported WNV cases which can be viewed here: <https://epi.dph.ncdhhs.gov/cd/figures.html#vbd>

"This is a reminder that West Nile virus transmission is active in the late summer and autumn months" said Kim Smith, Columbus County Health Director. "We urge residents to protect themselves from mosquito bites, and local governments to implement integrated mosquito management methods for mosquito control."

According to the Centers for Disease Control and Prevention most people who become infected with WNV do not develop any symptoms. About 1 in 5 people who are infected develop a fever with other symptoms such as headache, body aches, joint pains, vomiting, diarrhea, or rash. About 1 in 150 people who are infected develop a severe illness (called neuroinvasive disease) affecting the central nervous system such as encephalitis (inflammation of the brain) or meningitis (inflammation of the membranes that surround the brain and spinal cord).

West Nile is not the only mosquito-borne virus in the state. Normally about 20 neuroinvasive cases of La Crosse encephalitis are reported each year in the western part of the state, and there is always a small risk of contracting eastern equine encephalitis in the eastern counties.

Columbus County recommends individuals take the following precautions:

- Use mosquito repellent that contains DEET (or equivalent) when outside in areas where mosquitoes might be present. Use caution when applying to children. See www.epa.gov/insect-repellents/find-repellent-right-you that will work for you and your family.
- Install or repair and use window and door screens.
- Close doors, including garage doors. Do not leave doors propped open.
- Use air conditioning when possible.
- Reduce mosquito breeding by emptying standing water from flowerpots, gutters, buckets, pool covers, pet water dishes, discarded tires and birdbaths at least once a week.
- If you think you or a family member might have WNV disease, talk with your health care provider.

For more information on West Nile virus and the prevention of mosquito bites visit:

<https://epi.dph.ncdhhs.gov/cd/diseases/wnv.html> and www.cdc.gov/westnile/faq/repellent.html.

Agenda Item #16: HEALTH SERVICES – APPROVAL of the HEALTH SERVICES BUDGET AMENDMENT:

Services Director Kim Smith requested approval of the following budget amendment:

- a. Duke Endowment - grant funds received

MOTION:

Commissioner Watts made a motion to approve, seconded by Commissioner Smith. The motion unanimously passed.

BUDGET AMENDMENT				FY 2025
Agency/Department:		Columbus County Health		
Agency Head Signature:		<i>Kimberly Smith</i> 08/27/24		
Request Date/Submitted by Admin:		August 27, 2024		
Budget Code		EXPENDITURES		Requested
Fund	Dept.	Category	Classification	Increase or Decrease
10	5171	526001	Dental Departmental Supplies	\$20,000
10	5171	550000	Dental Capital Outlay	\$130,000
Total Net Expense				\$150,000
Budget Code		REVENUES		Requested
Fund	Dept.	Category	Classification	Increase or Decrease
10	3991	499101	Fund Balance	\$150,000
Total Net Revenue				\$150,000
<input type="checkbox"/> This budget revision has been approved by the Columbus County Finance Office: <input type="checkbox"/> This budget revision has been approved by the Columbus County County Manager: <input type="checkbox"/> This budget revision has been approved by the Board of Columbus County Commissioners on: _____				
Signature		Date		

Agenda Item #17: FINANCE – APPROVAL of the FY 23/24 AUDIT CONTRACT with MAULDIN & JENKINS:

Interim Finance Director Heather Woody requested approval of the FY 23/24 Audit Contract with Mauldin & Jenkins.

MOTION:

Commissioner Byrd made a motion to approve, seconded by Vice Chairman Coleman. The motion unanimously passed.

The [Governing Board
County Commissioners]
of [Primary Government Unit
Columbus County]
and [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
Mauldin & Jenkins, LLC]
[Auditor Address
4208 Six Forks Road, Suite 1000, Raleigh, NC 27609]
Hereinafter referred to as Auditor
for [Fiscal Year Ending
06/30/24] [Date Audit Will Be Submitted to LGC
10/31/24]
Must be within four months of FYE

hereby agree as follows:

- 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). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.
- At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulation: Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F (Uniform Guidance)* or the State Single Audit Implementation Act. 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 in accordance with 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).

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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).

- 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.
- 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.
- If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of a 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 Auditing 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.
- 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 the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
- 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 the report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit 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. 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 and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to 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.

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 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

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

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

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

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

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

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

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

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

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

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

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

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

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

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

Page 5

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

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

32. 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.

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

Agenda Item #18: FINANCE – APPROVAL of the PROFESSIONAL SERVICES AGREEMENT with RYAN MARLAR AIDING the FY 23/24 AUDIT:

Interim Finance Director Heather Woody requested approval of the professional services contract with Ryan Marlar to assist with the FY23/24 audit and closing, effective August 26, 2024.

MOTION:

Commissioner Floyd made a motion to approve, seconded by Commissioner Smith. The motion unanimously passed.

Ryan Patrick Marlar, PLLC

150 Preston Executive Drive

Phone: (919) 903-0389

Suite 201 -3 Email: Ryan@MarlarCPA.com Cary, NC 27513 Web: MarfarCPA.com

August 22, 2024

Edwin H. Madden, Jr., County Manager
 Columbus County, North Carolina
 127 West Webster Street Whiteville, NC 28472

Dear Mr. Madden:

Ryan Patrick Marlar, PLLC ("firm," "we," "us" or "our") is pleased to provide the Columbus County government ("you" or "your") with the professional services described below. This letter and the attached Addendum confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

ARTICLE I Engagement Objective and Scope

The objectives of this engagement are to assist you with year-end accounting and financial reporting duties as described herein. It is our understanding that you require us to perform the following:

- Reconciliation of cash balances for FYE with adjustments by fund posted for corrected pooled cash balances.
- Participation with auditor and unit in an audit planning meeting prior to the end of the fiscal year.
- General Ledger year-end review and adjustments.
- Assist with organizing and filing of documents and files.
- Completion of timely, accurate schedules as requested by auditor, including debt, capital assets, leases, SBITAs.
- Prepare final trial balance and any adjusting entries for the Finance Officer to provide to the auditor for use in preparing the financial statements.
- Make sure the completed statements tie to the final trial balance. If requested include a crosswalk showing how unit GL accounts are consolidated for the statements. Work with the unit's Finance Officer to resolve any audit questions timely-
- Any other financial task, with additional compensation if applicable, as agreed upon in writing in advance of the task work.
 - After the statements are issued, review trial balance for all posted audit entries to ensure that post-closing trial balance ties to the opening trial balances in the new fiscal year.
 - Review of the financial statements prepared by your auditor for the fiscal year ended June 30, 2024, related note disclosures, and supplementary information, for purposes of acknowledging in the auditor's management representations letter that you have reviewed and approved the financial statements and notes prepared by the auditor.

ARTICLE II CPA Firm Responsibilities

We will perform our services in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants ("AICPA"). Such services do not constitute an audit, review, or any other attestation service as those services are defined in AICPA literature applicable to such engagements. Accordingly, these services will not result in the issuance of a written communication to third parties by Ryan Patrick Marlar, PI-LC regarding financial data or internal controls, expressing an opinion or conclusion or obtaining or providing any form of assurance.

The above professional services will be performed based on information you provide to us. We will perform our services under the assumption that all information you submit is true, complete and accurate according to documents and other information retained in your files or communications from you. We will not verify or audit this information.

Our engagement does not include any procedures designed to detect errors, fraud, theft, or other wrongdoing. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.

You may request that we perform additional services not contemplated in this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend the Agreement or issue a separate agreement to reflect the obligations of all parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this Agreement.

This engagement is limited to the professional services outlined above. Ryan Patrick Marlar, PI-LC will make recommendations to management, but will not make management decisions or perform management functions on your behalf.

Engagement Deliverables

We anticipate issuing the following deliverables in connection with our services.

- June 30, 2024 fund working trial balances for audit.
- Adjusting entries for June 30, 2024.
- June 30, 2024 budget-to-actual reports for audit.
- Supporting schedules for capital assets, debt, leases, SBITAs, pensions, OPEB, or other items requested by the auditor for the fiscal year ended June 30, 2024.
- Delivery of items requested by the auditor.
- Recommendation whether to accept auditor's written financial statements.

We will provide draft deliverables to you for your review and comment, prior to final delivery.

Deliverables will not be prepared on Ryan Patrick Marlar, PI-LC letterhead or contain references to Ryan Patrick Marlar, PLLC. These deliverables may be prepared on your letterhead or contain your logo.

- Each deliverable will be provided to members of management, as applicable, for their review. Each deliverable is considered an internal report or deliverable that may be distributed as you determine to be appropriate for your needs.
- Ryan Patrick Marlar, PI-LC may periodically provide a summary letter or communication specifying deliverables that have been provided to you. Neither our letter, nor a copy thereof, should accompany any deliverables shared externally. If you attach your own letter when deliverables are shared externally, you agree that such letter will exclude all references to Ryan Patrick Marlar, PI-LC. Further, our role in supporting your internal function(s) or other projects may not be disclosed to third parties without our written consent.

You understand and agree that our services may include advice and recommendations based upon our knowledge, training and experience. However, at all times, the decisions in related to implementation of the advice and recommendations we provide are solely your responsibility. We encourage you to consider our recommendations and advice and implement what you believe is best for your company. If you ask us to assist you in implementing any advice or recommendation, we will confirm this representation in a separate agreement.

If, for any reason, we are unable to complete the engagement, we will not issue deliverable(s).

ARTICLE III Client Responsibilities**ARTICLE IV** Your Support

We will require the support of your personnel in order to achieve timely completion of the engagement. Support includes, but is not limited to, making personnel available to us, providing access to or collecting all relevant documents (paper or electronic), providing timely responses to questions, including requests for your decisions, devoting sufficient resources necessary to help achieve the engagement objectives, and the coordination of meetings. Failure to provide such support in a timely manner may negatively affect our ability to fulfill the requirements in the Engagement Objectives and Scope and Engagement Deliverables sections above within the agreed-upon timeframe.

ARTICLE V Project Management

You will designate a member of your management, who possesses suitable skill, knowledge or experience, (the "Project Sponsor") to oversee the services and conduct of this engagement, including coordination of your resources and review of draft deliverables. You authorize us to accept instructions from the Project Sponsor for this engagement.

The Project Sponsor is responsible for:

- maintaining appropriate oversight of our client service team;
- timely reviewing and approving the deliverables prepared by our firm during the engagement;
- reporting the results of our services within your reporting structure, including the board of directors or others charged with governance; and • evaluating observations and recommendations that arise from the services.

ARTICLE VI Management Functions

Your management agrees to:

- make all management decisions and perform all management functions; ● evaluate the adequacy and results of the services performed;
- accept responsibility for the results of the services, including decisions regarding the implementation of any recommendations provided by us;
- establish and maintain internal controls relevant to your organization, including the security of email accounts or other methods used to communicate with and transmit information to our engagement team members, and monitoring the effectiveness of their operation;

You agree that your management and employees are responsible for the accuracy and reliability of information provided to us including, but not limited to, the proper recording of transactions, the safekeeping of assets, and the accuracy of the financial statements.

You acknowledge and agree that your failure to comply with the responsibilities enumerated in this section may result in economic or other loss to you, or may negatively affect other aspects of your business such as financial- or tax-related requirements. You agree to accept responsibility for any consequences of your failure to fulfill your responsibilities.

ARTICLE VII Timing of the Engagement

We expect to begin our services at a time mutually determined by you and Ryan Patrick Marlar, PI-LC and after receipt of this executed Agreement and retainer and all documents requested by our office. Our services will conclude upon the earlier of:

- the issuance of your June 30, 2024 Financial Report;
- as of the date of our closure letter; ● written notification by either party that the Agreement is terminated; or

Zone I: Barbara Featherson
Zone II: Chris Smith
Zone III: Giles E. Byrd
Zone IV: Lavern Coleman

Zone V: Brent Watts
Zone VI: Ricky Bullard
Zone VII: Scott Floyd

COMMITTEE	ZONE/ EB	PERSON(S)	EXP. DATE	BOARD ACTION
Water & Sewer Advisory Commission	I	Chris Barnhill	6/30/2024	Replaced with Kenneth Jones
Water & Sewer Advisory Commission	III	Margaret Gordon	6/30/2024	Re-appt
Housing Advisory Committee	I	Jamie Reeves	6/30/2024	Replaced with Vivian Jones

RECESS REGULAR SESSION and enter into COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV AND V.

MOTION:

At 8:00 P.M. a Motion was made by Commissioner Watts and second by Commissioner Featherson to recess regular session and enter into Columbus County Water and Sewer Districts I, II, III, IV and V.

Agenda Item #21: APPROVAL of WATER and SEWER COMBINATION MINUTES:

- August 19, 2024 Regular Session

MOTION:

Vice Chairman Coleman made a motion to approve, seconded by Commissioner Watts. The motion unanimously passed.

Agenda Item #22: WATER and SEWER DISTRICTS I, II, III, IV, AND V - APPROVAL of the AMENDED CAPITAL IMPROVEMENT PLAN (CIP) for ALL WATER DISTRICTS:

Public Utilities Director Harold Nobles requested approval of the amended Capital Improvement Plan (CIP) for all Water Districts to include the Asset Inventory Assessment Plan, the Buckhead Community Water System Improvements Project as well as the Asset Management Plan.

MOTION:

Commissioner Smith made a motion to approve, seconded by Vice Chairman Coleman. The motion unanimously passed.

COLUMBUS COUNTY

CAPITAL IMPROVEMENT PLAN FY 2024-2035												
EXPENDITURES	Total Cost	Total Cost	Total Cost	Total Cost	Total Cost	Total Cost	Total Cost	Total Cost	Total Cost	Total Cost	Total Cost	Totals
PROJECT NAME	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	FY 2034-35	FY 2024-2035
WD I - Well Development - SC	\$896,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$896,650
WD I - Booster Pump Station	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000
WD II - Planning Grant	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000
WD II - AIA System Assessment (AIA)	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
WD II - Asset Management Plan (AMP)	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
WD III - AIA System Assessment (AIA)	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
WD IV - AIA System Assessment (AIA)	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
WD V - AIA System Assessment (AIA)	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
WD IV - AMR Project	\$827,145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$827,145
WD IV - Water Improvements (Lakeland Village)	\$772,198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$772,198
WD IV - Water Extension Project	\$6,765,928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,765,928
WD IV - Water Improvements (Riegelwood Subdivision)	\$0	\$2,368,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,368,559
WD IV - Well for Eastern End	\$0	\$775,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$775,000
WD IV - Sewer Force Main Project Down 74/76	\$0	\$930,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$930,363
WD IV - Buckhead Water System Improvements	\$0	\$0	\$15,089,282	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,089,282
WD V - Carolina Bluff Project	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000
WD I, II, III, IV, V - Meter Project	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
WD I, II, III, IV, V - Test Wells	\$0	\$3,100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,100,000
WD I, II, III, IV, V - SCADA	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000
Phase I - Marlowe Road Extension & Well	\$1,700,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,700,710
Phase II - Booster Stations & Well	\$0	\$0	\$2,934,803	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,934,803
Phase III - Ramsey Ford and Lebanon Church Ext & Well	\$0	\$0	\$0	\$8,408,239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,408,239
Phase IV - 12-inch Extension on Lebanon Church	\$0	\$0	\$0	\$0	\$0	\$5,373,602	\$0	\$0	\$0	\$0	\$0	\$5,373,602
Phase V - 12-inch Ext. on Gore Trailer, Well & Tank	\$0	\$0	\$0	\$0	\$0	\$0	\$5,392,529	\$0	\$0	\$0	\$0	\$5,392,529
Phase VI - 12-inch Ext. on Antioch Church & Booster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,807,366	\$0	\$0	\$0	\$2,807,366
Phase VII - Dothan Road Ext. and 1.0 MG Tank	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,856,185	\$0	\$10,606,185
WD I, II, III, IV, V - Well Rehabilitation Project	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
WD I, V - Wells (3)	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$3,000,000
WD II, III - Connection of Loops	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
WD IV - Booster Pump Station/GW Storage System	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
WD IV - Lakeland Well 3 Water System Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$0	\$2,000,000
WD II - Metered Vaults for Municipality Interconnections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$250,000
WD II - Wells (2)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000
Totals	\$13,762,631	\$7,738,922	\$18,024,085	\$8,408,239	\$600,000	\$8,373,602	\$7,392,529	\$3,057,366	\$2,000,000	\$9,856,185	\$2,000,000	\$81,213,559

Agenda Item #23: WATER and SEWER DISTRICTS I, II, III, IV and V - APPROVAL of LKC ENGINEERING FIRM as an ON-CALL FIRM and CONTRACT:

Public Utilities Director Harold Nobles requested approval of the LKC Engineering Firm as an on-call firm for all water districts and the associated contract pending approval of the County Attorney Amanda Prince.

MOTION:

Commissioner Watts made a motion to approve, seconded by Commissioner Smith. The motion unanimously passed.

RESPONDER'S CERTIFICATION FORM

I have carefully examined the Request for Qualifications, the sample Design Services Agreement for professional services and any other documents accompanying or made a part of this Request for Qualification.

I hereby propose to furnish the professional consultant services for Columbus County in accordance with the instructions, terms, conditions, and requirements incorporated in this to the best of my knowledge and belief. I further certify that I am duly authorized to submit this response on behalf of the firm as its act and deed and that the firm is ready, willing and able to perform if awarded the contract.

NAME OF FIRM: LKC Engineering, PLLC

BY: (printed name) Bill Lester, Jr., PE

SIGNATURE: 

MAILING ADDRESS: 140 Aqua Shed Court, Aberdeen, NC 28315

TELEPHONE NUMBER: 910-420-1437

ACKNOWLEDGEMENT OF ADDENDA

Responder hereby acknowledges receipt of all Addenda through and including:

Addendum No.	Date	Acknowledgement
_____	_____	_____
_____	_____	_____

Agenda Item #24: WATER and SEWER DISTRICTS I, II, III, IV AND V - APPROVAL of SIGNATORY AUTHORITY and the RESOLUTION to APPLY for the ASSET MANAGEMENT PLAN (AMP):

Public Utilities Director Harold Nobles requested permission for signatory authority regarding all grants and the approval of the resolution authorizing application for grant funds in the amount of \$50,000 for an Asset Management Plan (AMP) for the water systems.

MOTION:

Commissioner Watts made a motion to approve, seconded by Commissioner Smith. The motion unanimously passed.

RESOLUTION BY GOVERNING BODY OF APPLICANT

WHEREAS, The Columbus County Water and Sewer District II has need for and intends to construct, plan for, or conduct a study in a project described as Water System Asset Inventory and Assessment Plan (AIA) and Asset Management Plan (AMP), and

WHEREAS, Columbus County Water and Sewer District II intends to request State loan and/or grant assistance for the project,

NOW THEREFORE BE IT RESOLVED, BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF COLUMBUS:

That Columbus County Water and Sewer District II, the **Applicant**, will arrange financing for all remaining costs of the project, if approved for a State loan and/or grant award.

That the **Applicant** will provide for efficient operation and maintenance of the project on completion of construction thereof.

That the **Applicant** will adopt and place into effect on or before completion of the project a schedule of fees and charges and other available funds which will provide adequate funds for proper operation, maintenance, and administration of the system and the repayment of all principal and interest on the debt.

That the Governing Body of the **Applicant** agrees to include in the loan agreement a provision authorizing the State Treasurer, upon failure of the Columbus County Water and Sewer District II to make a scheduled repayment of the loan, to withhold from the Columbus County Water and Sewer District II any State funds that would otherwise be distributed to the local government unit in an amount sufficient to pay all sums then due and payable to the State as a repayment of the loan.

That **Harold Nobles, Public Utilities Director**, the **Authorized Representative**, and successors so titled, is hereby authorized to execute and file an application on behalf of the **Applicant** with the State of North Carolina for a loan and/or grant to aid in the study of or construction of the project described above.

That the **Authorized Representative**, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project: to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

That the **Applicant** has substantially complied or will substantially comply with all Federal, State, and local laws, rules, regulations, ordinances, and funding conditions applicable to the project and to Federal and State grants and loans pertaining thereto.

Adopted this the 3rd day of September 2024 at 127 West Webster's Street in Whiteville, North Carolina.

Agenda Item #25: WATER and SEWER DISTRICT IV – APPROVAL APPLICATION DOCUMENTS and RESOLUTION for the BUCKHEAD COMMUNITY WATER SYSTEM IMPROVEMENTS PROJECT:

Public Utilities Director Harold Nobles requested approval of the application documents and Resolution for the Buckhead Community Water System Improvements Project. The County plans to apply for grant and loan up to the amount of \$15,089,282.20 to complete a water distribution system, water tank, well, and emergency interconnect with the Town of Bolton.

MOTION:

Commissioner Watts made a motion to approve, seconded by Commissioner Smith. The motion unanimously passed.

Request for Board Action/RFB Contract Control Form



Columbus County Clerk to the Board
 127 W. Webster St.
 Whiteville, NC 28472
 Phone# 910-640-6640
 jana.nealey@columbusco.org

Date of Request
 8/26/2024

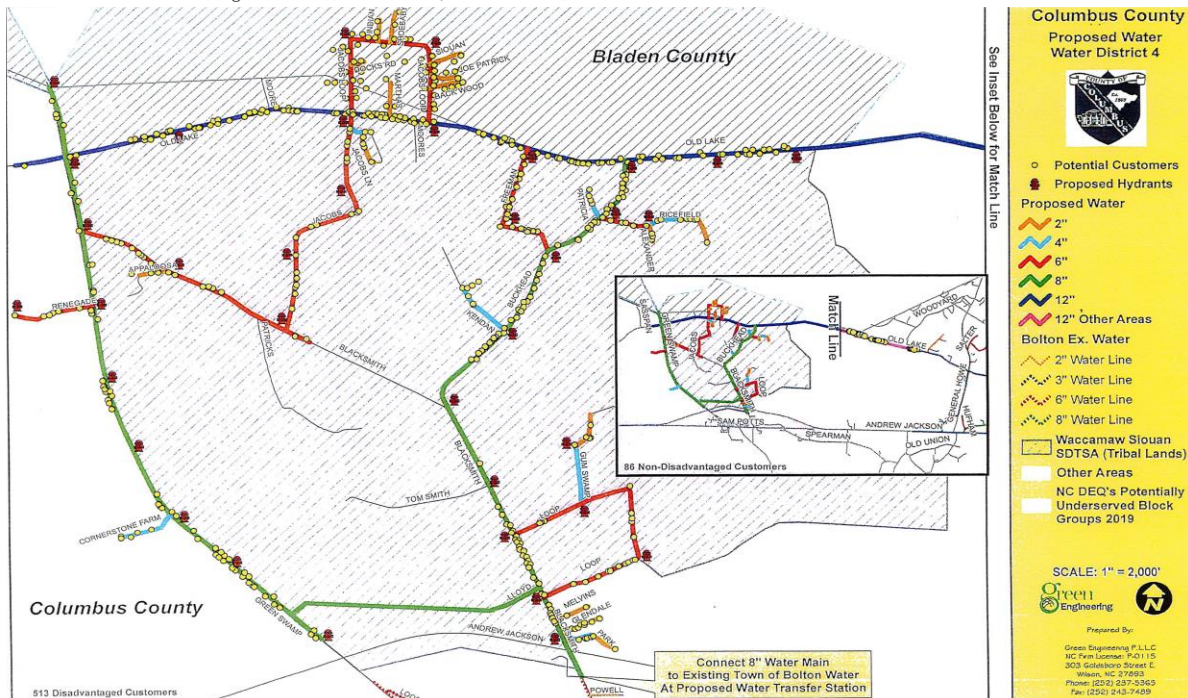
Board Meeting Date Requested
 9/3/2024

Short Title
 Columbus County Water and Sewer District IV:
 Buckhead Community Water System Improvements Project

Background
 Columbus County Water and Sewer District IV would like to apply for state grant and/or loan assistance funds for a project described as the Buckhead Community Water System Improvements Project. The County plans to apply for \$15,089,282.20. There is no charge for the application. The funds will come from the North Carolina Division of Water Infrastructure (NCDWI) and STAG funds from the Environmental Protection Agency (EPA). The funds will be used by Green Engineering to complete a water distribution system, water tank, well, and emergency interconnect with the Town of Bolton and potentially serve a total of 513 customers throughout Columbus County Water and Sewer District IV.

Specific Action Requested
 Approval of the attached Resolution by Governing Body of Applicant to prepare and submit an application for grant funds for Columbus County Water and Sewer District IV for a project described as the Buckhead Community Water System Improvements Project and to give Harold Nobles, Public Utilities Director, permission to sign any documents that are necessary to complete the grant process.

Supporting Backup Documents
 Resolution by Governing Body of Applicant for Buckhead Water System Improvements (WDIV) 8-22-24.docx
 Map for Buckhead Water System Improvements Project 8-29-24.pdf
 Budget for Buckhead Water Improvements Project 8-29-24.pdf



DEVELOPMENT COST
FOR
BUCKHEAD COMMUNITY
August 12, 2024

DRAFT

513 Customers

Item	Description	Unit Price	Disadvantaged Area		Non-Disadvantaged Area		Total Cost
			Qty	Total Cost	Qty	Total Cost	
1	LF 12-inch PVC Water Main	85.00	28,850	2,452,250.00	12,800	1,088,000.00	3,540,250.00
2	LF 12-inch Ductile Iron Water Main	140.00	400	56,000.00	300	42,000.00	98,000.00
3	LF 12-inch DI Directional Bore	325.00	500	162,500.00	500	162,500.00	325,000.00
4	LF 8-inch PVC Water Main	40.00	44,750	1,790,000.00			1,790,000.00
5	LF 8-inch Ductile Iron Water Main	105.00	500	52,500.00			52,500.00
6	LF 8-inch DI Directional Bore	100.00	400	40,000.00			40,000.00
7	LF 6-inch PVC Water Main	35.00	41,050	1,436,750.00	5,610	196,350.00	1,633,100.00
8	LF 6-inch Ductile Iron Water Main	75.00	800	60,000.00	200	15,000.00	75,000.00
9	LF 6-inch DI Water Main (Dry Bore)	90.00	600	54,000.00			54,000.00
10	LF 4-inch PVC Water Main	22.50	8,975	201,937.50			201,937.50
11	LF 2-inch PVC Water Main	15.00	5,555	83,325.00	5,500	82,500.00	165,825.00
12	LF 2-inch PVC Water Main (Dry Bore)	50.00	400	20,000.00			20,000.00
13	LF 20-inch Steel Casing	600.00	40	24,000.00			24,000.00
14	LF 16-inch Steel Casing	500.00	450	225,000.00			225,000.00
15	LF Pipeline Clean-up, Seeding & Testing	2.25	132,370	297,832.50	18,710	42,097.50	339,930.00
16	EA 12-inch Diameter Gate Valve w/Box	7,500.00	8	60,000.00	6	45,000.00	105,000.00
17	EA 6-inch Diameter Gate Valve w/Box	2,200.00	49	107,800.00	5	11,000.00	118,800.00
18	EA 4-inch Diameter Gate Valve w/Box	1,800.00	8	14,400.00			14,400.00
19	EA 2-inch Diameter Gate Valve w/Box	1,500.00	16	24,000.00	6	9,000.00	33,000.00
20	EA Fire Hydrant	5,750.00	34	195,500.00	8	46,000.00	241,500.00
21	EA ¾-inch Water Service	1,100.00	513	564,300.00	86	94,600.00	658,900.00
22	LF ¾-inch Service Line (Open Cut)	8.00	13,338	106,704.00	1,250	10,000.00	116,704.00
23	LF ¾-inch Service Line (Bore)	13.00	8,721	113,373.00	950	12,350.00	125,723.00
24	LBS Compact Fittings	12.00	10,500	126,000.00	3,460	41,520.00	167,520.00
25	EA Blowoffs	3,000.00	15	45,000.00	7	21,000.00	66,000.00
26	EA Wattle Check Dam	90.00	150	13,500.00	25	2,250.00	15,750.00
27	LF Silt Fence	4.25	2,000	8,500.00	325	1,381.25	9,881.25
28	SY Temporary Ditch Liner	4.75	1,500	7,125.00	75	356.25	7,481.25
29	AC Clearing and Grubbing	4,000.00	3	12,000.00			12,000.00
30	TONS CABG Driveway Stone	45.00	350	15,750.00	15	675.00	16,425.00
31	TONS Stone Bedding	45.00	110	4,950.00	10	450.00	5,400.00
32	CY Select Backfill	35.00	100	3,500.00	25	875.00	4,375.00
33	LS 250,000 Gallon Elevated Water Tank	1,500,000.00	1	1,290,000.00	1	210,000.00	1,500,000.00
34	LS Water Transfer Station	300,000.00	1	258,000.00	1	42,000.00	300,000.00
35	LS Deep Well Water Supply	650,000.00	1	559,000.00	1	91,000.00	650,000.00
	TOTAL CONSTRUCTION			10,485,497.00		2,267,905.00	12,753,402.00
	Contingency (10%)			1,048,549.70		226,790.50	1,275,340.20
	Technical:						
	Preliminary Engineering Report			21,500.00		3,500.00	25,000.00
	Design/Bid			620,780.00		101,060.00	721,840.00
	Inspection			163,400.00		26,600.00	190,000.00
	Administration			69,660.00		11,340.00	81,000.00
	Legal			6,500.00		1,200.00	7,700.00
	Land			35,000.00			35,000.00
	TOTAL PROJECT DEVELOPMENT			\$12,450,886.70		\$2,638,395.50	\$15,089,282.20

Agenda Item #26: WATER and SEWER DISTRICT II - APPROVAL of SIGNATORY AUTHORITY, RESOLUTION to APPLY for ASSET INVENTORY and ASSESSMENT PLAN:

Public Utilities Director Harold Nobles requested permission for signatory authority regarding all grants and the approval of the resolution authorizing application for grant funds in the amount of \$150,000 for an Asset Inventory and Assessment Plan (AIA) of the water system.

MOTION:

Commissioner Watts made a motion to approve, seconded by Commissioner Smith. The motion unanimously passed.

RESOLUTION BY GOVERNING BODY OF APPLICANT

WHEREAS, The Columbus County Water and Sewer District II has need for and intends to construct, plan for, or conduct a study in a project described as Water System Asset Inventory and Assessment Plan (AIA) and Asset Management Plan (AMP), and

WHEREAS, Columbus County Water and Sewer District II intends to request State loan and/or grant assistance for the project,

NOW THEREFORE BE IT RESOLVED, BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF COLUMBUS:

That Columbus County Water and Sewer District II, the **Applicant**, will arrange financing for all remaining costs of the project, if approved for a State loan and/or grant award.

That the **Applicant** will provide for efficient operation and maintenance of the project on completion of construction thereof.

That the **Applicant** will adopt and place into effect on or before completion of the project a schedule of fees and charges and other available funds which will provide adequate funds for proper operation, maintenance, and administration of the system and the repayment of all principal and interest on the debt.

That the Governing Body of the **Applicant** agrees to include in the loan agreement a provision authorizing the State Treasurer, upon failure of the Columbus County Water and Sewer District II to make a scheduled repayment of the loan, to withhold from the Columbus County Water and Sewer District II any State funds that would otherwise be distributed to the local government unit in an amount sufficient to pay all sums then due and payable to the State as a repayment of the loan.

That **Harold Nobles, Public Utilities Director**, the **Authorized Representative**, and successors so titled, is hereby authorized to execute and file an application on behalf of the **Applicant** with the State of North Carolina for a loan and/or grant to aid in the study of or construction of the project described above.

That the **Authorized Representative**, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project: to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

That the **Applicant** has substantially complied or will substantially comply with all Federal, State, and local laws, rules, regulations, ordinances, and funding conditions applicable to the project and to Federal and State grants and loans pertaining thereto.

Adopted this the 3rd day of September 2024 at 127 West Webster's Street in Whiteville, North Carolina.

Agenda Item #27: WATER and SEWER DISTRICT V - APPROVAL of SIGNATORY AUTHORITY and the RESOLUTION to APPLY for ASSET INVENTORY and ASSESSMENT PLAN:

Public Utilities Director Harold Nobles requested permission for signatory authority regarding all grants and the approval of the resolution authorizing application for grant funds in the amount of \$150,000 for an Asset Inventory and Assessment Plan (AIA) of the water system.

MOTION:

Commissioner Watts made a motion to approve, seconded by Commissioner Smith. The motion unanimously passed.

RESOLUTION BY GOVERNING BODY OF APPLICANT

WHEREAS, The **Columbus County Water and Sewer District II** has need for and intends to construct, plan for, or conduct a study in a project described as Water System Asset Inventory and Assessment Plan (AIA) and Asset Management Plan (AMP), and

WHEREAS, **Columbus County Water and Sewer District II** intends to request State loan and/or grant assistance for the project,

NOW THEREFORE BE IT RESOLVED, BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF COLUMBUS:

That the **Columbus County Water and Sewer District II**, the **Applicant**, will arrange financing for all remaining costs of the project, if approved for a State loan and/or grant award.

That the **Applicant** will provide for efficient operation and maintenance of the project on completion of construction thereof.

That the **Applicant** will adopt and place into effect on or before completion of the project a schedule of fees and charges and other available funds which will provide adequate funds for proper operation, maintenance, and administration of the system and the repayment of all principal and interest on the debt.

That the Governing Body of the **Applicant** agrees to include in the loan agreement a provision authorizing the State Treasurer, upon failure of the **Columbus County Water and Sewer District II** to make a scheduled repayment of the loan, to withhold from the **Columbus County Water and Sewer District II** any State funds that would otherwise be distributed to the local government unit in an amount sufficient to pay all sums then due and payable to the State as a repayment of the loan.

That **Harold Nobles, Public Utilities Director**, the **Authorized Representative**, and successors so titled, is hereby authorized to execute and file an application on behalf of the **Applicant** with the State of North Carolina for a loan and/or grant to aid in the study of or construction of the project described above.

That the **Authorized Representative**, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project: to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

That the **Applicant** has substantially complied or will substantially comply with all Federal, State, and local laws, rules, regulations, ordinances, and funding conditions applicable to the project and to Federal and State grants and loans pertaining thereto.

Adopted this the 3rd day of September 2024 at 127 West Webster's Street in Whiteville, North Carolina.

ADJOURN COMBINATION MEETING OF Columbus County Water and Sewer Districts I, II, III, IV AND V BOARD MEETING.

MOTION:

Vice Chairman Coleman made a motion to approve, seconded by Commissioner Feathersen. The motion unanimously passed.

Agenda Item # 28: COMMENTS:

A. BOARD OF COMMISSIONERS

Commissioner Byrd commented:

- Mr. Madden, I was hoping some of our law enforcement individuals would be here. I've had numerous conversations with some family members about these vape shops that are selling very potent drugs to our youth and some of it is very addictive. I don't know what the County can do about it, but I think somebody really needs to check to see what they are selling and the effect of it on individual users. I have a family member that I have spoken to about this, that they really have an issue with this and they are wanting help with it and here we are in the opening allowing that kind of stuff to be sold in our County. I don't know what we can do about it; it might have to come from the Legislations or some like that. But something needs to be done. I've never smoked a joint or marijuana in my life. But, I feel like if they were going to do something and allow something to be sold, maybe that's what they should legalize to sell rather than letting these foreign countries come in here and sell stuff that's destroying our people. I mean, it's just an open Supermarket, go in and get what you want and a lot of it is very addictive!

Commissioner Bullard Commented:

- Don't we have guidelines in the County on this? And in the municipalities we have no control. Or am I wrong?

Planning & Zoning Director Gary Lanier Commented:

- We do not have an ordinance to prevent them from opening one. I don't know what the municipalities has in place for such.

Commissioner Smith Commented:

- So why don't we put an ordinance in place?

County Manager Eddie Madden Commented:

- I was going to lead into that by saying, that this Board does have the zoning authority to put buffers or restrictions around certain particular uses like schools; so if you wanted to impose a setback, if you will of 1,000 ft., a mile or more within reason.

Planning & Zoning Director Gary Lanier Commented:

- Or you could also put it on the list for Required Special Use. That way the neighbors in the area they want to locate could come to the board meetings express their concerns.

Commissioner Byrd commented:

- Yeah, I mean, it's an open door right now. Look right here beside Whiteville High School. Look at Lake Waccamaw, East Columbus High School and everywhere! I think that along the way this should have been handled a long time ago. It's a problem!

Commissioner Coleman commented:

- They're catered to the children and children are not even supposed to be able to buy tobacco products.

Commissioner Floyd commented:

- Well it's not just the vape shops, they sell the same stuff in all the gas stations.

Commissioner Coleman commented:

- We have got to start somewhere enforcing it to keep it out of use.

Commissioner Byrd commented:

- The people that go in there and I don't know they lose me by the names, but they say it's the same thing as marijuana. It'll do the exact same thing.

County Manager Eddie Madden commented:

- Actually, some versions of that according to our consultant with the opioid task force says that some products are as potent as a hundred times greater than marijuana.

Commissioner Byrd commented:

- Here we are sitting and just letting it operate destroying our people.

Commissioner Bullard Commented:

- Yes, why don't we work us up a policy for the entire county and not just close to the schools.

County Manager Eddie Madden commented:

- So you would have anything outside the municipal areas you would have jurisdiction over.
- I would like to encourage you next Monday is our Interlocal Government meeting with all municipalities in the County, maybe for us to bring this subject up and ask them to in like matter to adopt similar policies.

Commissioner Byrd commented:

- Well they always come to us wanting us to work with them with different projects, I feel like we need to go to them and really get them involvement. Because like Gary said there might not be any out in the rural parts of the county. But after we discussed it tonight, if we don't move quick there may be some to pop up. We don't need anything grandfathered in.

Planning & Zoning Director Gary Lanier Commented:

- Before that exists there would be an approval process for x amount of months.

Commissioner Bullard Commented:

- Do you think your Planning Board would be opposed to vape shops? Because, if they're not, then it's not doing no good to let it go through them.

Commissioner Byrd commented:

- Why do we want to drag it out?

County Manager Eddie Madden commented:

- I want to be clear about this right here, you help me. You can't prohibit a legal or lawful business. But, what you can do is put restrictions on where they can go, or more importantly where they cannot go. So, it's not within realm of this Board's authority to say that you're prohibiting a vape shop from locating in the County. But, you can determine where those are allowed.

Commissioner Byrd commented:

- Well, I mean 1,000 ft. that's not enough setback from a school. It needs to be mileage restriction.
- I don't think it needs to be something we discuss tonight lightly and it pass on to two or three meetings down the road. I feel like it's time that we need to take action.

Commissioner Coleman commented:

- I see people that go in there, if you are going into these stores and buying it the owner and operator should be prosecuted. It's illegal to sell cigarettes and chewing tobacco.

County Manager Eddie Madden commented:

- There is legal form of it.

Commissioner Byrd commented:

- Who's approving it? How's the FDA approving some of that stuff?

County Manager Eddie Madden commented:

- There are legal forms of it. Now help me if I'm incorrect. But, there also we all know, right? there are places where these products can be purchased illegally and that's a law enforcement issue. So, I think it's incumbent upon us to encourage our law enforcement agencies to get involved as well.

Commissioner Byrd commented:

- Right they need to.

Commissioner Coleman commented:

- You can't go in and buy a pack of cigarette, so why can you buy a vape. What's the difference?

Commissioner Byrd commented:

- It's 10 times Stronger.

Commissioner Bullard commented:

- Why don't you work us up something and bring it back to us?

County Manager Eddie Madden commented:

- I will

Planning & Zoning Director Gary Lanier Commented:

- I like the ideal of us talking about it.

Commissioner Byrd commented:

- One other thing Mr. Chairman, you know we had to do Debbie and all the water all over the County ditches like to spoke about earlier driveways, if the state would just take it on themselves to clean out before the tile and after the tile. Because you just go anywhere you want to and stop and look at that tile it has styrofoam cups, beer cans, drink bottles, limbs and all kinds of debris that'll wash up there. then

when the water settles down it leaves a pile of stuff. Just clean out six foot before the tile and six foot after the tile that would help so much throughout these areas that we having so much trouble with water and mosquitoes.

Commissioner Coleman commented:

- No comments

Commissioner Watts commented:

- No Comments

Commissioner Featherson commented:

- Commissioner Byrd said something regarding to cleaning the ditches and it has been an issue with folks out my way. They've been asking about it now we're telling them to contact NC DOT. So I'm glad to hear that you're brining that up.
- Also since the media has talked about that West Nile Virus I've gotten a lot of calls regarding that and the spraying in the County, so I'm grateful that Facility Services came out one-day last week and did some spraying. I also want to encourage people to do just what Ms. Smith said to do. Make sure you know to empty water containers round about your house. Keep the doors closed and so forth. It up to us to do what is necessary to keep ourselves safe.

Commissioner Floyd commented:

- He thanked the county employees for what they do.

Commissioner Smith commented:

- I've had a lot of comments on the Historic Courthouse. I think we have been neglecting one thing from six foot down on the whole perimeter of that Courthouse needs to be pressure washed.

County Manager Eddie Madden commented:

- Pressure Washed? I mean for some reason I though the contractor did that in their final construction cleanup. But, I'll follow up on that.

Commissioner Smith commented:

- It's just from that six foot molding down and down it looks terrible!

County Manager Eddie Madden commented:

- Okay, we'll check on that for you and we're planning on doing some landscaping this fall once the temperatures are not so intense.

Commissioner Byrd commented:

- Mr. Madden, I need to check back with him, but I had a friend that in a conversation said he is willing to donate the sod to go around the courthouse. Now, I can't say that official until I re confirm it with him.

Commissioner Smith commented:

- I saw where the Garden Club is donating and paying for shrubbery to be put around the Courthouse.

County Manager Eddie Madden commented:

- Yes, Sir! They have met with us a couple of times. I think they're very interested in partnering with us on the land.

Commissioner Bullard commented:

- It's funny Commissioner Smith brought up the Courthouse, because I had it in my notes. So, I just going to say how beautiful the Courthouse looks. The other day I rode around that thing about three or four times admiring the windows and the lighting in each window. I congratulate this board and our County Manager for such a smooth construction process we had while doing the courthouse. Columbus County really has something to be very proud of. The City of Whiteville makes it so beautiful to ride around our Courthouse. I'm proud of it! I honestly I'm! He thanked everyone involved working on it.

Commissioner Featherson commented:

- The bypass is also looking good.

County Manager Eddie Madden commented:

- You have a number of things in your information section and I will highlight just a couple of them.
- A moment ago mention the Intergovernmental Meeting to be held on Monday, September 9th, at 6:30 P.M.
- Partnership for Children Golf Tournament; if any of you are interested in playing in the tournament, please let me know.
- Tomorrow at 10:00 A.M., Columbus Industries will be having an event marking their anniversary. If you would like to attend, please let me know. I am planning on being there.
- On September 25th, you received an invitation from Dr. English with the college for the ribbon cutting of the greenhouse project that we were involved with by providing financial support. Please mark your calendars for that.
- Commissioners Smith asked Mr. Madden what time was the Columbus Industries event? Mr. Madden stated 10:00 A.M., and the remarks start at 10:15 A.M.

MOTION:

At 8:10 P.M., Commissioner Watts made a motion to adjourn; seconded by Commissioner Floyd The motion unanimously passed.

JANA NEALEY, Clerk to the Board

RICKY BULLARD, Chairman