NORTH CAROLINA

WAYNE COUNTY

The Wayne County Board of Commissioners met on Tuesday, February 16, 2021 at 9:03 a.m. in the Commissioners Meeting Room in the Wayne County Courthouse Annex, Goldsboro, North Carolina, after due notice thereof had been given.

Members present: George Wayne Aycock, Jr., Chairman; Freeman Hardison, Jr., Vice-Chairman; Barbara Aycock; Joe Daughtery; Bevan Foster; Chris Gurley; and Antonio Williams.

Members absent: None

Briefing Session

During the scheduled briefing and prior to the regularly scheduled meeting, the Board of Commissioners held an advertised briefing session to discuss the items of business on the agenda.

The briefing began at 8:06 a.m. with County Manager Craig Honeycutt reviewing the agenda. Mr. Honeycutt added the following to the agenda, all under the Consent Agenda:

1. Budget Amendment #281 for Wayne County Development Alliance.
2. HR Consulting Services Contract for Sheriff's Office Pay Study, and appropriate budget amendment.
3. Establish a Public Hearing on March 2, 2021 at 9:30 a.m. to amend the Agreement from 12/15/20 with Strokin' Racing by changing the name to Al Oats.

Finance Director Allison Speight reviewed the budget amendments and Planning Director Berry Gray reviewed the subdivision plat.

Finance Director Allison Speight reviewed the audit contract and County Manager Craig Honeycutt reviewed the revised hotel agreement and the rest of the Consent Agenda.

Recess

At 8:49 a.m., Chairman George Wayne Aycock, Jr. recessed the meeting of the Wayne County Board of Commissioners

Reconvene

At 9:03 a.m., Chairman George Wayne Aycock, Jr. reconvened the meeting of the Wayne County Board of Commissioners.

Call to Order

Chairman George Wayne Aycock, Jr. called the meeting of the Wayne County Board of Commissioners to order.

Invocation

Commissioner Bevan Foster gave the invocation.

Pledge of Allegiance

Commissioner Joe Daughtery led the Board of Commissioners in the Pledge of Allegiance to the Flag of the United States of America.

Approval of Minutes

Upon motion of Commissioner Antonio Williams, the Board of Commissioners unanimously approved the minutes of the regularly scheduled meeting of the Board of Commissioners on February 2, 2021.

Discussion/Adjustment of Agenda

Upon motion of Vice-Chairman Freeman Hardison, Jr., the Board of Commissioners unanimously approved and authorized the adjusted agenda.

Added to the agenda under Consent Agenda were:

1. Budget Amendment #281 for Wayne County Development Alliance.
2. HR Consulting Services Contract for Sheriff's Office Pay Study, and appropriate budget amendment.
3. Establish a Public Hearing on March 2, 2021 at 9:30 a.m. to amend the Agreement from 12/15/20 with Strokin' Racing by changing the name to Al Oats.

Motion to Approve National FFA Week Proclamation

Upon motion of Commissioner Chris Gurley, the Board of Commissioners unanimously approved the National FFA Week Proclamation, attached hereto as Attachment A.

Presentation of 2020 Audit by Nunn, Brashear, & Uzzell

Paul Nunn and Danna Lane of Nunn, Brashear, & Uzzell presented the 2020 audit, attached hereto as Attachment B.

Upon motion of Vice-Chairman Freeman Hardison, Jr., the Board of Commissioners unanimously approved the motion to accept the audit as presented by Nunn, Brashear, & Uzzell.

Appointment Committee

Upon motion of Commissioner Chris Gurley the Board of Commissioners unanimously approved the appointment of Tyrone Barrett to the Wayne County Tourism Development Authority, as recommended by the Wayne County Tourism Development Authority.

Motion to Adopt Resolution #2021-1: A Resolution Accepting the Wayne County Emergency Operations Plan (EOP)

Emergency Management Coordinator Aaron Stryker presented the resolution and plan summary to the Board.

Upon motion of Vice-Chairman Freeman Hardison, Jr., the Board of Commissioners unanimously approved to Adopt Resolution #2021-1, attached hereto as Attachment C.

Motion to Adopt Resolution #2021-2: A Resolution Re-Adopting the National Incident Management System and the Incident Command System for use during Emergency Incidents

Emergency Management Coordinator Aaron Stryker presented the resolution to the Board.

Upon motion of Commissioner Chris Gurley, the Board of Commissioners unanimously approved to Adopt Resolution #2021-2, attached hereto as Attachment D.

Motion to Approve the Wayne County Board of Commissioners Goals for 2021

Upon motion of Vice-Chairman Freeman Hardison, Jr., the Board of Commissioners unanimously approved the Wayne County Board of Commissioners Goals for 2021, attached hereto as Attachment E, with the added language, "or comparable certification specific to Sheriffs' organizations."

Consent Agenda

Upon motion of Vice-Chairman Freeman Hardison, Jr., the Board of Commissioners unanimously approved and authorized the following items under the consent agenda

1. Budget Amendments.
   a. Register of Deeds - #235
   b. IT - #239
   c. Sheriff's Office - #240
   d. Detention Center - #245
   e. Register of Deeds - #255
   f. Sheriff/Jail - #272
   g. WCDA - #281
2. Motion to Approve Shepherd's Field Subdivision Section 3 Final Plat, as recommended by the Wayne County Planning Board, attached hereto as Attachment F.
3. Motion to Approve the Audit Contract with Nunn, Brashear, & Uzzell for the year ended June 30, 2021, and the three (3) year agreement to conduct the County's audits for the years ended June 2021, 2022, and 2023, attached hereto as Attachment G.
4. Motion to Approve Revised Hotel Agreement, attached hereto as Attachment H.
5. Motion to Approved Revised Economic Development Agreement with Case Farms, attached hereto as Attachment I.
6. Motion to Amend Article XI, Section 8, of the Wayne County Personnel Policy, attached hereto as Attachment J.
7. Motion to Approve Proposal for HR Consulting Services Compensation Study for Wayne County Sheriff's Office, and appropriate budget amendment, attached hereto as Attachment K.
8. Motion to Establish a Public Hearing on March 2, 2021, at 9:30 a.m. in the Commissioner Meeting Room, 4th Floor of the Wayne County Courthouse Atrium, to hear Public Comments on an Amendment to the Agreement with Strokin Racing, Inc. for a ground lease at the Wayne Executive Jetport for up to four hangars, with $1 million in assets each, for a twenty (20) year term with ten (10) year options to renew, to change the name to Al Oats.

County Manager's Report

County Manager Craig Honeycutt thanked the Board for supporting the call center and vaccination process. He praised the staff and said it was an overwhelming task taking people away from their regular jobs. He thanked Office Manager Kayla Whitfield and Public Information Office Joel Gillie for working endless hours, as late as 10:30 p.m. on weekend nights, and for going above and beyond to get Wayne County citizens vaccinated. Mr. Honeycutt said the County staff is doing most of the heavy lifting, but the volunteers from the community are greatly appreciated. He added, this effort is the most rewarding thing he has ever done in local government.

Board of Commissioners Committee Reports

Commissioner Barbara Aycock discussed sewer issues and her work with Facilities Director Kendall Lee to resolve some of the issues. She asked for County Manager Craig Honeycutt's help in obtaining sewer meters and said the Board needs to look at revenues versus collections during the budget process. Mrs. Aycock said she is enjoying working with the Wayne County Tourism Development Authority. She also discussed the numerous emails she has received about trash on the county roads. She said the problem is a big one and asked why the county no longer has "Keep North Carolina Beautiful" signs posted around the state.

Commissioner Joe Daughtery stated he attended the Board of Health meeting and said the Board needs a dentist member. He discussed the vaccination process by the Health Department and the upcoming Facilities Committee meeting.

Commissioner Bevan Foster had no comments or reports.

Commissioner Antonio Williams discussed the goals and retreat, mentioning digital libraries as one of the goals he hoped to see accomplished, especially now with the pandemic going on. Mr. Williams wanted the Board to continue looking into flooding in southern Wayne County, and reiterated the need for evening meetings. He also addressed the dumping/trash issue and posting "No Dumping" signs, which he said the process had been started, and he appreciated being able to participate and be heard at the Goals Retreat.

Commissioner Chris Gurley thanked the Sheriff's Office for their quick action last week during an incident. He stated he, Dr. Brenda Weis, Chris West, and Representative John Bell have been working to get vaccinations for approximately 1,500 teachers. He discussed sales tax collections from online orders, thanked staff and volunteers for helping with the vaccination process, and agreed with Commissioner Barbara Aycock on the trash issue in the county. Commissioner Gurley also discussed meeting by phone with our delegation in Raleigh.

Vice-Chairman Freeman Hardison, Jr. stated he attended the hospital meeting and was pleased to announce COVID-19 hospitalizations are dropping, from an average of 51 to an average of 31. He said the County was doing a great job and was proud of its employees.

Chairman George Wayne Aycock, Jr. agreed with the other Board members on the trash issue around the County and said he discussed it with the NCDOT staff. He said companies who mow along the County Roads are no long required to pick up the trash first, and that is making the situation worse, though the individuals throwing out trash is where the problem begins. Chairman Aycock also thanked the employees and volunteers for their work in the vaccination process and he thanked UNC Healthcare following a recent visit to their facilities.

Closed Session

At 10:18 a.m., upon motion of Vice-Chairman Freeman Hardison, Jr., the Board of Commissioners unanimously declared itself in closed session to discuss matters relating to the location of businesses in Wayne County.

At 10:42 a.m., upon motion of Commissioner Antonio Williams, the Board of Commissioners unanimously declared itself in regular session.

Board of Commissioners' Information

The Board of Commissioners was advised of the following personnel changes:

1. Sheriff
   Name of Employee – Jeffrey Garren
   Date of Employment – January 1, 2021
   Classification – Deputy Entry, Full-time
   Salary – $35,439.42 per year
2. Sheriff
   Name of Employee – Justin Kelly
   Date of Employment – December 18, 2020
   Classification – Deputy 1, Full-time
   Salary – $36, 148.71 per year
3. DSS
   Name of Employee – Wendy Kearney
   Date of Employment – January 4, 2021
   Classification – AC IV, Full-Time
   Salary – $25,672.00 per year
4. Library
   Name of Employee – Katie Martin
   Date of Employment – December 29, 2020
   Classification – Office Manager, Full-Time
   Salary – $38,274.00 per year

5. EMS
   Name of Employee – Sharon McDaniel
   Date of Employment – December 3, 2020
   Classification – Paramedic, Part-Time
   Salary – $18.50 per hour
6. Health
   Name of Employee – Matthew Craine
   Date of Employment – January 4, 2021
   Classification – Public Health Education Specialist, Full-Time
   Salary – $34,064.00 per year
7. Library
   Name of Employee – Camilla Melton
   Date of Employment – January 5, 2021
   Classification – Library Assistant, Part-Time
   Salary – $11.19 per hour
8. Library
   Name of Employee – Julia Hobbs
   Date of Employment – January 4, 2021
   Classification – Library Assistant, Part-Time
   Salary – $11.19 per hour
9. DSS
   Name of Employee – Rozalind Hamilton
   Date of Employment – January 4, 2021
   Classification – IMC I w/a IMC II, Full-Time
   Salary – $28,304.00 per year
10. DSS
    Name of Employee – Adam White
    Date of Employment – January 4, 2021
    Classification – IMC I w/a IMC II, Full-Time
    Salary – $28,304.00 per year
11. Library
    Name of Employee – Joyce Bayles
    Date of Employment – January 4, 2021
    Classification – Library Assistant, Part-Time
    Salary – $11.31 per hour
12. Jail
    Name of Employee – James Hanus
    Date of Employment – January 6, 2021
    Classification – Detention Entry, Full-Time
    Salary – $31,535.17 per year
13. 911
    Name of Employee – Morgan Brewer
    Date of Employment – January 13, 2021
    Classification – Telecommunicator I, Full- Time
    Salary – $29,719.00 per year
14. 911
    Name of Employee – Tara Pease
    Date of Employment – January 15, 2021
    Classification – Telecommunicator I, Full-Time
    Salary – $29,719.00 per year
15. Jail
    Name of Employee – Richard Slover Jr.
    Date of Employment – January 14, 2021
    Classification – Detention Entry, Full-Time
    Salary – $31,535.57 per year
16. 911
    Name of Employee – Kearston Edwards
    Date of Employment – January 13, 2021
    Classification – Telecommunicator I, Full-Time
    Salary – $29,719.00 per year

17. Jail
    Name of Employee – Alejandro Jones
    Date of Employment – October 14, 2020
    Classification – Master Detention, Full-Time
    Salary – $35,679.13 per year

18. Jail
    Name of Employee – Janice Lamb
    Date of Employment – October 16, 2020
    Classification – Detention Entry, Full-Time
    Salary – $31,535.57 per year
19. 911
    Name of Employee – Lori O'Briant
    Date of Employment – October 16, 2020
    Classification – Telecommunicator, Full-Time
    Salary – $31,204.95 per year

Adjournment

At 10:42 a.m., Commissioner George Wayne Aycock, Jr. adjourned the meeting of the Wayne County Board of Commissioners.

Carol Bowden

Carol Bowden, Clerk to the Board
Wayne County Board of Commissioners

Attachment A

WAYNE COUNTY
NORTH CAROLINA

NATIONAL FFA WEEK PROCLAMATION

WHEREAS, FFA and agricultural education provide a strong foundation for the youth of America and the future of food, fiber and natural resources systems; and

WHEREAS, FFA promotes premier leadership, personal growth and career success among its members; and

WHEREAS, agricultural education and FFA ensure a steady supply of young professionals to meet the growing needs in the science, business and technology of agriculture; and

WHEREAS, the FFA motto —"Learning to Do, Doing to Learn, Earning to Live, Living to Serve" — gives direction and purpose to these students who take an active role in succeeding in agricultural education; and

WHEREAS, FFA promotes citizenship, volunteerism, patriotism and cooperation.

THEREFORE, we do hereby designate the week of February 20-27, 2021, as National FFA Week.

SEAL OF WAYNE COUNTY
FIAT JUSTITIA
NORTH CAROLINA

George Wayne Aycock, Jr., Chairman

ATTEST:

Carol Bowden, Clerk

WAYNECOUNTY
NORTH CAROLINA

Audit Results Fiscal Year End June 30, 2020

Continued excellence of the finance staff in regards to financial reporting

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Wayne
North Carolina

For its Comprehensive Annual Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morrill

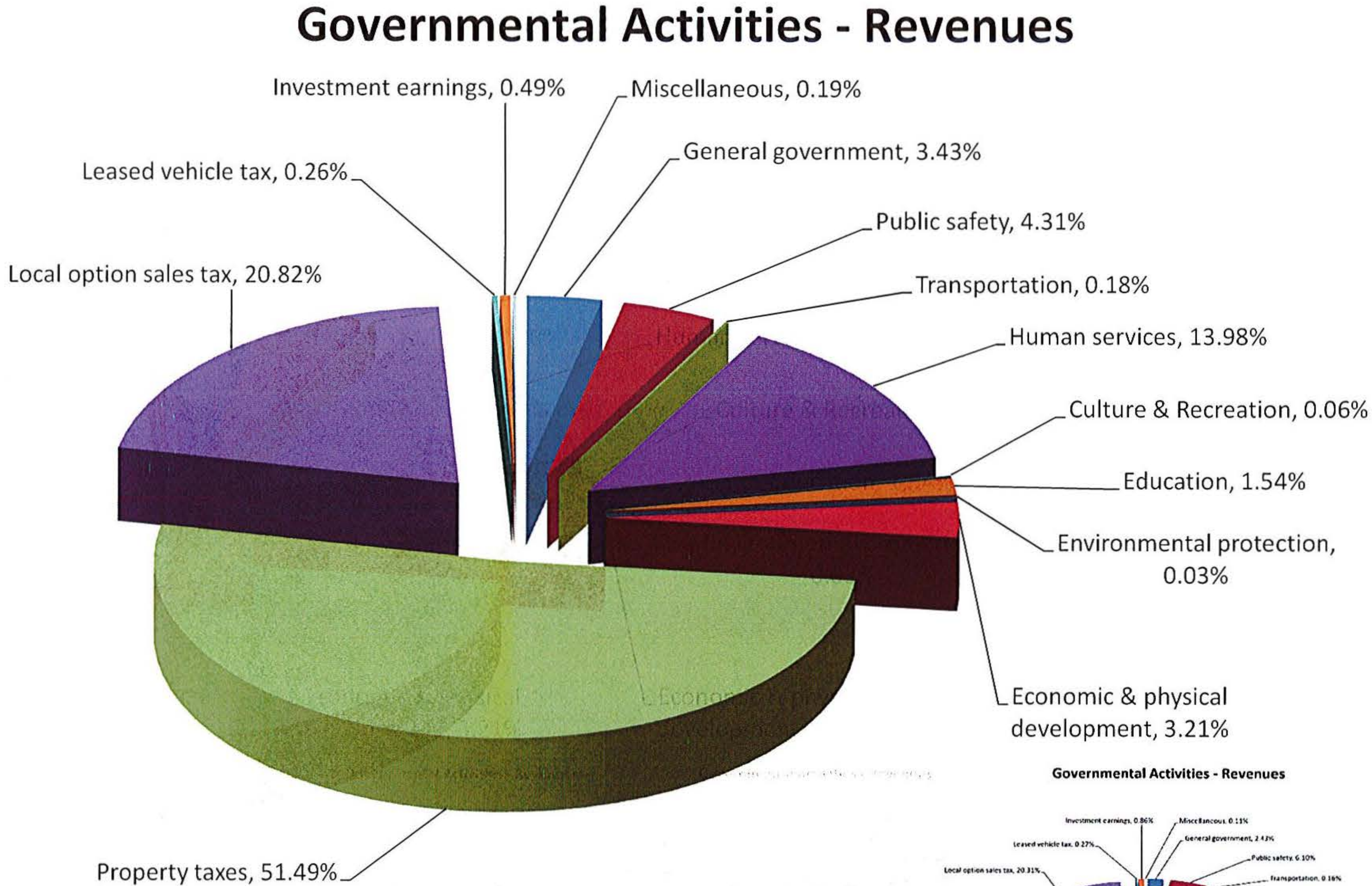
Executive Director/CEO

Wayne County Audit Results

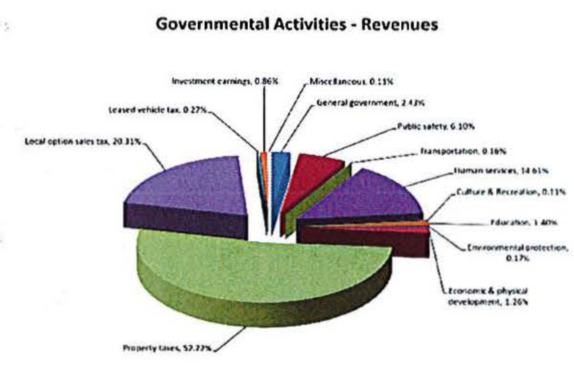
- Independent Auditors' Report
  - Unmodified opinion on Financial Statements
- Our Responsibilities
  - Opinion
  - Audit Evidence
  - Supplementary and Other Information

Management Discussion & Analysis

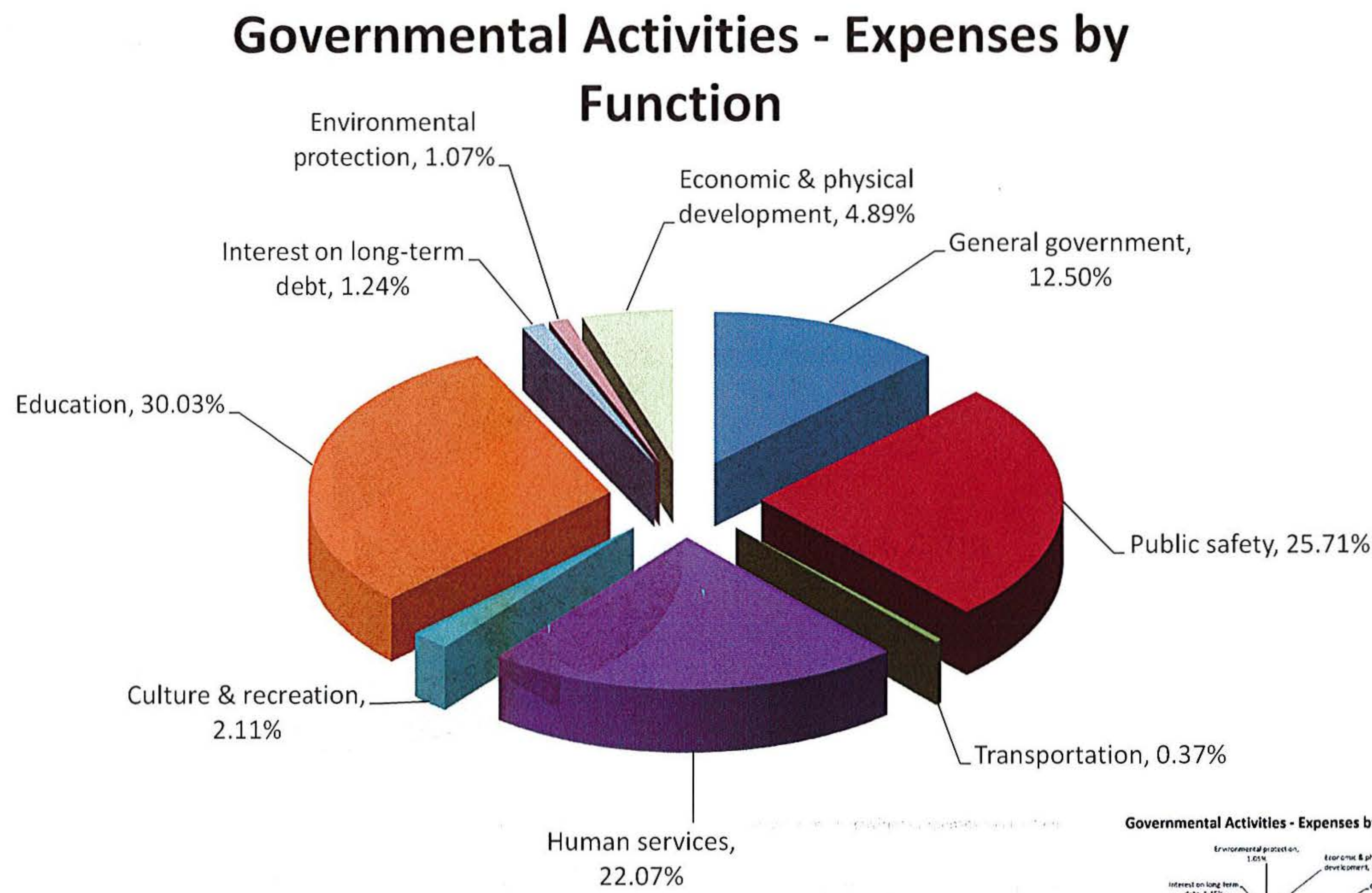
- Financial Highlights
- Overview of the Financial Statements
- Comparative Figures
- Budgetary Highlights
- Economic Factors and Next Year’s Budgets

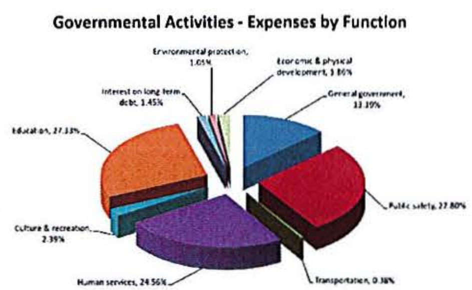


Governmental Activities - Revenues
Investment earnings, 0.49%
Miscellaneous, 0.19%
General government, 3.43%
Leased vehicle tax, 0.26%
Public safety, 4.31%
Local option sales tax, 20.82%
Transportation, 0.18%
Human services, 13.98%
Culture & Recreation, 0.06%
Education, 1.54%
Environmental protection, 0.03%
Economic & physical development, 3.21%
Property taxes, 51.49%



Governmental Activities - Revenues
Investment earnings, 0.86%
Miscellaneous, 0.11%
General government, 2.43%
Leased vehicle tax, 0.27%
Public safety, 6.10%
Local option sales tax, 20.31%
Transportation, 0.16%
Human services, 14.61%
Culture & Recreation, 0.11%
Education, 1.40%
Environmental protection, 0.17%
Economic & physical development, 1.26%
Property taxes, 52.22%


Governmental Activities - Expenses by Function
Environmental protection, 1.07%
Economic & physical development, 4.89%
General government, 12.50%
Interest on long-term debt, 1.24%
Education, 30.03%
Public safety, 25.71%
Culture & recreation, 2.11%
Transportation, 0.37%
Human services, 22.07%


Governmental Activities - Expenses by Function
Culture & recreation, 2.39%
Human services, 24.56%

Reports Issued

- Compliance Reports
  - Internal Control
  - Federal Programs – no findings
  - State Programs – no findings
- Communication of No Material Weaknesses
  - Other Recommendation: Future Accounting Changes – Leases
- Communication to Those Charged with Governance
  - No change in accounting policies
  - Accounting estimates were made
  - No significant difficulties in performing audit
  - No disagreements with management
  - Management representations

Attachment B Page 8

Questions?

Contact Information:

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Dlayne@nbco.com
919-778-1000, ext. 228

CPA[SM]
Nunn, Brashear
& Uzzell, P.A.

NORTH CAROLINA

WAYNE COUNTY

RESOLUTION# 2021-1: A RESOLUTION ACCEPTING THE WAYNE COUNTY EMERGENCY OPERATIONS PLAN FROM February 16, 2021 to February 16, 2025

WHEREAS, the Wayne County Emergency Management Coordinator is charged with the updating of the Wayne County Emergency Operations Plan; and

WHEREAS, such plan is to be approved before the Wayne County Emergency Operations Plan can be fully implemented; and

WHEREAS, the Emergency Management Coordinator has prepared the required Plan and submitted it to the appropriate County Agencies for Review and Approval; and

WHEREAS, the Emergency Management Coordinator has forwarded the required Plan for approval by the Board of Commissioners.

NOW THEREFORE BE IT RESOLVED that the Wayne County Board of Commissioners hereby accepts and approves the Wayne County Emergency Operations Plan effective 02/16/2021 to 02/16/2025, which is attached hereto and incorporated by reference into this Resolution.

Adopted this 16th day of February, 2021.

SEAL OF WAYNE COUNTY NORTH CAROLINA

George Wayne Aycock, Jr., Chairman
Wayne County Board of Commissioners

Attest:

Carol Bowden
Clerk to the Board

WAYNE COUNTY

OES

OFFICE OF EMERGENCY SERVICES

NORTH CAROLINA

Wayne County Board of County Commissioners

Wayne County Emergency Operations Plan Summary

February 9, 2021

Wayne County's Emergency Operations Plan (EOP) is designed to address the multitude of hazards and potential disasters that could occur within the County. The EOP is designed to be a Whole Community All Hazards Plan that incorporates County Agencies, Municipalities, Non-Government Organizations and the Private Sector.

The plan includes:

The Basic Plan which covers information about the County such as demographics, transportation routes, historical data pertaining to weather and past disasters, and types of hazard and their potential impacts on the County. The Basic Plan also contain information about notifications, planning actions for before, during and after a disaster as well as direction and control information.

The Appendices cover terms and acronyms used throughout the EOP as well as authorities, laws, regulations, and statues used in creating the overall plan. The Appendices also include documents that are to be used during a disaster, such as a Declaration of a State of Emergency, Hurricane Evacuation Routes for eastern North Carolina, County Flood Zones and Hazardous Dams maps.

The Annexes include the County Emergency Support Functions (ESF's) which lay out the responsibilities of different Departments and Agencies and what their role would be during an emergency or disaster. The Annexes also include the County's Incident and Planning Annexes which are operational plans on how the County will respond to different emergency and/or disaster events.

The Continuity of Operations Plan (COOP) covers the worst case scenario events for each Department and Agency in the County. The COOP lays out where and how day to day operations will continue in the event that a Department or Agency cannot occupy their primary facility. The COOP also covers the chain of command and backup personnel for Department and Agency leadership.

The updated EOP is tentatively scheduled to be presented to the Board of County Commissioners in January 2021 for their consideration and then for the Board to adopt the plan during the second meeting in February 2021. The EOP will be reviewed annually by the Office of Emergency Services and relevant Community Stakeholders to ensure accuracy. The Board of County Commissioners will approve and adopt the EOP every four (4) years.

Contents

Appendices

Annex

NORTH CAROLINA

WAYNE COUNTY

RESOLUTION# 2021-2: A RESOLUTION RE-ADOPTING THE NATIONAL INCIDENT MANAGEMENT SYSTEM AND THE INCIDENT COMMAND SYSTEM FOR USE DURING EMERGENCY INCIDENTS

WHEREAS, The National Incident Management Systems (NIMS) has been developed by the Secretary of Homeland Security at the request of the President to integrate effective practice in emergency response into a comprehensive national framework for incident management; and

WHEREAS, the NIMS will enable responders at all levels to work together more effectively to manage domestic incidents no matter what the cause, size or complexity, including catastrophic acts of terrorism and disasters, and

WHEREAS, federal departments and agencies are required to make adoption of NIMS by state and local organizations a condition of federal preparedness assistance after Oct. 1, 2004 (FY 2005); and

WHEREAS, the benefits of the NIMS will include:

- Standardized organizational structures, processes and procedures;
- Standards for planning, training and exercising;
- Personnel qualifications standards;
- Equipment acquisition and certification standards;
- Interoperable communications processes, procedures and systems;
- Information management systems with a commonly accepted architecture;
- Supporting technologies – voice and data communications systems, information systems, data display systems, specialized technologies; and
- Publication management processes and activities.

NOW THEREFORE BE IT RESOLVED that the Wayne County Board of Commissioners hereby approves and adopts the use of the National Incident Command System in the use of emergency operations.

Adopted this 16th day of February, 2021.

SEAL OF WAYNE COUNTY
FIAT JUSTITIA
NORTH CAROLINA

George Wayne Aycock, Jr., Chairman
Wayne County Board of Commissioners

Attest:

Carol Bowden
Clerk to the Board

WAYNE COUNTY GOVERNMENT GOALS FOR CALENDAR 2021

5 votes

- CALEA or Comparable Certification specific to Sheriffs' organizations.

4 votes

- Minimum property tax increase of 4 cents (potentially within a 3-year period).
- Employee time-keeping system software. (Advance within software implementation.)

3 votes

- Departmental goal to reduce funding/operational costs by 2% overall.
- Comprehensive salary study for current employees.
- Regional jail facility.
- Develop a 5-year Capital Improvement Plan. (CIP)

2 votes

- Breakfast with Legislative Delegation.
- Annual awards program acknowledging major contributions to the County.
- Balance the budget without using any fund balance; strategies for cutting budgets within the departments.
- County-wide sewer/regional authority to allow for residential and industrial expansion.

1 vote

- County Vehicle Policies revised (take home/usage).
- School facility master plan.
- Develop more robust relationship with NCACC risk management representative to establish a comprehensive training plan.
- Diversity Program with Management/Training/Mentoring amongst Department Heads.
- Creation of a grant writing position within the County.
- Southern Wayne County Flooding (through Wayne County) concerns and solutions.
- Digital libraries throughout underserved areas of the County.
- Routine Meeting with WCPS management (either at BOC meeting or with County staff.)

No votes received

- Quarter-Cent Sales and Use Tax ballot initiative.
- Continuous training within the County on diversity and customer service.
- Explore debt reduction on existing debt service (refinance).

Facilities in order by most votes to least votes:

- Detention Center renovation/construction.
- Rosewood Middle School
- DSS/HD combined facilities
- DSS separate facility
- WCC Advanced Manufacturing Center
- New northern library
- HD separate facility
- IT facility

The following are action items as requested by the Board of Commissioners:

- Night Meetings
- No Dumping Signs in Ditches on Durham Lake Road
- Sewer Rates/Sewer System
- ParkEast Road Expansion
- Wayne County Development Alliance Employee Clarification with Wayne Community College

MEMORANDUM

To: Wayne County Board of Commissioners

From: Berry Gray, Planning Director

Date: January 13, 2021

Re: Final Subdivision Plat Approval

Item: Shepherd's Field Section 3, Final
Owner/Developer: SAS Land Development LLC
Surveyor: Benton & Associates
Pikeville Township, Antioch Road (SR 1535)
Lots 48 - 60 (13 lots)

Discussion: Shepherd's Field Section 3 consists of 13 lots on 8.69 acres. This phase includes the extension of Shepherd's Field Drive and a new street, Mutton Drive, connecting to Antioch Road. This creates two access points onto a state roadway. The subdivision is located at the intersection of Big Daddy's Road (SR 1534) and Antioch Road (SR 1535). The property is not within a zoning area and the average lot size at 24,345 sf. Building lots will utilize public water and onsite septic. The property is shown within the Rural Enclave area on the Wayne County Growth Strategies Map. Improvements are complete and a NCDOT Built to Standards letter has been submitted to the County. Until the streets are accepted onto the State's secondary road system, the developer has signed a statement regarding the maintenance of the streets and right of ways.

The property is located within the following service areas:

Schools – C.B. Aycock HS, Norwayne Middle, Northeast Elementary
Water – Belfast Patetown Sanitary District
Fire – Patetown Department
EMS – Station 7
Transportation – RPO
Water Supply Watershed – No
Voluntary Agriculture District – No
Wetlands – No
Board of Commissioners District – 5

Recommendation: The Wayne County Planning Board recommends approval of the final plat.

Attachment F Page 2

CURVE	DELTA ANGLE	RADIUS	ARC	TANGENT	CHORD	CHORD BEARING
C1	05°06'35"	340.00'	30.32'	15.17'	30.31'	S 37°06'44"E
C2	90°00'01"	25.00'	39.27'	25.00'	35.36'	S 35°19'59"W
C3	08°00'09"	280.00'	39.11'	19.59'	39.08'	S 54°20'03"W
C4	03°32'35"	340.00'	21.02'	10.52'	21.02'	S 86°35'50"W
C5	90°00'00"	25.00'	39.27'	25.00'	35.36'	N 54°40'01"W
C6	09°43'04"	280.00'	47.49'	23.80'	47.43'	N 04°46'25"W
C7	03°32'35"	280.00'	17.31'	8.66'	17.31'	N 86°33'50"E
C8	03°17'43"	340.00'	19.55'	9.78'	19.55'	N 66°41'16"E
C9	04°42'26"	340.00'	27.93'	13.97'	27.93'	N 87°41'12"E
C10	90°00'00"	25.00'	38.27'	25.00'	35.36'	S 48°10'00"W
C11	09°53'22"	50.00'	8.63'	4.33'	8.62'	S 88°13'19"W
C12	49°18'38"	50.00'	43.03'	22.95'	41.72'	S 58°37'18"W
C13	66°15'37"	50.00'	57.82'	32.66'	54.69'	S 00°48'41"W
C14	47°09'23"	50.00'	41.15'	21.82'	40.00'	S 55°55'28"E
C15	69°30'54"	50.00'	60.66'	34.70'	57.01'	N 65°44'32"E
C16	62°10'54"	25.00'	27.13'	15.08'	25.82'	N 82°04'33"E
C17	89°59'55"	25.00'	39.27'	25.00'	35.36'	S 41°50'00"E
C18	07°43'26"	340.00'	45.83'	22.95'	45.80'	S 00°41'43"E
C19	15°32'26"	340.00'	98.15'	49.42'	97.81'	S 07°12'25"E
C20	81°30'00"	25.00'	35.49'	21.45'	32.59'	S 25°11'22"W
C21	10°24'35"	340.00'	61.77'	30.97'	61.69'	S 60°38'04"W
C22	16°54'47"	340.00'	100.36'	50.55'	100.00'	S 46°59'23"W
C23	09°46'26"	340.00'	58.00'	29.07'	57.93'	S 33°38'47"W
C24	38°39'50"	25.00'	16.87'	8.77'	16.55'	S 48°05'30"W
C25	30°51'50"	50.00'	26.93'	13.80'	26.61'	S 51°59'30"W
C26	03°06'57"	280.00'	15.23'	7.62'	15.23'	N 01°36'31"E
C27	05°01'29"	340.00'	29.82'	14.92'	29.81'	N 00°39'16"E
C28	22°17'09"	340.00'	132.25'	66.97'	131.41'	N 13°30'03"W
C29	25°12'26"	280.00'	123.18'	62.61'	122.19'	N 11°32'25"W

LINE	BEARING	DISTANCE
L1	N 75°12'57"E	30.42'
L2	N 65°10'16"E	54.93'
L3	S 85°00'29"E	9.52'
L4	S 30°27'38"E	8.12'
L5	S 80°19'59"W	5.70'
L6	S 88°20'08"W	6.30'
L7	S 01°39'52"E	15.00'
L8	N 88°20'08"E	48.00'
L9	N 01°39'52"W	15.00'
L10	N 04°23'29"W	10.74'
L11	S 86°53'00"E	32.00'
L12	S 86°53'00"E	32.00'
L13	S 86°53'00"E	16.67'
L14	S 57°39'22"W	37.13'
L15	N 56°02'01"W	37.37'
L16	N 56°02'01"W	38.07'
L17	S 32°49'03"E	35.09'
L18	S 32°49'03"E	35.09'
L19	S 32°49'03"E	35.09'
L20	S 32°49'03"E	35.09'
L21	S 65°51'22"W	31.97'
L22	N 53°26'25"W	32.06'
L23	N 53°26'25"W	32.06'
L24	N 53°26'25"W	32.06'
L25	N 53°26'25"W	32.06'
L26	S 32°57'44"W	177.63'
L27	S 32°57'45"W	165.25'
L28	S 32°57'45"W	152.87'
L29	S 32°57'45"W	140.48'
L30	S 32°57'45"W	128.10'
L31	N 88°55'12"W	60.00'

LOT NUMBER	LOT AREA
48	±17,821 SQ.FT. ±0.4091 ACRE
48A	±5,053 SQ.FT. ±0.1160 ACRE
49	±16,037 SQ.FT. ±0.3682 ACRE
49A	±6,525 SQ.FT. ±0.1268 ACRE
50	±15,463 SQ.FT. ±0.3550 ACRE
50A	±7,557 SQ.FT. ±0.1756 ACRE
51	±15,822 SQ.FT. ±0.3686 ACRE
52	±51,988 SQ.FT. ±1.1935 ACRE
52A	±4,297 SQ.FT. ±0.0987 ACRE
53	±20,657 SQ.FT. ±0.4742 ACRE
53A	±4,694 SQ.FT. ±0.1076 ACRE
54	±18,170 SQ.FT. ±0.4171 ACRE
55	±18,170 SQ.FT. ±0.4171 ACRE
56	±18,170 SQ.FT. ±0.4171 ACRE
57	±43,007 SQ.FT. ±0.9873 ACRE
58	±45,372 SQ.FT. ±1.0416 ACRES
59	±16,841 SQ.FT. ±0.3888 ACRE
59A	±5,637 SQ.FT. ±0.1294 ACRE
60	±19,170 SQ.FT. ±0.4401 ACRE

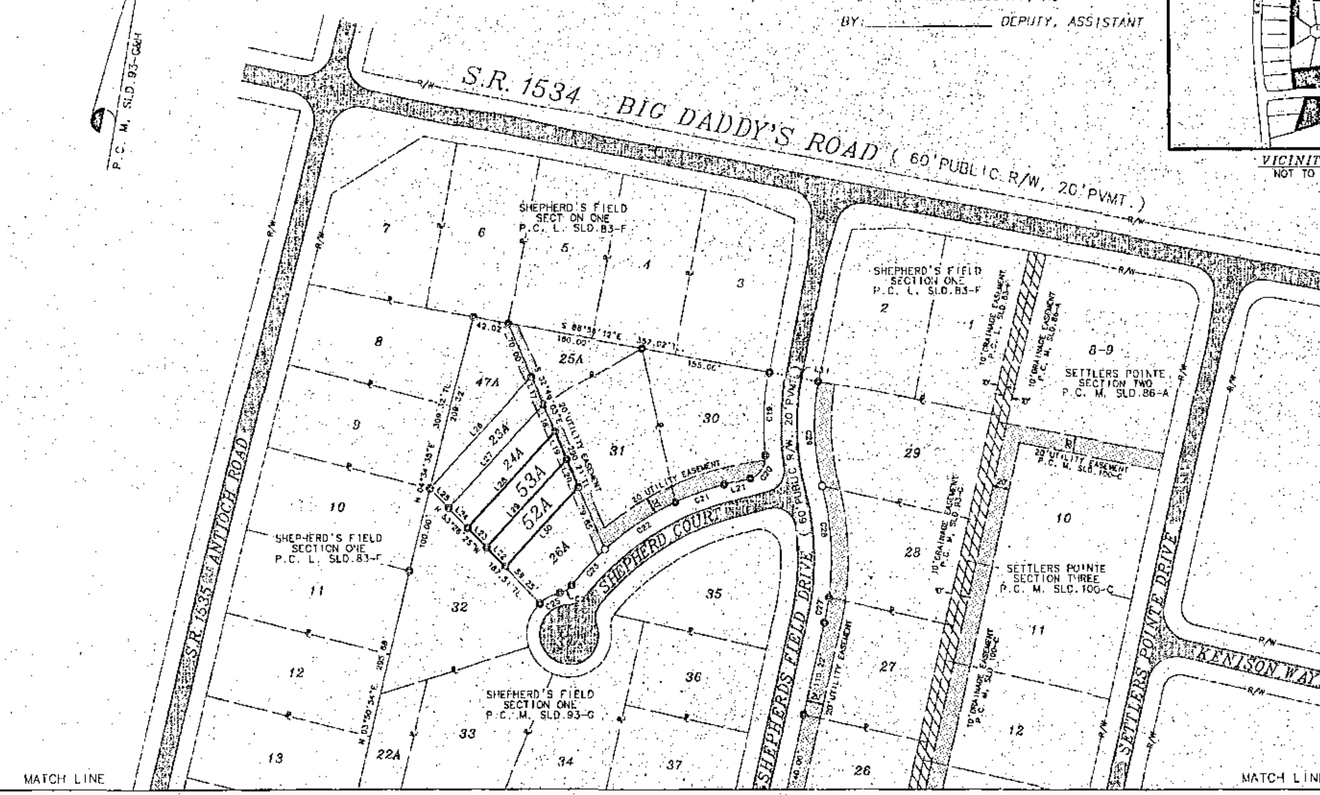
PRESENTED FOR REGISTRATION

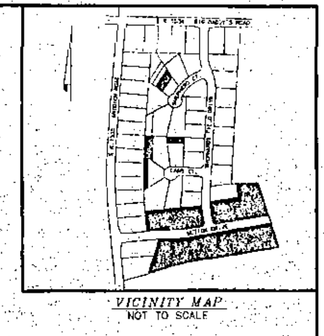
DATE: ____________

TIME: ____________

CONSTANCE CORAM
REGISTER OF DEEDS
WAYNE COUNTY, NC

BY: ____________ DEPUTY, ASSISTANT





VICINITY MAP
NOT TO SCALE

CERTIFICATION

I, RICHARD M. BENTON, CERTIFY THAT THIS PLAT IS OF A SURVEY:

THAT CREATES A SUBDIVISION OF LAND WITHIN AN AREA OF A COUNTY OR MUNICIPALITY THAT HAS AN ORDINANCE THAT REGULATES PARCELS OF LAND.

NORTH CAROLINA

I, RICHARD M. BENTON, CERTIFY THAT THIS PLAT WAS PREPARED UNDER MY SUPERVISION FROM AN ACTUAL FIELD SURVEY OF DESCRIPTION(S) AS RECORDED IN DEED BOOK 3490, PAGE 853 PLAT CABINET M, SLIDE 93-G&H THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS SUCH AND WERE PLOTTED FROM INFORMATION AS REFERENCED HEREON; THAT THE RATIO OF PRECISION OR POSITIONAL ACCURACY BEFORE ADJUSTMENTS WAS 1:10,000+, THAT THIS PLAT MEETS THE REQUIREMENTS OF THE STANDARDS OF PRACTICE FOR LAND SURVEYING IN NORTH CAROLINA (21 NCAC 56 .1600) AND THAT THIS PLAT WAS PREPARED IN ACCORDANCE WITH G.S. 47-30 AS AMENDED. WITNESS MY HAND AND SEAL THIS 14 DAY OF DECEMBER, A.D. 2020

FINAL DRAWING
FOR REVIEW PURPOSES ONLY

PROFESSIONAL LAND SURVEYOR L-3354

SEAL L-3354 RICHARD M. BENTON PROFESSIONAL LAND SURVEYOR

I, GERRY GRAY, REVIEW OFFICER OF WAYNE COUNTY, CERTIFY THAT THE MAP OR PLAT TO WHICH THIS CERTIFICATE IS AFFIXED MEETS ALL STATUTORY REQUIREMENTS FOR RECORDING.

REVIEW OFFICER DATE

NOTES:

1. SUBJECT PROPERTY IS NOT LOCATED WITHIN A SPECIAL FLOOD HAZARD AREA AS PER WAYNE COUNTY FIRM 3720363300K DATED 06/20/2018
2. SUBJECT PROPERTY IS SUBJECT TO ANY RESTRICTIONS, EASEMENTS AND RIGHT-OF-WAYS OF RECORD, IF ANY.
3. HOMES MUST BE WITHIN 500' OF AN EXISTING FIRE HYDRANT.
4. SEE SHEET 1 OF 2 FOR ADDITIONAL NOTES AND CERTIFICATIONS

NORTH CAROLINA DEPARTMENT OF TRANSPORTATION NOTES:

ONLY NORTH CAROLINA DEPARTMENT OF TRANSPORTATION APPROVED STRUCTURES ARE TO BE CONSTRUCTED ON PUBLIC RIGHT-OF-WAYS.

I, ADAM STUCKEY, AM RESPONSIBLE FOR THE CONSTRUCTION, MAINTENANCE AND REQUIRED ROAD IMPROVEMENTS OF SUBDIVISION STREETS UNTIL:
A) APPROVED/TAKEN OVER BY NORTH CAROLINA DEPARTMENT OF TANSPORTATION FOR PUBLIC ROADS, OR
B) APPROVED/TAKEN OVER BY HOMEOWNERS ASSOCIATION FOR PRIVATE ROAD MAINTENANCE, OR
C) PRIVATE ROAD MAINTENANCE AGREEMENT IS SIGNED AND RECORDED BY OWNERS OF EACH LOT.

DEVELOPER/OWNER DATE

SITE DATA

TOTAL AREA OF DEVELOPMENT = 8.89 ACRES
TOTAL NUMBER OF LOTS = 13 STANDARD, 6 OFFSITE SEPTIC LOTS
AVERAGE STANDARD LOT SIZE = 24,345 SQ.FT. OR 0.56 ACRE
SUBJECT PROPERTY IS NOT ZONED
FRONT MINIMUM BUILDING LINE = 35'
SIDE MINIMUM BUILDING LINE = 10'
CORNER LOT SIDE MINIMUM BUILDING LINE = 25'
REAR MINIMUM BUILDING LINE = 25'
ELECTRICAL SERVICES PROVIDED BY DUKE ENERGY-PROGRESS
WATER SERVICE PROVIDED BY BELFAST-PATETOWN SANITARY DISTRICT
SANITARY SEWER SERVICE PROVIDED BY PRIVATE SEPTIC SYSTEMS

0' 50' 100' 200' 300' 400'

SCALE : 1" = 100'

LEGEND

⊙	EXISTING IRON PIPE
EPK	EXISTING P.K. NAIL
O	IRON ROD SET
MBL	MINIMUM BUILDING LINE
TL	TOTAL LENGTH
D.B.	DEED BOOK
PG.	PAGE
P.C.	PLAT CABINET
SLD.	SLIDE
	SURVEYED BOUNDARY LINE
	SURVEYED TIE LINE
	NON-SURVEYED LINE
	RIGHT-OF-WAY LINE
R/W	RIGHT-OF-WAY
ℙ	PROPERTY LINE

SHEET 2 OF 2

SURVEY FOR

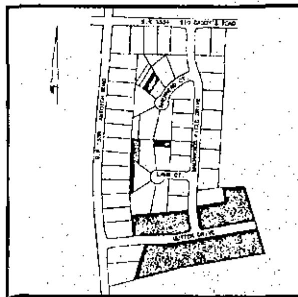
SHEPHERD'S FIELD SECTION THREE

PIKEVILLE TOWNSHIP WAYNE COUNTY NORTH CAROLINA

OWNER : SAS LAND DEVELOPMENT, LLC
ADDRESS : 1388 RAINS CROSSROADS ROAD PRINCETON, NC 27569
PHONE : 919-201-3172

BENTON & ASSOCIATES
LAND SURVEYING AND MAPPING
119 E. WALNUT STREET GOLDSBORO, N.C.
PHONE (919) 735-0440 FAX 735-0840
FIRM LICENSE NO. C-1705

APPROVED RMB	DATE 12/14/20
SURVEYOR JHL	DRAFTER RMB
FILE NUMBER	20-018



VICINITY MAP
NOT TO SCALE

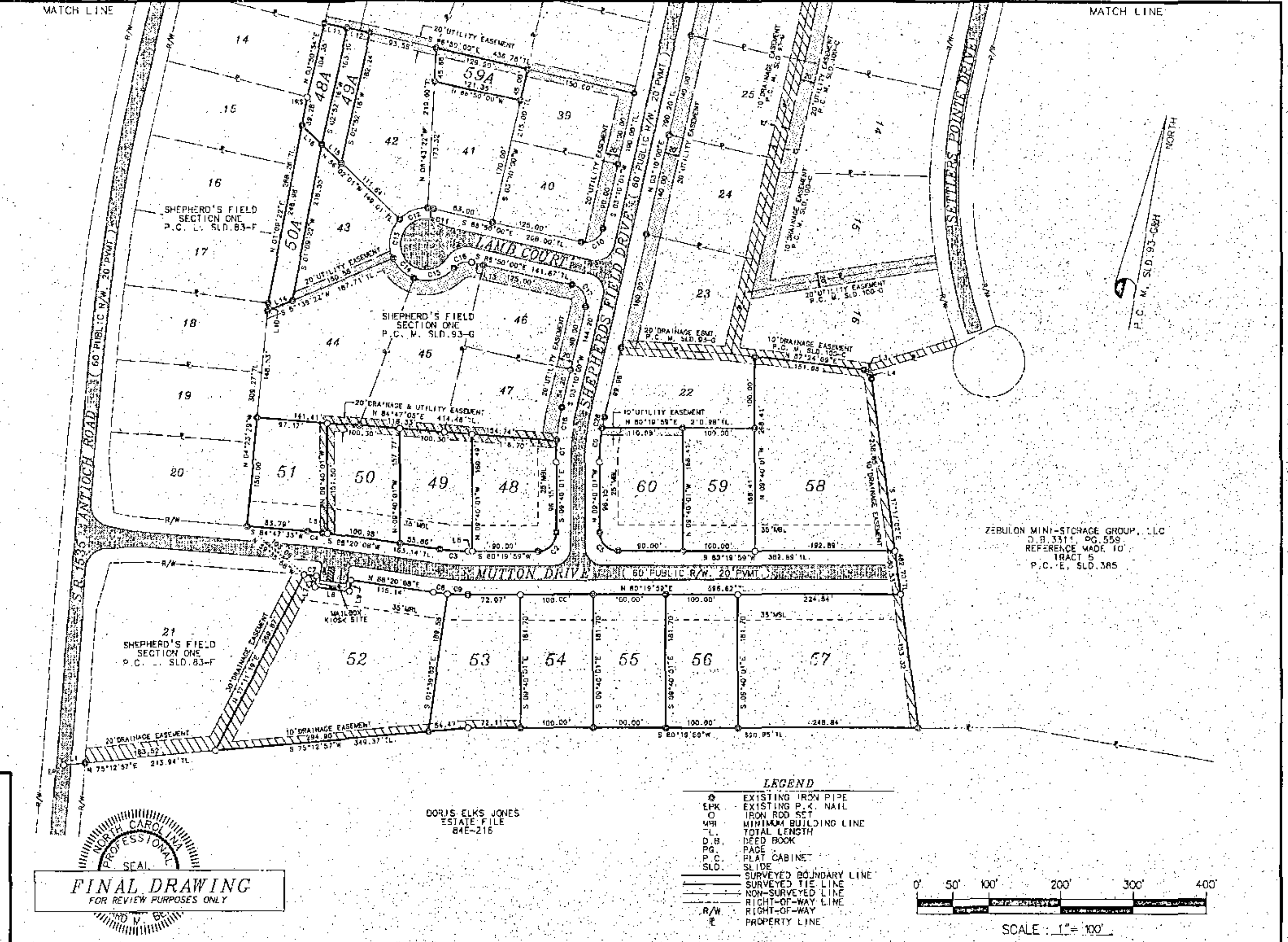
PRESENTED
FOR REGISTRATION

DATE: ____________

TIME: ____________

CONSTANCE CORAM
REGISTER OF DEEDS
WAYNE COUNTY, NC

BY: __________ DEPUTY, ASSISTANT



FINAL DRAWING
FOR REVIEW PURPOSES ONLY

NOTES:

1. SUBJECT PROPERTY IS NOT LOCATED WITHIN A SPECIAL FLOOD HAZARD AREA AS PER WAYNE COUNTY FIRM 3720363300K DATED 05/20/2018
2. SUBJECT PROPERTY IS SUBJECT TO ANY RESTRICTIONS, EASEMENTS AND RIGHT-OF-WAYS OF RECORD, IF ANY.
3. SEE SHEET 2 OF 2 FOR CURVE AND LINE TABLES
4. SEE SHEET 2 OF 2 FOR LOT AREA TABLE.
5. HOMES MUST BE WITHIN 500' OF AN EXISTING FIRE HYDRANT.
6. SEE SHEET 2 OF 2 FOR ADDITIONAL NOTES AND CERTIFICATIONS

CERTIFICATION

I, RICHARD M. BENTON, CERTIFY THAT THIS PLAT IS OF A SURVEY:

THAT CREATES A SUBDIVISION OF LAND WITHIN AN AREA OF A COUNTY OR MUNICIPALITY THAT HAS AN ORDINANCE THAT REGULATES PARCELS OF LAND.

NORTH CAROLINA

I, RICHARD M. BENTON, CERTIFY THAT THIS PLAT WAS PREPARED UNDER MY SUPERVISION FROM AN ACTUAL FIELD SURVEY OF DESCRIPTION(S) AS RECORDED IN DEED BOOK 3490, PAGE 853 PLAT CABINET M, SLIDE 93-G&H THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS SUCH AND WERE PLOTTED FROM INFORMATION AS REFERENCED HEREON; THAT THE RATIO OF PRECISION OR POSTIONAL ACCURACY BEFORE ADJUSTMENTS WAS 1:10,000+, THAT THIS PLAT MEETS THE REQUIREMENTS OF THE STANDARDS OF PRACTICE FOR LAND SURVEYING IN NORTH CAROLINA (21 NCAC 56 .1600) AND THAT THIS PLAT WAS PREPARED IN ACCORDANCE WITH G.S. 47-30 AS AMENDED. WITNESS MY HAND AND SEAL THIS 14 DAY OF DECEMBER, A.D. 2020

____
PROFESSIONAL LAND SURVEYOR L-3354

I, BERRY GRAY, REVIEW OFFICER OF WAYNE COUNTY, CERTIFY THAT THE MAP OR PLAT TO WHICH THIS CERTIFICATE IS AFFIXED MEETS ALL STATUTORY REQUIREMENTS FOR RECORDING.

____
REVIEW OFFICER DATE

OWNERSHIP AND DEDICATION

I (WE) HEREBY CERTIFY THAT I AM (WE ARE) THE OWNER(S) OF THE PROPERTY SHOWN AND DESCRIBED HEREON WHICH WAS CONVEYED TO ME (US) BY DEED(S) RECORDED IN DEED BOOK 3490, PAGE 853 AND THAT I (WE) HEREBY ADOPT THIS PLAN OF SUBDIVISION WITH MY (OUR) FREE CONSENT. FURTHER, I (WE) CERTIFY THAT THE LAND AS SHOWN HEREON IS WITHIN THE SUBDIVISION REGULATIONS JURISDICTION OF WAYNE COUNTY.

____
OWNER DATE

____
OWNER DATE

WAYNE COUNTY HEALTH DEPT.

THE WAYNE COUNTY HEALTH DEPARTMENT HAS PERFORMED A SOIL ANALYSIS ON EACH LOT WITHIN THIS SUBDIVISION. COPIES OF THE SOIL ANALYSIS FOR EACH LOT ARE AVAILABLE FOR REVIEW IN THE OFFICE OF THE ENVIRONMENTAL HEALTH SECTION. THE SOIL ANALYSIS IS NOT A PERMIT OR A GUARANTEE THAT A PERMIT WILL BE ISSUED. EACH LOT WILL HAVE TO BE RE-EVALUATED FOR AN IMPROVEMENT PERMIT USING STANDARDS CURRENT AT THE TIME PERMITS ARE REQUESTED AND A PLOT PLAN SHOWING THE PROPOSED STRUCTURE HAS BEEN MADE AVAILABLE TO THE HEALTH DEPARTMENT.

____
WAYNE COUNTY HEALTH DEPARTMENT

DATE ____________

DEPARTMENT OF TRANSPORTATION DIVISION OF HIGHWAYS

PROPOSED SUBDIVISION ROAD CONSTRUCTION STANDARDS CERTIFICATION

APPROVED ______________
DISTRICT ENGINEER

DATE ____________

APPROVAL FOR RECORDING

I HEREBY CERTIFY THAT THE SUBDIVISION PLAT SHOWN HEREON HAS BEEN FOUND TO COMPLY WITH THE SUBDIVISION REGULATIONS OF WAYNE COUNTY, NORTH CAROLINA AND THAT THIS PLAT HAS BEEN APPROVED BY THE WAYNE COUNTY BOARD OF COMMISSIONERS FOR RECORDING IN THE OFFICE OF THE REGISTER OF DEEDS OF WAYNE COUNTY.

____
CHAIRMAN, WAYNE COUNTY BOARD OF COMMISSIONERS

DATE ____________

SHEET 1 OF 2
SURVEY FOR

SHEPHERD'S FIELD SECTION THREE

PIKEVILLE TOWNSHIP WAYNE COUNTY NORTH CAROLINA

OWNER : SAS LAND DEVELOPMENT, LLC
ADDRESS : 1388 RAINS CROSSROADS ROAD PRINCETON, NC 27569
PHONE : 919-201-3172

BENTON & ASSOCIATES
LAND SURVEYING AND MAPPING
119 E WALNUT STREET GOLDSBORO, NC
PHONE (919) 735-0440 FAX 735-0840
FIRM LICENSE NO. C-1765

APPROVED RMB	DATE 12/14/20
SURVEYOR JHL	DRAFTER RMB
FILE NUMBER	20-018

NUNN, BRASHEAR & UZZELL, P.A.
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS
1106 PARKWAY DRIVE
P.O. BOX 10127
GOLDSBORO, NORTH CAROLINA 27532-0127

PAUL L. NUNN, CPA
HAROLD D. BRASHEAR, CPA
DIANNE L. UZZELL, CPA

ALBERT S. WHITFIELD, CPA
DANNA J. LAYNE, CPA, CFE
MARJORIE C. FICKLING, CPA
J.R. SABATELLI, CPA

TEL: (919) 778-1000
FAX: (919) 751-1782
E-Mail: NBCo@NBCo.com

January 28, 2021

To Board of Commissioners and Craig Honeycutt, County Manager

County of Wayne, North Carolina
P.O. Box 227
Goldsboro, North Carolina 27530

Dear Sirs:

We are pleased to confirm our understanding of the services we are to provide the County of Wayne, North Carolina for the years ended June 30, 2021, June 30, 2022, and June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the County of Wayne as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County of Wayne's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County of Wayne's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.
2) Other Postemployment Benefits Schedules
3) Local Government Employees' Retirement System Schedules
4) Register of Deeds Schedules
5) Law Enforcement Officers' Special Separation Allowance Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the County of Wayne's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1) Schedule of expenditures of federal and state awards
2) Combining schedules
3) Fund statements

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

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Board of Commissioners and County Manager of the County of Wayne, North Carolina. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County of Wayne's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County of Wayne, North Carolina's major programs. The purpose of these procedures will be to express an opinion on the County of Wayne, North Carolina's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements of the County of Wayne in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the North Carolina Local Government Commission and the Federal Audit Clearinghouse; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Nunn, Brashear, & Uzzell, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to North Carolina Local Government Commission or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Nunn, Brashear, & Uzzell, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the North Carolina Local Government Commission. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Our begin date will vary based on the readiness of the Wayne County Finance Office. Paul L Nunn, C.P.A. is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

The audit fees for the financial audit including compliance and financial statement preparation will be $95,000 for 2020-2021, $96,900 for 2021-2022, and $98,840 for 2022-2023.

Reporting

We will issue a written report upon completion of our audit of the County of Wayne, North Carolina's financial statements. Our report will be addressed to Board of Commissioners and Management of the County of Wayne, North Carolina. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the County of Wayne and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Paul L. Nunn, C.P.A.

Nunn, Brashear, & Uzzell, P.A.

RESPONSE:

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

Management signature: [signature]

Title: County Manager

Date: 2/16/21

Governance signature: Joe Wayne Daughtry Jr

Title: Chairman

Date: 2-16-2021

LGC-205 **CONTRACT TO AUDIT ACCOUNTS** Rev. 11/2020

The	Governing Board County of Wayne, North Carolina
of	Primary Government Unit (or charter holder) County of Wayne, North Carolina
and	Discretely Presented Component Unit (DPCU) (if applicable)

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

and	Auditor Name Nunn, Brashear, & Uzzell, P.A.
	Auditor Address 1106 Parkway Drive, Goldsboro, NC 27534

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/21	Audit Report Due Date 10/31/21

Must be within four months of FYE

hereby agree as follows:

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

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.)[G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved 'with approval date shall be returned to

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;

b) the status of the prior year audit findings;

c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and

d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

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

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

31. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

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

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

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

FEES FOR AUDIT SERVICES

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

Financial statements were prepared by: ☑Auditor ☐Governmental Unit ☐Third Party

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

Name:	***Title and Unit / Company:***	***Email Address:***
Allison Speight, CPA, CLGFO	Finance Officer, Wayne County	Allison.Speight@waynegov.com

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

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

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

PRIMARY GOVERNMENT FEES

Primary Government Unit	County of Wayne, North Carolina
Audit Fee	$ 73,150.00
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	$ 0
Writing Financial Statements	$ 21,850.00
All Other Non-Attest Services	$ 0
75% Cap for Interim Invoice Approval ***(not applicable to hospital contracts)***	$ 71,250.00

DPCU FEES (if applicable)

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Nunn, Brashear, & Uzzell, P.A.	
Authorized Firm Representative (typed or printed)* Paul Nunn, CPA	Signature* Paul Nunn CPA
Date* 1/28/2021	Email Address* PNunn@nbco.com

GOVERNMENTAL UNIT

Governmental Unit* County of Wayne, North Carolina	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	✓
Mayor/Chairperson (typed or printed)* George Wayne Aycock, Chairman	Signature* George Wayne Aycock Jr
Date 2-15-21	Email Address Wayne.Aycock@waynegov.com

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed) Allison Speight, CPA, CLGFO	Signature* Allison Speight
Date of Pre-Audit Certificate* 2-16-2021	Email Address* Allison.Speight@waynegov.com

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT

STATE OF NORTH CAROLINA

COUNTY OF WAYNE

FIRST AMENDMENT TO
MEMORANDUM OF UNDERSTANDING

THIS amendment to the original agreement dated October 8, 2019, being made and entered into as of the _____ day of February, 2021 by COUNTY OF WAYNE ("County"), a body politic and corporate organized under the laws of the State of North Carolina and CITY OF GOLDSBORO ("City"), a North Carolina Municipal corporation in the County of Wayne, State of North Carolina.

WITNESSETH

WHEREAS, the County owns and operates the Maxwell Regional Agricultural and Convention Center ("Maxwell Center") in Goldsboro, North Carolina;

WHEREAS, the City is the owner of approximately six acres adjoining the Maxwell Center in Goldsboro, North Carolina as detailed in the attached Exhibit A;

WHEREAS, the City marketed 2.5 acres for the development of a hotel to compliment events at the Maxwell Center, however, to date no plans exist for hotel construction;

WHEREAS, in late 2017 the County constructed a retention pond to serve the Maxwell Center and to support further development on the six acres owned by the City;

WHEREAS, the City is currently indebted to the County in the amount of $138,000 which represents the City's portion of construction costs associated with said retention pond;

WHEREAS, the parties recognize that the Maxwell Center would benefit from the existence of an adjacent hotel;

WHEREAS, the County had taken over hotel marketing and relieved the City from responsibilities associated with the hotel project;

WHEREAS, the parties wish to amend said agreement entered previously dated October 8, 2019, as it has been determined that additional acreage, 2.65 acres rather than 2.5 acres, as being necessary for the marketing and development of the hotel; and

WHEREAS, the parties understand and desire that any location of the hotel should be designed and placed on the parcel such that the remaining acreage will be able to accommodate two (2) restaurants; and also such that the line of sight of the Maxwell Center from Wayne Memorial Drive shall be maximized.

NOW, THEREFORE, in consideration of the mutual covenants contained herein the parties hereto agree as follow:

1. Paragraph 1 of the original agreement is amended to read as follows: "The County will be solely responsible for marketing ~~the~~ ~~2.5~~ 2.65 acres for future hotel development of the property ~~as~~ depicted in the attached Exhibit A; which is incorporated herein by reference".

2. Paragraph 2 of the original agreement is amended to read as follows: "The County may only market the ~~2.5~~ 2.65 acres for hotel development and may offer the property for sale at no cost to potential developers.

3. Paragraph 3 of the original agreement is not amended.

4. Paragraph 4 of the original agreement is amended to read as follows: "The County will continue to oversee hotel marketing for three years from the date of execution of ~~this~~ the original Agreement. If the County is unable to secure a developer after ~~this~~ such three year period, the City shall resume marketing responsibilities of the ~~2.5~~ 2.65 acres".

5. Paragraph 5 of the original agreement is amended to read as follows: "The City will begin the marketing of the remaining ~~3.5~~ 3.35 acres as depicted in Exhibit A for restaurant and/or retail development. The Parties agree that, to maximize marketability of this remaining acreage, any location of the hotel shall be designed and placed on the parcel such that the remaining acreage shall be able to accommodate two (2) restaurants; and also such that the line of sight of the Maxwell Center from Wayne Memorial Drive shall be maximized.

6. Paragraph 6 of the original agreement is amended to read as follows: "Although the City ~~plans to~~ ~~will~~ will repay County the $138,000 indebtedness for the retaining pond out of the proceeds of the sale of the remaining ~~3.5~~ 3.35 acres, the County agrees to consider reducing said sum as the City is agreeing for the marketing and use of a potential hotel the additional 0.15 acres to the original agreement. In no event shall said reduction exceed $60,500.00".

IN WITNESS WHEREOF, the parties have executed this First Amendment to the original Agreement as of the day and year first above written.

CITY OF GOLDSBORO

By: ______________________________

Chuck Allen, Mayor

ATTEST:

____

Melissa Capps
Clerk, Goldsboro City Council

WAYNE COUNTY

By: ______________________________

George Wayne Aycock; Chairman, Wayne County Board of Commissioners

ATTEST:

____

Carol Bowden
Clerk, Wayne County Board of Commissioners

STATE OF NORTH CAROLINA
COUNTY OF WAYNE

ECONOMIC DEVELOPMENT AGREEMENT

This AGREEMENT is executed this 16th day of February 2021, by and between Company, Case Farms Processing, Inc., headquartered at 385 Pilch Road, Troutman, NC, a corporation authorized to do business in the state of North Carolina, having a principal place of business at 330 Pecan Road, Dudley, NC 28333 (hereinafter "Case Farms Processing, Inc."), and Wayne County a political subdivision of the State of North Carolina, having its principal place of business at 224 E. Walnut Street, Goldsboro NC 27530 (hereinafter the "County".)

WITNESSETH:

WHEREAS, Case Farms Processing, Inc. desires to install certain machinery and equipment and expand its existing facility located in Dudley, Wayne County, NC, representing a total non-depreciated investment of at least $49,000,000 in personal, ($17,000,000) and real property, ($32,000,000) and to create at least forty four (44) new jobs at this facility on or before December 31, 2020, with incremental achievement goals starting December 31, 2018; and

WHEREAS, Case Farms Processing, Inc. shall incur certain costs for installation of these improvements; and

WHEREAS, the addition of these improvements will expand the County tax base through increased ad valorem tax value created as a consequence of capital investment in real property and machinery and equipment being brought into the County; and

WHEREAS, the County recognizes that increased ad valorem tax revenues will be generated as a consequence of this business venture and investment, and that a grant by the County would be an incentive for such investment by Case Farms Processing, Inc. to assist the same pay a portion of the costs of the investment, and that such incentives be designated as an "Economic Development Grant" to Case Farms Processing, Inc. in the amount of One million Three Hundred Ninety Five Thousand, ($1,395,000); and

WHEREAS, the parties hereto wish to reduce their understanding regarding the details of the Economic Development Grant and Case Farms Processing, Inc.'s performance to this agreement;

NOW, THEREFORE, for the mutual considerations noted hereinafter, the sufficiency of which are hereby acknowledged, the parties do hereby contract and agree as follows:

I. Economic Development Incentives.

Case Farms Processing, Inc. will incur costs in adding machinery and equipment as well as additional real property at their current facility and the County will realize economic benefits due to the expansion of the ad valorem tax base. As an incentive for Case Farms Processing, Inc. to invest in machinery and equipment and real property at its existing site in accordance with NCGS 158-7.1, the County shall provide to Case Farms Processing, Inc. the incentives set forth herein in accordance with the terms and conditions of this Agreement. The County shall provide an Economic Development Grant to Case Farms Processing, Inc. with an estimated value of One million Three Hundred Ninety Five Thousand, ($1.395,000); with such a grant to be made available to Case Farms Processing, Inc. as set forth in Exhibit A.

A. The County shall pay to Case Farms Processing, Inc. in installments a total grant of One million Three Hundred Ninety Five Thousand, ($1,395,000); as shown on, and in accordance with terms and conditions described in, Exhibit A to this Agreement (the "**County Performance Grant**");

II. Representations.

The County represents and warrants that (a) they have the power and authority to bind themselves to the requirements of this Agreement and (b) this Agreement is executed under the authority granted to the County under North Carolina General Statutes 158-7.1, The Local Development Act of 1925, as amended, and 1987 Sessions Laws, Chapter 1002, a Local Act applying to the County.

III. Miscellaneous Provisions.

A. Independent Agreement. This Agreement and the conditions hereof only relate to the provisions and grants from the County set forth herein and do not limit or affect other commitments made by the County, the State of North Carolina, or other entities.

B. Governing Law. This Agreement has been drafted and shall be interpreted under the laws of the State of North Carolina and in the event any provision is found by a court of competent jurisdiction to be unenforceable or unconstitutional, all other provisions shall remain in full force and effect.

C. Binding Agreement. The parties hereto acknowledge that this Agreement and the foregoing actions and grants each represent binding contractual agreements among the parties hereto and that Case Farms Processing, Inc. is acting in reliance upon this Agreement and the provisions and grants provided herein in its decision as to whether it will expand its investment in Dudley/Wayne County, North Carolina.

D. Assignment. This Agreement shall be assignable by Case Farms Processing, Inc. to any entity that is controlled by, controls or under common control with Case Farms Processing, Inc. or in the case of a sale of substantially all of the operating assets of the facility, this Agreement may be assigned to the purchaser of the facility so long as the purchaser complies with this Agreement.

E. Survival. The contractual commitments provided for herein and made by the parties hereto shall be deemed to continue into the future, survive, and remain binding upon future elected officials fully permitted under applicable law.

F. Force Majeure. Case Farms Processing, Inc. shall not assume any responsibility for any event or failure to act that is due to any cause in whole or in part that is beyond Case Farms Processing, Inc.'s control, even if advised of same, foreseeable or in contemplation of the parties, including without limitation force majeure, the public enemy, fire, flood, earthquake, hurricane, strike or labor disputes, boycott, the inability to obtain raw materials, labor or transportation, the loss of any public or private supplied utilities, the regulations issued by any government or any of its agencies, acts of God, or any other cause similar or dissimilar to the foregoing.

G. Entire Agreement. This writing contains the entire agreement between the parties hereto and may be amended only by writing signed by all parties hereto.

Signature Page Follows

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day and year first above written.

WAYNE COUNTY

Attest:

Chairman
Wayne County Board of Commissioners

Clerk to the Board

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

BY:
Allison Speight, Finance Director

Case Farms Processing, Inc.

Attest:

By:

Title: TREASURER

Secretary

EXHIBIT A

Performance Goals

Year	Annual Job Increase (minimum)	Total Jobs in County and City (minimum as of 12.31.19)	Non Depreciated Capital Investment Increase (minimum)	Capital Investment Cumulative Totals (minimum)	County Grant Annual New Increment (maximum)	County Grant Payment Year (Amount attributed to prior year achievement)
2019	44	1,673	$49,000,000	$49,000,000	$199,286	$ - 0 -
2020					$199,286	$199,286
2021					$199,286	$199,286
2022					$199,286	$199,286
2023					$199,286	$199,286
2024					$199,286	$199,286
2025					$199,286	$199,286
2026						$199,286
Totals	44	1,673	$49,000,000	$49,000,000	$1,395,000	$1,395,000

Calculation Methodology:

Case Farms Processing, Inc.'s performance against the job creation, job maintenance, and the capital investment goals shall be reviewed by the County after submission by Case Farms Processing, Inc. before September of each year, beginning in CY 2019 for performance year 2019. The total amount of capital investment and job increases as of January 1st of that year shall be calculated; the total for each shall be expressed as a percentage of the respective total projected goal. The average of the two percentages shall be the achievement percentage of capital investment and job creation and the grant funds that shall be actually awarded in and for each calendar year based on that achievement, subject to the County Grant Annual New increment maximum and the following. Should the average percentage of the cumulative projected goal capital investment and job increase be less than 100% as of January 1st of any given year, the County shall accrue the amount of funds budgeted but unearned and such funds shall be paid out in the first year Case Farms Processing, Inc. attains in a given year at least 100% of its cumulative projected goals, in addition to paying the new increment amount of funds budgeted for that year. The payments by the County should Case Farms Processing, Inc. be current in all tax payments for that fiscal year and to the extent provided above that performance goals be met, shall be made by September 30th of each year beginning in 2020, for calendar year 2019. This grant shall expire on December 31, 2026. For clarification, if Case Farms Processing, Inc. does not submit performance data for a year before September of the normal review year, the funds budgeted will accrue and be reviewed by the County during the review year following Case Farms Processing, Inc.'s submission, but not after December 31, 2026 (that is, when the grant expires).

Example of Calculation Methodology:

	A	***B***	***C***	***D***	***E***
Year	*Annual Job Increase Goal (minimum)*	*Total Jobs Increase Cumulative Goal*	*Total Jobs Increase Cumulative Attained (% = C/B)*	*Capital Investment Cumulative Totals Goal*	*Actual Investment Cumulative Totals (%=E/D)*
2019	22	22	22 (50%)	49,000,000	$16,000,000 (33%)
2020	22	44	44 (100%)	33,000,000	$49,000,000 (100%)
2021					
2022					
2023					
2024					
2025					
2026					
Totals	**44**	**44**	**44 (100%)**	**$49,000,000**	**$49,000,000 (100%)**

Year 2019

(For calendar year 2019)
Average % attained = (50% [Jobs] + 33% [Investment]) ÷ 2 = 42%
Amount due from County payable by September 30, 2020 = .42 x $199,286 = $83,700
Amount unearned and being accrued $199,286 - $83,700 =$115,586

Year 2020

(For calendar year 2020)
Average % attained = (100% [Jobs] + 100% [Investment]) ÷ 2 = 100%
Amount due from County payable by September 30, 2021 = 1.00 x $199,286 = $199,286
2019 Accruals now earned and also due from County payable by September 30, 2021 = $115,586
Total due from County payable by September 30, 2021 = $199,286 + $115,586 = $314,872

Year 2021

(For calendar year 2021)
Average % attained = (100% [Jobs] + 100% [Investment]) ÷ 2 = 100%
Amount due from County payable by September 30, 2022 = 1.00 x $199,286 = $199,286

Total due from County payable by September 30, 2022 = $199,286

Definitions:

"Capital Investment" shall be the ad valorem tax value of the property located in the County that is owned by Case Farms Processing, Inc. its affiliates, or financing entities where Case Farms Processing, Inc. or its affiliates maintain operational control of the property. Any disputes as to the calculation of Capital Investment shall be subject to mediation between senior executives of the applicable parties, or if such mediation is not successful by an action at law or in equity with venue being in a court of competent jurisdiction in Wayne County, North Carolina.

"Budget" unless otherwise agreed in this Agreement, the County and City shall approve a budget for the specific grant amount offered to Case Farms Processing, Inc. by July 1st of each year that the respective grant is offered, for payment by the agreed-upon date.

No provision of this Agreement shall be construed or interpreted as creating a pledge of the faith and credit of the County within the meaning of any constitutional debt limitation. No provision of this Agreement shall be construed or interpreted neither as delegating governmental powers nor as a donation or a lending of the credit of the County within the meaning of the State Constitution. No provision of this Agreement shall be construed to pledge or to create a lien on any class or source of the County's moneys, nor shall any provision of the Agreement restrict to any extent prohibited by law, any action or right of action on the part of any future County governing body. To the extent of any conflict between this paragraph and any other provisions of this Agreement, this paragraph shall take priority.

Memorandum

To: Wayne County Board of Commissioners

From: Craig Honeycutt, County Manager

Date: 2/10/2021

Re: Personnel Policy Update – 02/16/2021 Meeting

Attached to this memo is a resolution to amend Article XI, Section 8 of the Wayne County Personnel Policy which addresses the county-sponsored 401(k) plan. The update will add "Bonus" to the pay types on which employee and employer 401(k) contributions will be based.

NORTH CAROLINA

WAYNE COUNTY

RESOLUTION #2021-_06: A RESOLUTION AMENDING THE WAYNE COUNTY PERSONNEL POLICY

WHEREAS, the Wayne County Board of Commissioners is authorized by North Carolina General Statutes(NCGS) 153A-94 to establish personnel policies that promote the hiring and retention of capable, diligent, and honest career employees; and

WHEREAS, the County Manager has recommended amending one article in the Personnel Policies previously adopted by Resolution of the Board of Commissioners; and

WHEREAS, after careful consideration of those changes the Board of Commissioners had determined that it wishes to adopt said changes by Resolution;

NOW, THEREFORE BE IT RESOLVED that the document entitled "WAYNE COUNTY PERSONNEL POLICY" previously adopted as the personnel policies for Wayne County Government, is hereby amended as follows:

Article XI, Section 8, change the item from

SECTION 8
Benefits/Other-Flexible

The County-sponsored 401(k) plan will match full time employee contributions at either 1% or 2% in whole percentages. Employees may contribute any amount above 2% of their gross salary. However, the County match is a maximum of 2%. Employees have the option to contribute a specific dollar amount of their salary each month to the 401(k) plan as opposed to a percentage. Although, employees are strongly encouraged to elect a percentage (1%, 2%, or greater) of salary to receive maximum benefit, if a specific dollar amount contribution amount is less than 1% of your current gross salary, you will not receive the 401(k) County match. Matches only apply to 401(k) Traditional & Roth plans. Both Full time and Part time employees may contribute to 457 Deferred Compensation. However, employer matches are not contributed towards 457 Deferred Compensation plans.
Examples of contribution scenarios:

Employee Contribution	Employer Match
0.5%	0%
1%	1%
1.5%	1%
2%	2%
5%	2%
Any Specific Dollar Amount	Possible 1% or 2% depending on monthly gross salary & dollar amount

As of July 1, 2017, 401(k) employee and employer contributions will be based on your total gross salary which includes the following pay types:

- Base salary (includes sick and vacation pay)
- Holiday pay
- Overtime
- Straight time
- Fluctuating overtime
- Retro pay
- Sheriff's special officers' pay

The following pay types will be excluded from 401(k) employee and employer contributions:

- Cell phone allowance
- Uniform allowance
- Longevity
- Travel allowance
- Opt Out Pay

Section 8 revised 6/20/17
By Jerilyn Lee, Director of H.R.

To:

Article XI, Section 8

SECTION 8
Benefits/Other-Flexible

The County-sponsored 401(k) plan will match full time employee contributions at either 1% or 2% in whole percentages. Employees may contribute any amount above 2% of their gross salary. However, the County match is a maximum of 2%. Employees have the option to contribute a specific dollar amount of their salary each month to the 401(k) plan as opposed to a percentage. Although, employees are strongly encouraged to elect a percentage (1%, 2%, or greater) of salary to receive maximum benefit, if a specific dollar amount contribution amount is less than 1% of your current gross salary, you will not receive the 401(k) County match. Matches only apply to 401(k) Traditional & Roth plans. Both Full time and Part time employees may contribute to 457 Deferred Compensation. However, employer matches are not contributed towards 457 Deferred Compensation plans.
Examples of contribution scenarios:

Employee Contribution	Employer Match
0.5%	0%
1%	1%
1.5%	1%
2%	2%
5%	2%

Any Specific Dollar Amount	Possible 1% or 2% depending on monthly gross salary & dollar amount

As of July 1, 2017, 401(k) employee and employer contributions will be based on your total gross salary which includes the following pay types:

- Base salary (includes sick and vacation pay)
- Holiday pay
- Overtime
- Straight time
- Fluctuating overtime
- Retro pay
- Sheriff's special officers' pay
- Bonus

The following pay types will be excluded from 401(k) employee and employer contributions:

- Cell phone allowance
- Uniform allowance
- Longevity
- Travel allowance
- Opt Out Pay

Section 8 revised 02/16/2021

"The Wayne County Board of Commissioners has adopted these Personnel Policies by Resolution in order to establish a personnel system which will recruit, select, develop, and maintain an effective and responsible work force. These Personnel Policies can only be amended by subsequent Resolution adopted by the Board of Commissioners."

This the 16th day of February 2021.

SEAL OF WAYNE COUNTY
FIAT JUSTITIA
NORTH CAROLINA

Wayne Aycock, Chairman
Wayne County Board of Commissioners

Carol Bowden, Clerk to the Board

Proposal for HR Consulting Services
Compensation Study for
Wayne County Sheriff's Office
Prepared by Susan B. Manning, HR Consultant
February 11, 2021

Purpose: To complete a compensation study for the Wayne County Sheriff's Office to ensure that salaries and pay ranges are competitive with the external labor market in order to meet the County's current and future business needs for attracting and retaining top quality employees and to ensure that employees are paid equitably based on their education and experience to improve employee morale.

Consultant:
Susan B. Manning, SPHR
P. O. Box 1627
Davidson, NC 28036
Email: susanbmanning@hotmail.com
Cell phone: 704-582-2943

Deliverables: Salary survey data for benchmark positions with updated compensation information from benchmark communities in the local area labor market and market rates for each benchmark position;

Custom survey document with benchmark job classifications;

Compensation analysis using survey data to determine the County's competitive position in the market;

Employee salary analysis to determine if employees are being paid competitively with the labor market and commensurate with their education and experience;

Final written report including recommendations for a revised pay plan for the identified job classifications based on salary survey results; recommendations for any changes to compensation procedures and practices; and an implementation plan including estimated budget options and timeline.

Survey Sources: 12-15 benchmark counties to be identified by the client in conjunction with the consultant (see attached list of suggested counties).

Benchmark Jobs: Key Sheriff's Office job classifications as identified by client.

Hours:	**80-100 hours** – Includes custom survey with compensation analysis, findings and recommendations, and final report in addition to meetings with client.
Duration:	**60-90 days** –February to May 2021
Rate:	$85 per hour plus expenses. Expenses are expected to be minimal.
Location:	Services may be provided on-site, off-site, on-line or by telephone.
Accountability:	Consultant will report biweekly or more frequently as needed to the Human Resources Director.
Confidentiality:	Consultant will protect the confidentiality of all personnel records as defined by State law, the Sheriff's Office and Wayne County policies and will maintain the confidentiality of all such information whether providing services on-site or off-site.
Billing:	Consultant will provide a detailed invoice of services provided and the hours worked on a monthly basis. Invoices are payable within 30 days following submission unless the city's financial operations require a different schedule. Any request for reimbursement of expenses will be included on the invoice and supported by appropriate documentation as required by Wayne County. Any mileage expenses will be reimbursed at the IRS rate.

Services Provided by the Consultant:

- Meet with the Sheriff's Office and Wayne County management to discuss expectations, strategies and key project deadlines and deliverables;
- Review all appropriate documents including the current pay plan, organization charts, turnover data, previous salary surveys, and class specifications for benchmark jobs;
- Identify benchmark jobs to be included in the custom salary survey that represent 75-80% of the employees in the Sheriff's Office;
- Prepare salary survey questionnaire to verify average salaries, salary ranges, and other forms of compensation for the target survey sources;
- Follow up with telephone surveys to supplement response rate from written surveys;
- Review League of Municipalities Annual Survey or other available County survey data to supplement custom survey responses;
- Analyze all survey data and prepare recommendations for changes in the salary ranges, projected implementation costs, employee compensation changes, and develop an updated pay plan;
- Assess salary compression across all salary ranges and job classifications in the Sheriff's Office and review employee qualification information in order to make recommendations for salary adjustments;

- Review compensation procedures/policies and recommend any changes to facilitate implementation of the new pay plan;
- Discuss recommendations with the Sheriff, County Manager, and HR Director before preparing final written report;
- Prepare final written report with recommendations and present to management.
- Develop presentation with recommendations to present to the Wayne County Board of Commissioners if desired by the client;
- Other services as may be requested by client.

Susan B. Manning, HR Consultant Date

Craig Honeycutt, County Manager Date

Suggested Listed of Counties to Survey:

Brunswick
Carteret
Cleveland
Franklin
Harnett
Johnston
Lee
Lenoir
Moore
Nash
Orange
Pitt
Wake