Wayne County, North Carolina
Board of Commissioners

April 21, 2026
224 E. Walnut Street
Courthouse 4th Floor
Goldsboro, NC 27530

WAYNECOUNTY
NORTH CAROLINA

MINUTES

PLEASE SILENCE ALL CELLPHONES

8:00 A.M. AGENDA BRIEFING

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 8:07 a.m. with Chairman Joe C. Daughtery reviewing the agenda.

Finance Director Angie Boswell reviewed the budget amendments and answered questions from the board.

County Attorney Andrew Neal reviewed the Resolution by the County of Wayne electing to participate in an Opioid Settlement with the Remnant Defendants' Settlement Agreement (RDSA): Associated Pharmacies, Inc. (and American Associated Pharmacies), J M Smith Corporation, Morris and Dickson Co., LLC., Lousiana Wholesale Drug Company, Inc., North Carolina Mutual Wholesale Drug Copmpany, Inc., and United Natural Foods, Inc. (and SuperValu).

Members present: Chairman Joe C. Daughtery, Vice-Chairman Chris Gurley, Barbara Aycock, Tim Harrell and Antonio Williams.

Members absent: Bevan Foster and Joe Democko.

At 8:26 a.m., Chairman Joe C. Daughtery recessed the Board of Commissioners meeting.

At 8:30 a.m., Chairman Joe C. Daughtery reconvened the Board of Commissioners meeting.

8:30 A.M. RECONVENE THE BOARD OF EQUALIZATION AND REVIEW

At 8:30 a.m., Chairman Joe C. Daughtery reconvened the Board of Equalization and Review.

Tax Director Alan Lumpkin gave an update on the appeals. He stated there were 36 informal appeals and explained the process going forward.

ADJOURN THE BOARD OF EQUALIZATION AND REVIEW

At 8:31 a.m., Chairman Joe C. Daughtery adjourned the Board of Equalization and Review.

RECONVENE WAYNE COUNTY BOARD OF COMMISSIONERS MEETING

At 8:31 a.m., Chairman Joe C. Daughtery reconvened the Board of Commissioners meeting.

9:00 A.M. CALL TO ORDER - Chairman Joe C. Daughtery

The Wayne County Board of Commissioners met on Tuesday, April 21, 2026, at 9:04 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: Chairman Joe C. Daughtery, Vice-Chairman Chris Gurley, Barbara Aycock, Antonio Williams, and Tim Harrell

Members absent: Joe Democko and Bevan Foster.

INVOCATION - Commissioner Bevan Foster

Vice-Chairman Chris Gurley gave the invocation.

PLEDGE OF ALLEGIANCE - Commissioner Bevan Foster

Vice-Chairman led the Board of Commissioners in the Pledge of Allegiance to the Flag of the United States of America.

APPROVAL OF MINUTES

1. Motion to Approve the April 7, 2026, Minutes.
   Upon motion of Commissioner Antonio Williams, the Board of Commissioners unanimously approved the April 7, 2026, Minutes.

DISCUSSION/ADJUSTMENT OF AGENDA

2. Motion to Approve the Adjusted April 21, 2026, Agenda.
   Upon motion of Vice-Chairman Chris Gurley, the Board of Commissioners unanimously approved the Adjusted April 21, 2026, Agenda. The adjustments made were as follows:

   - Add Resolution #2026-9: A Resolution by Wayne County to withdraw its membership from the Neuse River Council of Governments D/B/A Eastern Carolina Council and Authorizing the Wayne County Manager to send a Notice of such withdrawal to the Consent Agenda.

SPECIAL PRESENTATIONS

Time Limit of 6 to 10 Minutes

3. Recognition of Wayne County employees selected as America's 250 Public Service Champions

Assistant County Manager Ginger Moore recognized Anna Snyder, Kim McGuire, and Dave Cuddeback for being recipients of America's 250 Public Service Award and presented them with an award of recognition.

4. Motion to Approve the 2026 Volunteer Appreciation Proclamation, as presented by United Way Director Sherry Archibald.

United Way Director Sherry Archibald read the 2026 Volunteer Appreciation Proclamation, attached hereto as Attachment A, and introduced Community and Impact Engagement Director Pilar Parks and the new Housing Authority CEO, Michelle Wiggins. Mrs. Wiggins provided a brief history of her time at the housing authority, thanked the board for their time, and invited them to the meet-and-greet on May 6th.

At 9:15 a.m., Commissioner Bevan Foster joined the meeting.

5. Recognition of the Goldsboro High School Girls' Basketball Team.

Commissioner Tim Harrell recognized the Goldsboro High School Lady Cougars Basketball team for their State Championship win. Commissioner Bevan Foster spoke about the benefits and dedication required to be a student-athlete and congratulated the team on its successful season. Commissioner Antonio Williams congratulated the team and encouraged them to keep working hard.

9:15 A.M. PUBLIC HEARING

6. To receive public comments regarding the 2nd Amendment to an existing Economic Development Agreement between the City of Goldsboro and the County of Wayne regarding ParkEast Industrial Park Lot 6 (portion of Wayne County PIN: 3529211787).

At 9:26 a.m., Chairman Joe C. Daughtery opened the public hearing to receive public comments regarding the 2nd amendment to an existing Economic Development Agreement between the City of Goldsboro and the County of Wayne regarding ParkEast Industrial Park Lot 6 (portion of Wayne County PIN:3529211787).

No one presented themselves to speak.

At 9:27 a.m., Chairman Joe C. Daughtery closed the public hearing.

County Attorney Andrew Neal reviewed the existing agreement and the proposed amendment.

Upon motion of Vice-Chairman Chris Gurley, the Board of Commissioners unanimously approved the 2nd Amendment to an existing Economic Development Agreement between the City of Goldsboro and the County of Wayne regarding ParkEast Industrial Park Lot 6 (portion of Wayne County PIN: 3529211787), attached hereto as Attachment B.

APPOINTMENT COMMITTEE

7. Motion to appoint Rex Price to the Wayne County Planning Board for the term expiring October 2026.

   Upon motion of Commissioner Antonio Williams, the Board of Commissioners unanimously approved the appointment of Rex Price to the Wayne County Planning Board for the term expiring October 2026, filling the unexpired term of Brian Corbett.

8. Motion to Reappoint Deborah Harris to the Wayne Community College Board of Trustees.

   Upon motion of Commissioner Antonio Williams, the Board of Commissioners unanimously approved the reappointment of Deborah Harris to the Wayne Community College Board of Trustees.

9. Motion to Appoint Ronnie Anderson Barnes as Fire Commissioner for Pikeville Pleasant Grove Fire Department, replacing John D. Pate.

   Upon motion of Commissioner Antonio Williams, the Board of Commissioners unanimously approved the appointment of Ronnie Anderson Barnes as Fire Commissioner for Pikeville Pleasant Grove Fire Department, replacing John D. Pate.

10. Motion to Appoint Tiffany Blalock and Patria Braswell to the Wayne County Tourism Development Authority.

    Upon motion of Commissioner Antonio Williams, the Board of Commissioners unanimously approved the appointment of Tiffany Blalock and Patria Braswell to the Wayne County Tourism Development Authority.

CONSENT AGENDA

Upon motion of Commissioner Barbara Aycock, the Board of Commissioners approved the consent agenda with a vote of 5-1, with Commissioner Foster voting against.

11. Budget Amendments

    #342-Cooperative Extension/#344- Health Department/#346-Sheriff's Office/#350-Detention Center/#351-Health Department/#354-Finance/#358-Human Resources/#362-Detention Center/#363-SRO/#365-Social Services/#366-Facilities/#367-Solid Waste/#368-Social Services/#370-Detention Center/#374-Animal Control/#375-Finance/#377-OES/#379-Detention Center/#385-Social Services

12. Late present use value applications

13. Motion to Approve the Audit Contract with Nunn, Brashear, & Uzzell, P.A. for the Year Ended June 30, 2026.

    Attached hereto as Attachment C.

14. Motion to Adopt Resolution #2026-9: A resolution by Wayne County to withdraw its membership from the Neuse River Council of Governments D/B/A Eastern Carolina Council and Authorizing the Wayne County Manager to send a Notice of such withdrawal.

    Attached hereto as Attachment D.

NEW BUSINESS

15. Motion to Adopt a Resolution by the County of Wayne electing to participate in an Opioid Settlement with the Remnant Defendants' Settlement Agreement (RDSA): Associated Pharmacies, Inc. (and American Associated Pharmacies), J M Smith Corporation, Morris and Dickson Co., L.L.C., Louisiana Wholesale Drug Company, Inc., North Carolina Mutual Wholesale Drug Company, Inc., and United Natural Foods, Inc. (and SuperValu).

County Attorney Andrew Neal explained the Opioid Settlement regulations and answered questions from the Board.

Upon motion of Commissioner Tim Harrell, the Board of Commissioners unanimously approved to adopt a Resolution by the County of Wayne electing to participate in an Opioid Settlement with the Remnant Defendants' Settlement Agreement (RDSA): Associated Pharmacies, Inc. (and American Associated Pharmacies), J M Smith Corporation, Morris and Dickson Co., L.L.C., Louisiana Wholesale Drug Company, Inc., North Carolina Mutual Wholesale Drug Company, Inc., and United Natural Foods, Inc. (and SuperValu), attached hereto as Attachment E.

16. Motion to Adopt a Resolution by the County of Wayne Authorizing the Award of Opioid Settlements for the creation of a Wayne County Post-Overdose Response Team.

EMS Director Dave Cuddeback explained the request and the details for the Post-Overdose Response Team, and answered questions from the Board. Commissioner Bevan Foster stated he was happy to see this come to fruition.

Upon motion of Vice-Chairman Chris Gurley, the Board of Commissioners unanimously approved to adopt a Resolution by the County of Wayne Authorizing the Award of Opioid Settlements for the creation of a Wayne County Post-Overdose Response Team, attached hereto as Attachment F.

17. Motion to Adopt Resolution #2026-6: A Resolution Opposing Modifications to County Property Tax Authority.

County Manager Chip Crumpler read Resolution #2026-6: A Resolution Opposing Modifications to County Property Tax Authority, attached hereto as Attachment G. Chairman Joe C. Daughtery stated it was easy to take a stand against a tax increase, but county governments are mandated to provide services, and the cost of the services continues to rise, therefore, limiting property taxes for counties would cause a burden for everyone. Chairman Daughtery has asked County Manager Crumpler to compile a list of mandated services we must provide to citizens. He stated that he supports this resolution to continue providing these services.

Vice-Chairman Chris Gurley expressed his opinion on how the legislation is written and encouraged citizens to contact their legislators to ask how they recommend the county pay for the proposed decrease in revenue.

Commissioner Barbara Aycock stated that she receives calls from elderly citizens and wants to ensure they're covered. She stated that she explains to citizens how the county budget works and where the county spends its money, and that she doesn't know how the county will continue to cover the cost of these services with a reduced tax rate.

Commissioner Tim Harrell stated that he supports the resolution because he sees it as a way for the state to control the counties, and as local elected officials, they should be able to listen to citizens' requests and make responsible choices to do what is best for Wayne County without the State of North Carolina being involved. He stated that reduced revenues equal reduced services. He stated that there are additional unfunded mandates the County must pay for, and that without property tax revenue, it would not be possible.

Upon motion of Commissioner Tim Harrell, the Board of Commissioners adopted Resolution #2026-6: A Resolution Opposing Modifications to County Property Tax Authority with a vote of 5 to 1, with Commissioner Foster voting against.

COUNTY MANAGER'S REPORT

County Manager Chip Crumpler discussed the budget process for counties and the challenges of planning for changes in legislation affecting property tax revenue, and congratulated the Goldsboro High School Lady Cougars on their championship win.

BOARD OF COMMISSIONERS COMMITTEE REPORTS

Commissioner Antonio Williams congratulated the Lady Cougars and reminded the parents about the Summer Youth Intern Program.

Commissioner Barbara Aycock thanked Cooperative Extension Director Michelle Estrada for hosting a wonderful regional ECA Meeting.

Commissioner Bevan Foster attended the Wayne Preparatory Talent Show and thanked Octavius Murphy for the invitation. He spoke about the airmen deploying and asked the citizens to remember what they go through to keep themselves safe. He expressed his frustration about submitting goals each year for the board to accomplish and never receiving the support. He discussed the request from Dillard Academy for the playground equipment from School Street School and doesn't understand why it has taken months to get an answer, and expressed his frustration that his district never receives upgrades. He stated that he is frustrated that the Commissioners are opposed to reducing property taxes but aren't considering where they can cut budgetary costs to continue providing the mandated services.

Commissioner Tim Harrell addressed Commissioner Foster's concern regarding the playground equipment at Dillard Elementary and stated that it didn't belong to the county and that we couldn't legally remove it from the property without the Board of Education's permission. County Attorney Andrew Neal stated that the County doesn't legally own the property yet, but he has reached out to the Board of Education Attorney regarding the request and has not received a response. Commissioner Antonio Williams stated that it was a poor excuse because he doesn't understand why the County could invest money in a building it doesn't own, but can't approve the request to move the playground equipment. Commissioner Tim Harrell asked

Commissioner Bevan Foster what he was doing in his district to help Dillard with their failing school. Commissioner Bevan Foster argued that he was insinuating that the students didn't deserve a playground because they were failing. Commissioner Harrell responded that that was not the case, but he was willing to help in other ways.

At 10:15 a.m., Commissioner Bevan Foster left the meeting.

Commissioner Tim Harrell apologized to the citizens and the Board for his outburst and stated that he was happy to help the school with a playground, but reiterated that the County doesn't legally own the equipment and asked what the Board could do to help Dillard Academy avoid remaining the lowest-performing school in the County. Commissioner Antonio Williams stated that they haven't always been the lowest-performing school, but that the staff was excellent. Commissioner Tim Harrell stated that they are already funding the school through funds given to Wayne County Public Schools.

Vice-Chairman Chris Gurley encouraged citizens to call legislators regarding the proposed tax authority and congratulated the Lady Cougars on their championship win. He stated he was wearing yellow in support of his military friends, family, and neighbors, and asked that the community continue to support Seymour Johnson. He asked that Jack Best's family be in everyone's thoughts and prayers after his death and thanked the Johnston, Greene, and Lenior County Sheriff's Offices for their recent assistance to the Wayne County Sheriff's Office.

Chairman Joe C. Daughtery reminded everyone of the upcoming Mount Olive Pickle Festival and congratulated the town on their new Town Manager, Octavius Murphy. He discussed the new employment opportunities at FRC East, located at the Global Transpark in Lenior County, and encouraged citizens to apply.

CLOSED SESSION

At 8:31 a.m., upon motion of Chris Gurley, the Board of Commissioners unanimously declared itself in closed session to consult with an attorney employed or retained by the public body, which privilege is hereby acknowledged.

At 9:00 a.m., upon motion of Commissioner Barbara Aycock, the Board of Commissioners unanimously declared itself in regular session.

At 10:31 a.m., upon motion of Commissioner Barbara Aycock, the Board of Commissioners unanimously declared itself in closed session to discuss matters relating to the location or expansion of industries or other businesses in the area served by the public body, including agreement on a tentative list of economic development incentives that may be offered by the public body in negotiations, to discuss acquisition of real property, and to consult with an attorney employed or retained by the public body, which privilege is hereby acknowledged.

At 12:00 p.m., upon motion of Commissioner Antonio Williams, the Board of Commissioners unanimously declared itself in regular session.

Members present: Chairman Joe C. Daughtery, Vice-Chairman Chris Gurley, Barbara Aycock, Tim Harrell, Joe Democko (Second Session Only), and Antonio Williams. Members Absent: Bevan Foster.

Other Members Present: County Manager Chip Crumpler; Assistant County Manager Ginger Moore; County Attorney Andrew Neal; and Deputy Clerk to the Board Kayla Whitley.

ADJOURNMENT

At 12:03 p.m., Chairman Joe C. Daughtery adjourned the meeting of the Wayne County Board of Commissioners.

Kayla Whitley

Kayla Whitley, Deputy Clerk to the Board

Attachment A

NORTH CAROLINA

WAYNE COUNTY

WHEREAS, a sense of caring and a desire to share have motivated many men and women to volunteer their time and services to the needs of others in the Goldsboro community; and

WHEREAS, volunteers help the sick, the needy, the disabled, and enrich our lives through the arts, recreation and cultural activities; and

WHEREAS, the County of Wayne has many dedicated volunteers who give their time and expertise on boards and committees that benefit our citizens; and

WHEREAS, volunteer action is a powerful force for the solution of problems and volunteers are increasingly recognized as an important partner with governmental agencies; and

WHEREAS, volunteers have become an essential part of any prosperous community and volunteer services help expand programs and stretch our tax dollars; and

WHEREAS, Governor Josh Stein and the NC Commission on Volunteerism & Community Service recognize volunteers across the state for their contributions to each 100 counties; and United Way of Wayne County will recognize those volunteers and ALL Wayne County volunteers on April 27th at 5:30p.m. at the Paramount Theatre.

NOW, THEREFORE BE IT RESOLVED that the Wayne County Board of Commissioners does hereby proclaim the week of April 19-25, 2026, as

NATIONAL VOLUNTEER APPRECIATION WEEK IN WAYNE COUNTY

and urges all citizens to recognize and thank our volunteers across this country and within Wayne County as we acknowledge the importance of our volunteers and take the time to officially thank them for all they do.

Adopted this the 21st day of April, 2026.

Joe Daughtery, Chair
Wayne County Board of Commissioners

Attest:

Kayla Whitley
Deputy Clerk to the Board

NOTICE OF PUBLIC HEARING
NORTH CAROLINA
WAYNE COUNTY

Notice is hereby given that the Wayne County Board of Commissioners will hold a public hearing on Tuesday, April 21, 2026, at 9:15 a.m. in the Commissioners Meeting Room in the Wayne County Courthouse Annex, 224 E. Walnut St., Goldsboro, NC. The purpose of the public hearing is to receive public comments regarding the 2nd Amendment to an existing Economic Development Agreement between the City of Goldsboro and the County of Wayne regarding ParkEast Industrial Park Lot 6 (portion of Wayne County PIN: 3529211787).

All interested parties are invited to attend this public hearing and be heard. Written comments may be made in advance to the following:

Kayla Whitley, Deputy Clerk to the Board
Wayne County Board of Commissioners
P.O. Box 227
Goldsboro, NC 27533-0227
919-731-1445
carol.bowden@waynegov.com

This the 3rd day of April, 2026.

Kayla Whitely
Wayne County Deputy Clerk to the Board

STATE OF NORTH CAROLINA

COUNTY OF WAYNE

SECOND AMENDMENT TO THE MAY 21, 2024 AGREEMENT REGARDING THE ADDITIONAL DEVELOPMENT OF PARK EAST INDUSTRIAL PARK, WAYNE COUNTY, NORTH CAROLINA

THIS Second Amendment to the Original Agreement dated May 21, 2024, being made and entered into as of the 21st day of April, 2026 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 parties entered into an Agreement ("Original Agreement") on May 21, 2024, relating to four parcels located in the Park East Industrial Park owned by the County;

WHEREAS, the Original Agreement called for the City not to annex the subject properties but still provide water and sewer utilities;

WHEREAS, in exchange for the City's commitment to waive annexation in the Original Agreement, the County agreed to share equally with the City the general County ad valorem taxes on the real and personal property collected from said property described in this paragraph;

WHEREAS, the parties amended the Original Agreement on August 5, 2025, to incorporate an additional 31.83 acres within Park East identified by Wayne County PIN 3519915801 ("1st Amendment");

WHEREAS, the parties have agreed to amend the Original Agreement to incorporate Park East Lot 6 as depicted in Plat Cabinet L, Slide 37-E of the Wayne County Registry (403 Challen Court, Goldsboro, NC 27534).

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

1. Paragraph 3 of the original agreement, as revised by the 1st Amendment, is amended to read as follows:

   "The City agrees not to annex Park East Lot 6, Park East Lot 7, Park East Lot 9, Park East Lot 18, and the parcel identified as Wayne County PIN 3519915801. In exchange for that agreement, the County agrees to share equally with the City the general County ad valorem taxes on the real and personal property collected from said property described in this paragraph. The City shall forego a split of tax proceeds for Wayne County PIN 3519915801 until such time the County has received $2,539,800 in property tax revenues; thereafter, all tax revenues for the parcel shall be evenly split. The County shall provide an accounting of all taxes received for Wayne County PIN 3519915801 on a semi-annual basis beginning on July 1, and then again on January 15, and continuing each year thereafter. These shared taxes do not include any fire district taxes, street assessments, street lighting assessments, or any other future assessments for specific purposes. The City shall provide water and sewer to the properties. The City shall also provide an economic development grant to Project Blend/Feed and Select Genetics up front in the amount of the system development fees that would be charged to these two companies.

2. All other terms and conditions contained in the original Agreement and 1st Amendment shall remain in full force and effect.

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

CITY OF GOLDSBORO

BY: ______________________________
Charles Gaylor, IV, Mayor

ATTEST:

____
Laura Getz
City Clerk, Goldsboro City Council

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

BY: ______________________________
Catherine F. Gwynn, Finance Director

WAYNE COUNTY

BY: ______________________
Joseph C. Daughtery, Chairman
Wayne County Board of Commissioners

ATTEST:
____
Kayla Whitley
Deputy Clerk
Wayne County Board of Commissioners

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

BY: ______________________
Angie Boswell, Finance Director

RESOLUTION 2026 - 23

RESOLUTION APPROVING A SECOND AMENDMENT TO THE ECONOMIC DEVELOPMENT AGREEMENT BETWEEN THE CITY OF GOLDSBORO AND WAYNE COUNTY REGARDING PROPERTY IN THE PARK EAST INDUSTRIAL PARK

WHEREAS, the City of Goldsboro and County of Wayne entered into an economic development agreement regarding properties at ParkEast Industrial Park on May 21, 2024 and amended the agreement on August 5, 2025; and

WHEREAS, NCGS §160A-461 et. seq. authorizes two or more local government units to enter into contracts or agreements with each other in order to execute any undertaking; and

WHEREAS, the City has been asked to amend the 2025 agreement to include the City agreeing not to annex Park East Lot 6 and share the general County ad valorem taxes on the real and personal property.

NOW, THEREFORE, BE IT RESOLVED by the Goldsboro City Council that the Mayor is authorized to execute an amendment to the economic development agreement with Wayne County regarding property in the ParkEast Industrial Park.

This Resolution shall be incorporated into the official Minutes of the City of Goldsboro and shall be in full force and effect from and after this April 13, 2026.

Charles Gaylor, IV
Mayor

Attested by:

Laura Getz
City Clerk

CITY OF GOLDSBORO
INCORPORATED 1844 · 1881

NORTH CAROLINA

WAYNE COUNTY

AN AGREEMENT REGARDING THE ADDITIONAL DEVELOPMENT OF PARKEAST INDUSTRIAL PARK, WAYNE COUNTY, NORTH CAROLINA

THIS AGREEMENT entered into the 21st day of May, 2024, by and between the County of Wayne, North Carolina, hereinafter called "County", and the City of Goldsboro, North Carolina, hereinafter called "City".

WITNESSETH:

WHEREAS, Wayne County Development Alliance, Inc. and County are negotiation with Project Blend/Feed for the industrial development of Lots 7 and 9 in ParkEast; and

WHEREAS, Select Genetics has secured Lot 18 in ParkEast and intends to build a hatchery; and

WHEREAS, Wayne County Development Alliance, Inc. is in the process of constructing two Shell buildings on the parcel identified as Wayne County PIN 3519915801 in ParkEast; and

WHEREAS, NCGS §160A-461 et. seq. authorizes two or more local government unites to enter into contracts or agreement with each other in order to execute any undertaking; and

NOW THEREFORE, it is hereby agreed by and between County and the City as follows:

1. The County agrees to convey property to the North Carolina Railroad Company across Lot 7 of ParkEast for a railroad track to be constructed serving Project Blend/Feed and Select Genetics.

2. The City agrees to consider certain economic incentives on a case-by-case basis subject to Paragraphs 3 and 4.

3. The City agrees not to annex ParkEast Lot 7, ParkEast Lot 9, ParkEast Lot 18, and the parcel identified as Wayne County PIN 3519915801. In exchange for that agreement, the County agrees to share equally with the City the general County ad valorem taxes on the real and personal property collected from the Properties in this paragraph. These shared taxes do not include any fire district taxes, street assessments, street lighting assessments, or any other future assessments for specific purposes. The City shall provide water and sewer to the properties. The properties will be charged the outside of city rates for water and sewer. The City shall also provide an economic development incentive agreement to Project Blend/Feed and Select Genetics in an amount equal to the system development fees that would be charged to these two companies.

4. If a company voluntarily chooses to annex its property described in paragraph 3 above into the City, then the sharing of the ad valorem taxes on that specific annexed property will be null and void as of the date of the annexation. The City shall reimburse the County 50% of all future economic incentives paid by the County in the event a company voluntarily annexes into the City after issuance of a certificate of occupancy and the City did not previously match or exceed the economic incentives provided by the County. The City shall match the County's economic incentives in the event a company annexes prior to an issuance of certificate of occupancy.

5. The County shall be responsible for planning, permitting, and inspections for all the properties identified in paragraph 3 so long as they are not annexed into the City.

6. The County and City agree to assist each other, and other organizations as may be deemed necessary, in the application for and administration of any grants, direct state or federal appropriations, or other sources of funding that might reduce the development costs of the completion of this portion of ParkEast.

7. By executing this agreement, each party to this agreement hereby certifies that it is and will remain in compliance with the E-Verify program operated by the United States Department of Homeland Security and other federal agencies, as required by North Carolina General Statutes regarding contracts and agreements.

8. By executing this agreement, each party hereby certifies that as of the date of this agreement, it is not listed on the Final Iran Divestment List created by the NC State Treasurer pursuant to NCGS §143C-6A-4.

9. This interlocal agreement is authorized under NCGS §160A-460 through 466 and must be approved by written resolution of all governing bodies. It shall be governed and interpreted under the laws of the State of North Carolina. It may only be amended by mutual agreement of the parties with said amendment being approved by further resolutions of all governing bodies.

10. This agreement represents the entire agreement of the parties, and no party may rely on any other considerations or understandings not set out in this agreement. All signatories to this agreement attest that they are fully authorized by the respective entities to execute this agreement.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed by their duly authorized officers the day and year first above written.

WAYNE COUNTY

Chris Gurley, Chairman
Wayne County Board of Commissioners

ATTEST:

Carol Bowden
Clerk to the Board

SEAL OF WAYNE COUNTY NORTH CAROLINA

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

Angie Boswell
Wayne County Finance Director

CITY OF GOLDSBORO

Charles Gaylor, IV, Mayor
City of Goldsboro, NC

ATTEST:

Laura Getz
City Clerk

CITY OF GOLDSBORO INCORPORATED 1844-1881

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

Catherine F. Gwynn
City of Goldsboro Finance Director

STATE OF NORTH CAROLINA

COUNTY OF WAYNE

FIRST AMENDMENT TO THE MAY 21, 2024 AGREEMENT REGARDING THE ADDITIONAL DEVELOPMENT OF PARK EAST INDUSTRIAL PARK, WAYNE COUNTY, NORTH CAROLINA

THIS Amendment to the Original Agreement dated May 21, 2024, being made and entered into as of the 5th day of August, 2025 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 parties entered into an Agreement ("Original Agreement") on May 21, 2024 relating to four parcels located in the ParkEast Industrial Park which are owned by the County;

WHEREAS, the Original Agreement called for the City not to annex the subject properties but still provide water and sewer utilities;

WHEREAS, in exchange for the City's commitment to waive annexation in the Original Agreement, the County agreed to share equally with the City the general County ad valorem taxes on the real and personal property collected from said property described in this paragraph;

WHEREAS, as part of the project known as "Project Istanbul", the County has recruited a company to buy 31.83 acres located on a parcel covered under the Original Agreement (Wayne County PIN 3519915801);

WHEREAS, the County has reduced the sales price of the land by $2,539,800 as an economic incentive in exchange for the company's commitment to create 216 jobs and invest $82,618,125 in capital improvements; and

WHEREAS, the parties have agreed to amend the Original Agreement in order for the County to recoup its money from the reduction in sales price.

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

1. Paragraph 3 of the original agreement is amended to read as follows:

"The City agrees not to annex Park East Lot 7, Park East Lot 9, Park East Lot 18, and the parcel identified as Wayne County PIN 3519915801. In exchange for that agreement, the County agrees to share equally with the City with the City the general County ad valorem taxes on the real and personal property collected from said property described in this paragraph. The City shall forego a split of tax proceeds for Wayne County PIN 3519915801 until such time the County has received $2,539,800 in property tax revenues; thereafter, all tax revenues for the parcel shall be evenly split. The County shall provide an accounting of all taxes received for Wayne County PIN 3519915801 on a semi-annual basis beginning on July 1, and then again on January 15, and continuing each year thereafter. These shared taxes do not include any fire district taxes, street assessments, street lighting assessments, or any other future assessments for specific purposes. The City shall provide water and sewer to the properties. The City shall also provide an economic development grant to Project Blend/Feed and Select Genetics up front in the amount of the system development fees that would be charged to these two companies.

2. All other terms and conditions contained in the original Agreement shall remain in full force and effect.

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: ______________________
Charles Gaylor, IV, Mayor

ATTEST:

____
Laura Getz
City Clerk, Goldsboro City Council

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

BY: ______________________
Catherine F. Gwynn, Finance Director

WAYNE COUNTY

BY: Barbara Aycock
Barbara Aycock: Chairwoman
Wayne County Board of Commissioners

ATTEST:
Carol Bowden
Carol Bowden
Clerk. Wayne County Board of Commissioners

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

BY: Angela G Boswell
Angie Boswell, Finance Director

STATE OF NORTH CAROLINA

COUNTY OF WAYNE

FIRST AMENDMENT TO THE MAY 21, 2024 AGREEMENT REGARDING THE ADDITIONAL DEVELOPMENT OF PARK EAST INDUSTRIAL PARK, WAYNE COUNTY, NORTH CAROLINA

THIS Amendment to the Original Agreement dated May 21, 2024, being made and entered into as of the 5th day of August, 2025 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 parties entered into an Agreement ("Original Agreement") on May 21, 2024 relating to four parcels located in the ParkEast Industrial Park which are owned by the County;

WHEREAS, the Original Agreement called for the City not to annex the subject properties but still provide water and sewer utilities;

WHEREAS, in exchange for the City's commitment to waive annexation in the Original Agreement, the County agreed to share equally with the City the general County ad valorem taxes on the real and personal property collected from said property described in this paragraph;

WHEREAS, as part of the project known as "Project Istanbul", the County has recruited a company to buy 31.83 acres located on a parcel covered under the Original Agreement (Wayne County PIN 3519915801);

WHEREAS, the County has reduced the sales price of the land by $2,539,800 as an economic incentive in exchange for the company's commitment to create 216 jobs and invest $82,618,125 in capital improvements; and

WHEREAS, the parties have agreed to amend the Original Agreement in order for the County to recoup its money from the reduction in sales price.

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

1. Paragraph 3 of the original agreement is amended to read as follows:

"The City agrees not to annex Park East Lot 7, Park East Lot 9, Park East Lot 18, and the parcel identified as Wayne County PIN 3519915801. In exchange for that agreement, the County agrees to share equally with the City with the City the general County ad valorem taxes on the real and personal property collected from said property described in this paragraph. The City shall forego a split of tax proceeds for Wayne County PIN 3519915801 until such time the County has received $2,539,800 in property tax revenues; thereafter, all tax revenues for the parcel shall be evenly split. The County shall provide an accounting of all taxes received for Wayne County PIN 3519915801 on a semi-annual basis beginning on July 1, and then again on January 15, and continuing each year thereafter. These shared taxes do not include any fire district taxes, street assessments, street lighting assessments, or any other future assessments for specific purposes. The City shall provide water and sewer to the properties. The City shall also provide an economic development grant to Project Blend/Feed and Select Genetics up front in the amount of the system development fees that would be charged to these two companies.

2. All other terms and conditions contained in the original Agreement shall remain in full force and effect.

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: ______________________
Charles Gaylor, IV, Mayor

ATTEST:

____
Laura Getz
City Clerk, Goldsboro City Council

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

BY: ______________________
Catherine F. Gwynn, Finance Director

WAYNE COUNTY

BY: ______________________

Barbara Aycock: Chairwoman
Wayne County Board of Commissioners

ATTEST:

____

Carol Bowden
Clerk. Wayne County Board of Commissioners

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

BY: ______________________

Angie Boswell, Finance Director

CONTRACT TO AUDIT ACCOUNTS

The	Governing Board County of Wayne, North Carolina
of	Primary Government Unit County of Wayne, North Carolina
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

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

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/26	Date Audit Will Be Submitted to LGC 12/31/26

Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by "U.S. Auditing Standards – AICPA (Clarified)," referred to as 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). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended $100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is $1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under 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 staff of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

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 or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or 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 to 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 the Auditor's receipt of an updated peer review report. If the audit firm receives a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

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

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 six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they 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 the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an Auditor issues an AU-C §260 report, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "Governance Letter," LGC staff does not require the report to be submitted unless the Auditor cites significant findings or issues from the audit, as defined in AU-C §260 paragraphs 12 - 14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

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

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

13. If the audit firm is required by the Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

14. In accordance with G.S. 159-34, the Finance Officer of the Unit is responsible for filing the audited financial statements with the Secretary of the Local Government Commission.

The Auditor may upload the audit report and related documents through the LGC's electronic submission system; however, submission shall not be deemed complete until the Finance Officer has reviewed and certified the submission.

The Auditor, Finance Officer, other Unit staff member designated by the Finance Officer, or a third party approved by the Unit may enter all Data Input Report information except the information on the "transmittal doc info" tab. The "transmittal doc info" tab must be completed by the Auditor.

The Finance Officer shall review, approve, and certify the accuracy and completeness of the Data Input Report (DIR) in the LGC's LOGOS system prior to LGC review, regardless of whether the DIR is prepared by the Auditor or the Unit.

Finance Officer certification is required for any corrected or revised submissions.

Finance Officer certification of the DIR shall be completed in a timely manner following notification that the DIR is ready for review and within time frames prescribed by the LGC. Failure to complete certification in a timely manner may result in the audit being considered late due to unit action rather than auditor performance

The Auditor shall conduct the audit in accordance with generally accepted auditing standards and shall ensure that the financial statements are prepared in accordance with generally accepted accounting principles as of the fiscal year end. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented in required supplementary information, separate from the basic financial statements, and shall not be included in the audit opinion. The Auditor shall confirm that such information reconciles to the financial statements and is consistent with applicable accounting guidance and any LGC reporting requirements.

The Finance Officer shall certify in a timely manner that all data inputted in LOGOS used for preparation of the financial statements and required supplementary information is complete and accurate.

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

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

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

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Paragraph 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

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

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

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

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

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

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

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

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

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

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 or 2024 Revision* (as applicable). Preparing financial statements in their entirety 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, the Auditor must document and include in the audit workpapers how the Auditor 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 Board 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 of the LGC. The Auditor's presentation to the Governing Board 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;
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 Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.

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

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

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

33. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.

34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03. 0502.

For contracts with an anticipated audit submission date exceeding six months after fiscal year end, please use this space to explain the reason for the late submission, as required by Paragraph 6 of this contract form:

N/A

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 *Government Auditing Standards,2018 Revision*. Refer to Paragraph 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: The individual at the 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:***
Angela Boswell, CLGFO	Wayne County Finance Officer	Angie.Boswell@WayneGov.com

OR Not Applicable ☐ *(Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits 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 Paragraphs 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit firm for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the Unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in Rule 20 NCAC .0503 shall be submitted to the Secretary of the LGC 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 Unit	County of Wayne, North Carolina
Audit Fee (financial and compliance if applicable)	$ 86,425
Fee per Major Program (if not included above)	$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$ 25,800
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$ 112,225

Discretely Presented Component Unit	N/A
Audit Fee (financial and compliance if applicable)	$
Fee per Major Program (if not included above)	$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Nunn, Brashear, & Uzzell, P.A.	
Authorized Firm Representative (typed or printed)* Danna Layne, CPA, CFE	Signature*
Date*	Email Address* DLayne@nbco.com

GOVERNMENTAL UNIT

Governmental Unit* County of Wayne, North Carolina	
Date Governing Board Approved Audit Contract* **(Enter date in box to right)**	4/21/26
Mayor/Chairperson (typed or printed)* Joe Daughtery	Signature* Joe C Daughtery
Date 4/21/26	Email Address* Joe.Daughtery@Waynegov.com

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

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	$ 112,225
Primary Governmental Unit Finance Officer* (typed or printed) Angela Boswell	Signature* Angela G Boswell
Date of Preaudit Certificate* 4/21/26	Email Address* Angie.Boswell@Waynegov.com

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU* N/A	
Date DPCU Governing Board Approved Audit Contract* **(Enter date in box to right)**	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

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

DPCU – PREAUDIT CERTIFICATE

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

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

Sum Obligated by this Transaction:	$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Preaudit Certificate*	Email Address*

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

PRINT

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

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J.R. SABATELLI, CPA

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

March 21, 2024

To Board of Commissioners and Chip Crumpler, County Manager

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

We are pleased to confirm our understanding of the services we are to provide for the County of Wayne, North Carolina for the years ended June 30, 2024, June 30, 2025, and June 30, 2026.

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 disclosures, which collectively comprise the basic financial statements, of the County of Wayne, North Carolina as of and for the years ended June 30, 2024, June 30, 2025, and June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) 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 (GAAS). 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 appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.
2) Other Postemployment Benefit Schedules
3) Local Government Employees' Retirement System Schedules
4) Register of Deeds Supplemental Retirement 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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements.

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

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and 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. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include 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) and the State Single Audit Act.

Auditors Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Amendments of 1996; and the provisions of the Uniform Guidance, the State Single Audit Act, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance and the State Single Audit Act, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, 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 the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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 or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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. We will include such matters in the reports required for a Single Audit. 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 have identified the following significant risk(s) of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, budgetary line items, and outlying government offices/locations. Accordingly, we have considered these as significant risks.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and the State Single Audit Act, 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 and the State Single Audit Act.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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, *Government Auditing Standards*, and the Uniform Guidance and the State Single Audit Act.

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 provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and the State Single Audit Act 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's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the County of Wayne's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Act.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the County of Wayne in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance and the State Single Audit Act based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes 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.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective 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 internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, 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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and the State Single Audit Act; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; 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, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and the State Single Audit Act, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance and the State Single Audit Act. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance and the State Single Audit Act; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance and the State Single Audit Act; (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 schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). 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. Your responsibilities include acknowledging to us in the written 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.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

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 auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to N.C. Local Government Commission; 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 N.C. 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. 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 N.C. Local Government Commission. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Danna J. Layne, CPA, CFE is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our begin date will vary based on the readiness of the Wayne County Finance Office.

The audit fees for the financial audit including compliance and financial statement preparation will be $103,775 for the fiscal year ending June 30, 2024, $107,925 for the fiscal year ending June 30, 2025, and $112,225 for the fiscal year ending June 30, 2026.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Management and the Board of Commissioners 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, add a separate section, 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 issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state 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 and the State Single Audit Act reports on internal control over compliance will state 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 and the State Single Audit Act. Both reports will state that the report is not suitable for any other purpose.

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 attached copy and return it to us.

Very truly yours,

Danna J. Layne, C.P.A. C.F.E.

Nunn, Brashear, & Uzzell, P.A.

RESPONSE:

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

Management signature: ____________ ✓

Title: County Manager

Date: 6/4/24

Governance signature: ____________

Title: Chairman of the Board

Date: June 4, 2024

Bernard Robinson & Company, L.L.P.

Report on the Firm's System of Quality Control

July 24, 2023

To the Partners of Nunn, Brashear & Uzzell, P.A. and the Peer Review Committee of the Costal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Nunn, Brashear & Uzzell, P.A. (the firm) in effect for the year ended February 28, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirement of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nunn, Brashear & Uzzell, P.A. in effect for the year ended February 28, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Nunn, Brashear & Uzzell, P.A. has received a peer review rating of *pass*.

Bernard Robinson & Company, L.L.P.

BERNARD ROBINSON & COMPANY, L.L.P.

1501 Highwoods Blvd., Ste. 300 (27410)
P.O. Box 19608 | Greensboro, NC 27419
P: 336-294-4494 • F: 336-294-4495

brccpa.com

Attachment D

NORTH CAROLINA
WAYNE COUNTY

RESOLUTION #2026-9: A RESOLUTION BY WAYNE COUNTY TO WITHDRAW ITS MEMBERSHIP FROM THE NEUSE RIVER COUNCIL OF GOVERNMENTS D/B/A EASTERN CAROLINA COUNCIL AND AUTHORIZING THE WAYNE COUNTY MANAGER TO SEND A NOTICE OF SUCH WITHDRAWAL

WHEREAS, Wayne County ("County") is a member of the Neuse River Council of Governments d/b/a Eastern Carolina Council ("ECC") pursuant to the authority granted in Article 20, Part 2 of Chapter 160A of the North Carolina General Statutes; and

WHEREAS, pursuant to N.C. Gen. Stat. § 160A-474 and Article II, Section 4. of the ECC's Amended and Restated Charter and Bylaws ("Bylaws"), any member may withdraw from ECC at the end of any fiscal year by giving at least 60 days' written notice to each of the other members; and

WHEREAS, Wayne County now wishes to withdraw from membership in the ECC; and

WHEREAS, the Wayne County Board of Commissioners wish to authorize the Wayne County Manager to prepare and give notice of such withdrawal to the other members of ECC in accordance with applicable law and the Bylaws.

NOW, THEREFORE BE IT RESOLVED, that the Wayne County Board of Commissioners hereby approves the withdrawal of the County from membership in the ECC and authorizes the County Manager to prepare, execute, and send notice of such withdrawal to all other members of ECC in accordance with N.C. Gen. Stat. § 160A-474 and Article II, Section 4 of the Bylaws and to sign any other relevant and necessary documents to effectuate such withdrawal.

Adopted this the 21st day of April, 2026.

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

ATTEST:

Kayla Whitley, Deputy Clerk to the Board

SEAL OF WAYNE COUNTY
FIAT JUSTITIA
NORTH CAROLINA

NORTH CAROLINA

COUNTY OF WAYNE

RESOLUTION #2026-7: A RESOLUTION BY THE COUNTY OF WAYNE AUTHORIZING RESOLUTION AUTHORIZING PARTICIPATION IN THE REMNANT DEFENDANT OPIOID SETTLEMENT AGREEMENT

WHEREAS, the County of Wayne (the "Subdivision") has been involved in litigation and/or potential claims relating to the opioid epidemic; and

WHEREAS, a proposed nationwide settlement known as the Remnant Defendant Settlement Agreement (the "Agreement") has been negotiated to resolve claims against certain opioid-related defendants; and

WHEREAS, the Agreement provides for monetary payments and other relief to participating political subdivisions, with allocations determined pursuant to the Plan of Allocation set forth in Exhibit E of the Agreement; and

WHEREAS, the Agreement contemplates participation by political subdivisions through execution of required participation documents and releases, and provides for the administration and distribution of settlement funds by a Notice and Claims Administrator (see § VI(B)(1)(d)); and

WHEREAS, participation in the Agreement is intended to secure funding for opioid remediation and related purposes for the benefit of the Subdivision and its residents.

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

1. The Subdivision hereby approves participation in the Remnant Defendant Settlement Agreement and elects to become a Participating Subdivision, subject to the terms and conditions set forth therein.

2. The County Manager and Finance Director are hereby authorized to execute all necessary documents required for participation in the Agreement, including any Participation Agreement, Release, or related certifications.

3. The Subdivision acknowledges that any settlement funds received will be allocated pursuant to Exhibit E and administered in accordance with the Agreement, including any applicable State-Subdivision Agreement governing distribution and use of funds (§ I(VV)).

4. The Subdivision agrees to comply with all applicable terms of the Agreement, including requirements related to claims submission, release of claims, and use of funds for approved opioid remediation purposes.

Adopted this the 21st day of April, 2026.

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

ATTEST:

Kayla Whitley, Deputy Clerk to the Board

Rubris

7900 Westpark Drive
Suite A100
McLean, VA 22102
(571) 397-2050
www.rubris.com

New National Opioids Settlement: Six Remnant Defendants
Notice and Claims Administrator
opioidsparticipation@rubris.com

To: Wayne County, NC
Reference Number: CL-2018741

THIS PACKAGE CONTAINS DOCUMENTATION TO PARTICIPATE IN THE NEW NATIONAL OPIOIDS SIX REMNANT DEFENDANTS SETTLEMENT. YOU MUST TAKE ACTION IN ORDER TO PARTICIPATE.

Deadline: Monday, May 4, 2026

A new proposed national opioids settlement ("*Six Remnant Defendants Settlement*") has been reached with six regional distributors/dispenser defendants: Associated Pharmacies, Inc. (and American Associated Pharmacies); J M Smith Corporation; Louisiana Wholesale Drug Company, Inc.; Morris and Dickson Co.; North Carolina Mutual Wholesale Drug Company, Inc.; and United Natural Foods, Inc. (including its subsidiaries SuperValu and Advantage Logistics) (each individually, a "*Remnant Defendant*," and, collectively, the "*Six Remnant Defendants*"). This package is a follow-up communication to the *Notice of National Opioids Settlement* recently sent electronically.

You are receiving this package, which includes a *Combined Subdivision Participation and Release Form*, because your entity is eligible to participate.

This electronic envelope contains:

- A *Combined Subdivision Participation and Release Form* for the *Six Remnant Defendants Settlement* that your entity is eligible to join, including a release of any claims.

The *Combined Subdivision Participation and Release Form* must be executed, without alteration, and submitted on or before Monday, May 4, 2026, for your entity to be included in the initial participation calculations and payment eligibility under the *Six Remnant Defendants Settlement*.

The MDL Plaintiffs' Executive Committee recommends that subdivisions agree to the settlement. If a subdivision elects to participate in the *Six Remnant Defendants Settlement* by executing the *Combined Subdivision Participation and Release Form*, the subdivision elects to participate in the settlement as to all *Six Remnant Defendants*. A subdivision cannot elect to participate in the settlement as to fewer than all *Six Remnant Defendants*. Based upon *Combined Subdivision Participation and Release Forms* received on or before Monday, May 4, 2026, the participation rate will be used by each *Remnant Defendant* to

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7900 Westpark Drive
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McLean, VA 22102
(571) 397-2050
www.rubris.com

individually determine whether participation is sufficient to move forward. If the settlement moves forward, your release will become effective as to all *Remnant Defendants* that determine to move forward. If a *Remnant Defendant* determines not to move forward, your release as to that *Remnant Defendant* will not become effective.

You are encouraged to discuss the terms and benefits of the *Six Remnant Defendants Settlement* with your counsel. Information and documents regarding the *Six Remnant Defendants Settlement*, can be found on the national settlement website at *https://nationalopioidsettlement.com/*. This website will be supplemented if additional documents are created.

How to return signed forms:

There are three methods for returning the executed *Combined Subdivision Participation and Release Form* to the Notice and Claims Administrator:

(1) *Electronic Signature via DocuSign*: Executing the *Combined Subdivision Participation and Release Form* electronically through DocuSign will return the signed form to the Notice and Claims Administrator and associate your form with your entity's records. Electronic signature is the most efficient method for returning the *Combined Subdivision Participation and Release Form*, allowing for more timely participation and the potential to meet higher settlement payment thresholds, and is therefore strongly encouraged.

(2) *Manual Signature returned via Rubris Platform Portal*: If your entity is unable to return an executed *Combined Subdivision Participation and Release Form* using DocuSign, the signed *Combined Subdivision Participation and Release Form* may be submitted via the Rubris Platform Portal. Please utilize the link within the New National Opioid Settlement Notice email in order to upload your entity's *Combined Subdivision Participation and Release Form* directly to the Rubris Platform Portal.

(3) *Manual Signature returned via electronic mail*: If your entity is unable to return an executed *Combined Subdivision Participation and Release Form* using DocuSign, the signed *Combined Subdivision Participation and Release Form* may be returned via electronic mail to *opioidsparticipation@rubris.com*. Please include the name, state, and reference ID of your entity in the body of the email and use the subject line *Combined Subdivision Participation and Release Form* – [Entity Name, Entity State] – [Reference ID].

Detailed instructions on how to sign and return the *Combined Subdivision Participation and Release Form*, including changing the authorized signer, can be found at National Opioid Settlement Website. You may also contact *opioidsparticipation@rubris.com*.

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Suite A100
McLean, VA 22102
(571) 397-2050
www.rubris.com

The sign-on period ends on Monday, May 4, 2026.

If you have any questions about executing the *Combined Subdivision Participation and Release Form,* please contact your counsel or the Notice and Claims Administrator at *opioidsparticipation@rubris.com*.

Thank you,
Notice and Claims Administrator

The Notice and Claims Administrator is retained to provide the settlement notice required by the settlement agreement referenced above and to manage the collection of settlement participation forms from the settlement.

EXHIBIT G

Six (6) Remnant Defendants'
Combined Subdivision Participation and Release Form
("Combined Participation Form")

Governmental Entity: Wayne County	State: NC
Authorized Official:	
Address 1:	
Address 2:	
City, State, Zip:	
Phone:	
Email:	

The governmental entity identified above ("Governmental Entity"), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the six (6) Remnant Defendants' Settlement Agreement ("RDSA"), dated February 3, 2026, and described further in Paragraph 1, and acting through the undersigned authorized official, hereby elects to participate in the RDSA, release all Released Claims against all Released Entities, and agrees as follows:

1. The Governmental Entity hereby elects to participate in the RDSA as a Participating Subdivision with each of the following six (6) Remnant Defendants that are parties to the RDSA: (1) Associated Pharmacies, Inc. (and American Associated Pharmacies), (2) J M Smith Corporation, (3) Morris and Dickson Co., L.L.C., (4) Louisiana Wholesale Drug Company, Inc., (5) North Carolina Mutual Wholesale Drug Company, Inc., and (6) United Natural Foods, Inc. (and SuperValu).

2. The Governmental Entity is aware of and has reviewed the RDSA, understands that all capitalized terms not defined in this Combined Participation Form have the meanings defined in the RDSA, and agrees that by executing this Combined Participation Form, the Governmental Entity elects to participate in the RDSA and become a Participating Subdivision as provided in the RDSAs.

3. The Governmental Entity shall promptly, and in any event no later than 14 days after the Reference Date and prior to the filing of the Consent Judgment, dismiss with prejudice any Released Claims that it has filed against any Released Entity in the RDSA. With respect to any Released Claims pending in *In Re National Prescription Opiate Litigation*, MDL No. 2804, the Governmental Entity authorizes the Plaintiffs' Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal with Prejudice for each of six (6) Remnant Defendants listed in Paragraph 1 above substantially in the form found at *https://nationalopioidsettlement.com/additional-settlements/*.

4. The Governmental Entity agrees to the terms of each of the RDSA pertaining to Participating

Subdivisions as defined therein.

5. By agreeing to the terms of the RDSA settlements and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.

6. The Governmental Entity agrees to use any monies it receives through the RDSA solely for the purposes provided therein.

7. The Governmental Entity submits to the jurisdiction of the MDL Court and agrees to follow the process for resolving any disputes described in the RDSA.

8. The Governmental Entity has the right to enforce the RDSA as provided therein.

9. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes of the RDSA, including without limitation all provisions related to release of any claims, and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in his or her official capacity whether elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in the RDSA in any forum whatsoever. The release provided for in the RDSA is intended by the Parties to be broad and shall be interpreted so as to give the Released Entities in the RDSA the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The RDSA shall be a complete bar to any Released Claim against the Released Entities.

10. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the RDSA.

11. In connection with the releases provided in the RDSA, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

> **General Release; extent.** A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims in the RDSA, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the RDSA.

12. The Governmental Entity understands and acknowledges that nothing herein is intended to modify in any way the terms of any of the RDSA, to which Governmental Entity hereby agrees. To the extent this Combined Participation Form is interpreted differently from the RDSA in any respect, the RDSA controls.

I have all necessary power and authorization to execute this Combined Participation Form on behalf of the Governmental Entity.

Signature: ____________________

Name: ____________________

Title: ____________________

Date: ____________________

NORTH CAROLINA

WAYNE COUNTY

RESOLUTION #2026-_8_: A RESOLUTION BY THE COUNTY OF WAYNE TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS

WHEREAS Wayne County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids; and

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and bankruptcy resolutions ("Opioid Settlement Funds") are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation ("MOA") and the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation ("SAAF"), SAAF-2, and SAAF-3; and

WHEREAS Wayne County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA; and

WHEREAS section E.6 of the MOA states that, before spending opioid settlement funds, the local government's governing body must adopt a separate resolution that:

(i) indicates that it is an authorization for expenditure of opioid settlement funds; and,

(ii) states the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy; and,

(iii) states the amount dedicated to each strategy for a specific period of time.

NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA and SAAF, Wayne County authorizes the expenditure of opioid settlement funds as follows:

1. First strategy authorized
    a. Name of strategy: Post-Overdose Response Team
    b. Strategy is included in Exhibit A.
    c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Number 8 (Exhibit A)
    d. Amount authorized for this strategy: $1,152,847.70
    e. Period of time during which expenditure may take place:
       Start date May 1, 2026, through End date June 30, 2029
    f. Description of the program, project, or activity: Wayne County will create a Post-Overdose Response Team within its Emergency Medical Services Department. The team will connect people who have experienced non-fatal drug overdoses to wrap-around services to improve their health and well-being. Funding will be used to employ four full-time County employees for an initial period of three years. Employees will provide 24/7 coverage using a pre-

established EMS schedule (24 hour shifts with 72 hours of downtime between each shift). The employees will be dedicated Post-Overdose Response Team employees, and only services performed as part of the Post-Overdose Response Team will be paid for with Opioid Settlement funds. The funds will also be used to purchase equipment for the program. The equipment includes: 1 Ford Explorer, 1 suction unit used to treat asphyxiation during overdoses, and the purchase of buprenorphine and naloxone. The equipment will not be used by any other department or agency other than the Post-Overdose Response Team.

g. Provider: Wayne County Emergency Medical Services

The total dollar amount of Opioid Settlement Funds appropriated across the above-named and authorized strategies is $1,152,847.70.

Adopted this the 21st day of April, 2026.

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

ATTEST:

Kayla Whitley, Deputy Clerk to the Board

SEAL OF WAYNE COUNTY
FIAT JUSTITIA
NORTH CAROLINA

WAYNE COUNTY

Emergency Medical Services

134 N. John St. Goldsboro, NC 27530 Phone: (919) 705-1851

Wayne County EMS Emergency Medical Services

April 6, 2026

To: Wayne County EMS Leadership

From: Dave Cuddeback

Subject: PORT (Post Overdose Response Team)

Over the past five (5) years, Wayne County North Carolina has transitioned from a rural environment into a small metropolitan region (Rural Health Information Hub). As this transition has occurred, so have the social issues that have placed an increased demand on law enforcement and health and human services within our county.

In 2025 Wayne County was determined to be a HPSA (Health Professional Shortage Area) for Primary Care, Dental Care and Mental Health while being recognized as having a significant medically underserved population.

People living in areas with lower educational attainment and high poverty are at greater risk of developing long-term opioid use. A 2008-2015 study found that people living at or below the poverty line accounted for 31% of opioid overdose victims, while those not in the labor force accounted for 47%.

Underserved populations often have lower access to treatment, such as medication-assisted treatment (MAT) for opioid use disorder. A 2021 study noted that a lower proportion of people from racial and ethnic minority groups received treatment compared with white people. Lack of access to mental health services and addiction treatment in these communities contributes to high rates of self-medication.

In response, Wayne County EMS would like to ultimately take lead on the development and delivery of a PORT (Post Overdose Response Team) for the citizens of Wayne County.

WAYNE COUNTY

Emergency Medical Services

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Wayne County EMS Emergency Medical Services

A post-overdose response team (PORT), also referred to as a Quick Response Team (QRT) or a Rapid Response Team (RRT), is an overdose follow-up program that allows agencies to visit a person who experienced an overdose within 8-24 hours of the incident. PORTs provide support, education, and access to evidence-based treatment such as medication for opioid use disorder (MOUD) and other life-saving resources.

People who have experienced an overdose are exponentially more likely to experience another overdose. Interventions such as PORT programs provide individuals with the information and resources, they need to improve their health and safety. They create relationships with people who use drugs in the community and can offer a variety of wraparound health and social services. In short, PORT programs save lives.

PORT programs identify people who have recently experienced an overdose and connect with them to provide support and access to life-saving services. PORT programs can identify these individuals through partnership and collaboration with organizations that respond to overdoses in their community, primarily Emergency Medical Services, law enforcement, and hospital emergency departments. PORTs should always follow the lead of the person who has experienced the overdose to guide frequency, type, and amount of follow-up and services. Programs typically use some combination of phone, text message, or in-person follow-up options to ensure participants have access to all the information they need to make informed decisions about their health and wellbeing.

Over the past 10 years Wayne County has experienced a relative decrease in opioid-related medical emergencies (fig.1) and deaths that match with the statewide decrease in suspected overdose deaths (Fig. 2).

We are very optimistic with these findings as our community goal is and always will be to decrease preventable deaths of our citizens. This decrease in opioid-related deaths should not be misinterpreted as an absence of opioids or opioid use disorders (OUD) within our community, nor should it be a *Phase* that we considered closed. We are now in a position to move into a second and third phase of our community opioid operations focused on the actual addiction of OUD and the behavioral and physiological conditions that are embedded in this illness

Phase 1 – Decrease mortality rates of Wayne County citizens due to opioid consumption.

Phase 2 – Address the illnesses and behaviors that are statistically proven to be a component of opioid addiction to minimize the mortality rates associated with them.

Phase 3 – Assist our citizens with short and long-terms rehabilitation treatment.

Phase 4 – Develop community programs focused on providing alternative options to high-risk behavior.

WAYNE COUNTY

Emergency Medical Services

134 N. John St. Goldsboro, NC 27530 Phone: (919) 705-1851

Wayne County EMS Emergency Medical Services

Fig. 1

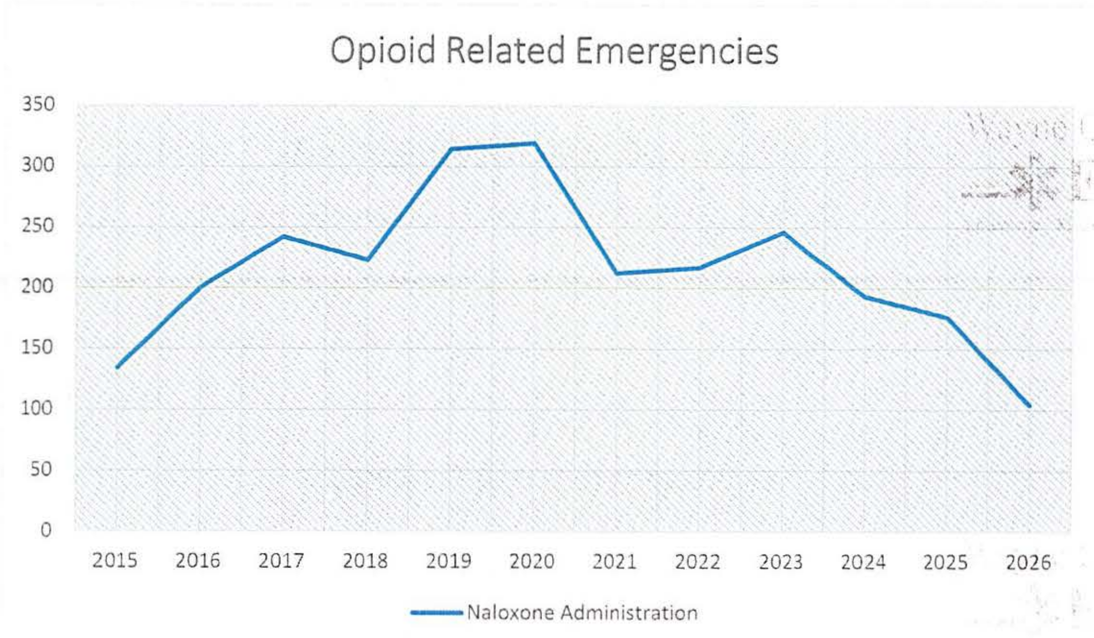
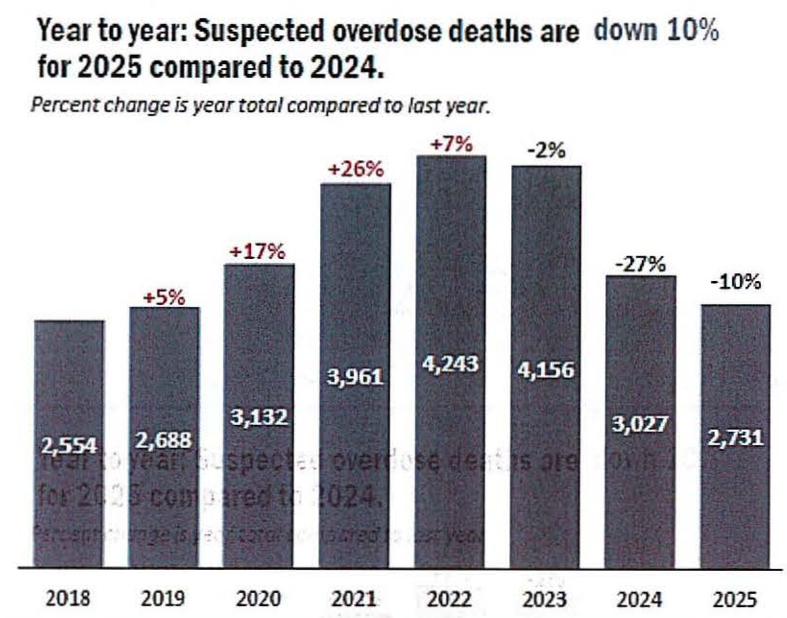


Fig. 2



WAYNE COUNTY

Emergency Medical Services

134 N. John St. Goldsboro, NC 27530 Phone: (919) 705-1851

Wayne County EMS Emergency Medical Services

4 Objectives of OUD (Opioid Use Disorder) Care

1) **PORT (Post Overdose Response Team)**
   a. Responds to all confirmed and suspected opioid overdoses.
      i. The Wayne County PORT will immediately provide:
         1. ABC (Airway, breathing, circulation) management
         2. Administration of Naloxone
         3. Administration of Suboxone
      i. The Wayne County PORT will:
         a. Increase outreach efforts and connect individuals to peer support and health interventions.
         b. Assist individuals in navigating various wrap-around services and resources to support their recovery journey.
         c. Share knowledge and education materials to promote understanding and reduce stigma around substance abuse.
         d. Tailor approaches to meet individuals at their current state of substance use or recovery.
         e. Transports to County approved short-term recovery center
         f. Facilitates short- and long-term care
         g. Completes daily follow-ups.

2) **Response to Psychiatric/Behavioral emergencies.**
   a. Approximately 50% to over 60% of individuals with an opioid use disorder (OUD) have a co-occurring psychiatric or behavioral health disorder. Studies suggest the prevalence of any mental illness in this population is high, with one meta-analysis finding that over 60% of people with OUD had at least one other mental health disorder (University of Maryland)
      i. The Wayne County PORT will:
         1. Responds with other public safety entities (EMS and Law Enforcement)
         2. Assume care of the citizen(s) after safety measures have been established.
         3. Facilitate interactions between the citizen and the crisis response team (county approved agency) or short-term care.
         4. Facilitate the transport to a tertiary care facility for short and long-term care,

WAYNE COUNTY

Emergency Medical Services

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Wayne County EMS Emergency Medical Services

3) Medical Care and assistance for our homeless citizens.

a. Data indicates a strong, bidirectional link between opioid use disorder (OUD) and homelessness, with high rates of co-occurrence, although exact percentages of all opioid users who are homeless vary by study and population. (NIH)

b. Homeless adults (ages 25–44) are nine times more likely to die from an overdose than their stably housed counterparts. (CDC)

c. Over 90% of US opioid-related hospitalizations involved patients with two or more chronic medical conditions. Furthermore, studies indicate that among patients with Opioid Use Disorder (OUD), 64.4% have a co-occurring chronic pain condition. (CDC)

i. The Wayne County PORT will:

1. Complete proactive responses to high-risk citizens.
2. Manage field clinics.
3. Connect high risk and homeless citizens with county approved agencies that will facilitate the delivery of housing and resources.

4) Peer Support Specialist

a. Families often suffer alongside the user, with 70% reporting an impact on their mental health, and 57% reporting a negative impact on their financial situation.

b. Half of adults (51%) worry that someone in their family will experience a substance use disorder, and 39% are worried a family member will unintentionally consume fentanyl.

c. Families in rural areas are more likely to be impacted, with 42% of rural residents reporting personal or family experience with opioid addiction, compared to 30% in suburban and 23% in urban areas.

i. The Wayne County PORT will:

1. Meet with family members of citizens with OUD to assure access to family resources are available and understood.
2. Provide peer support to family
3. Identify high risk behaviors that are occurring within households due to OUD.
4. Act as a POC between the family members and the County of Wayne.

WAYNE COUNTY

Emergency Medical Services

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Wayne County EMS Emergency Medical Services

Staffing

The PORT program will require the hiring of 4 staff members to complete these operations 24/7 using a pre-established EMS schedule (24/72). The program TL (Team Lead) would be the initial hire for the program and would be the administrator for all PORT Operations ranging from staff hiring to the delivery of care. The PORT TL would work under the system EMS Director and when indicated would complete telemedicine through the systems two (2) Medical Directors or Emergency Department providers.

Salary

Table 1

Credential	Pay Grade	Years of Service	Level	% Increase	Minimum	Maximum
Paramedic	702	0-4.11	702.1	0%	$56,000.00	
	702	5-9.11	702.2	5%	$58,800.00	
	702	10 – 14.11	702.3	10%	$61,740.00	
	702	15 – 19.11	702.4	15%	$64,827.00	
	702	>20	702.5	20%	$68,068.35	$80,067.00

Table 2

Credential	Level	Salary/OT/Hol/CE	Salary *	Staffing	Total *
Paramedic	702.2	$58,800.00/$10,364.00/$2,713.92/$1,017.72	$72,895.64	4	$291,582.56

* Does not include fringe benefits

WAYNE COUNTY

Emergency Medical Services

134 N. John St. Goldsboro, NC 27530 Phone: (919) 705-1851

Position Requirements

Valid North Carolina Paramedic Certification

Valid North Carolina Driver's License

BCCTPC CP-C (Community Paramedic Certification) - $285.00

Credentialed Peer Support Specialist (UNC School of Social Work)

NAMI (National Alliance on Mental Illness) Provider CIT (Crisis Intervention Team) Credential

ICISF Assisting Individuals in Crisis & Group Crisis Intervention (NC-8-002)

Equipment

Table 3

Equipment	Count	Cost	Notes
Ford Explorer	1	$53,946.13	$4000.00 Logo
Zoll Monitor	1	$47,678.43	
Suction Unit	1	$879.99	
Medications/Equipment		$6424.09	
Total		$108,928.64	

WAYNE COUNTY

Emergency Medical Services

134 N. John St. Goldsboro, NC 27530 Phone: (919) 705-1851

Wayne County EMS Emergency Medical Services

Estimated Annual Operating Cost:

Expenditure	Cost	Notes
Equipment	$108,928.64	Table 3
* Staffing	$291,582.56	Table 1, Table 2
Education	$1140.00 ($285.00)	CP-C Certification
TOTAL	$401,651.20	1-year

* Does not include fringe benefits

Funding

County Opioid Settlement

Term

3-years

POC

Dave Cuddeback
Paramedic/Director
Wayne County EMS
(919) 705-1851
David.cuddeback@waynegov.com

Attachment G

NORTH CAROLINA
WAYNE COUNTY

RESOLUTION #2026-6: A RESOLUTION OPPOSING MODIFICATIONS TO COUNTY PROPERTY TAX AUTHORITY

WHEREAS, County governments are constitutionally and statutorily charged with providing essential public services, including but not limited to public safety, emergency response, education, infrastructure, public health, and social services; and

WHEREAS, Property taxes constitute a primary, stable, and locally controlled source of revenue necessary to fund these essential county services and to meet both ongoing operational needs and long-term capital obligations; and

WHEREAS, The authority to levy, assess, and adjust property taxes allows county governments to respond responsibly to changing economic conditions, population growth, service demands, emergencies, and state or federal mandates; and

WHEREAS, Counties follow transparent procedures prior to any tax changes by presenting annual budgets on a strict schedule, hosting open meetings for citizen input and questions, and submit public bonds for voter consideration; and

WHEREAS, Proposals to modify, limit, cap, freeze, or otherwise restrict county property tax authority—whether through constitutional amendment, statutory change, or administrative action—may reduce local flexibility, undermine fiscal stability, and shift costs to less stable revenue sources; and

WHEREAS, Such modifications may result in unintended consequences, including service reductions, delayed infrastructure investment, increased fees, and inequitable impacts on residents; and

WHEREAS, County Governments are best positioned to balance fiscal responsibility with service delivery, accountability, and responsiveness to local needs through transparent budgeting and elected representation; and

NOW, THEREFORE BE IT RESOLVED that the Wayne County Board of Commissioners supports the current property tax program in North Carolina, which enables counties to manage property tax rates within sensible limits; and

BE IT FURTHER PROCLAIMED that the Wayne County Board of Commissioners formally opposes any Constitutional Amendment that would restrict, cap, reduce, or otherwise limit county property tax authority.

Adopted this the 21st day of April, 2026.

Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

SEAL OF WAYNE COUNTY NORTH CAROLINA FIAT JUSTITIA

Attest:

Kayla Whitley
Deputy Clerk to the Board

Journal Proof Report

Journal Number: 278 Year: 2026 Period: 10 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1315112-534100	Printing				$800.00
BUA	1315112-549750	Incentive Payments			$800.00	
			Journal 2026/10/278	Total	$800.00	$800.00

Journal Proof Report

Journal Number: 279 Year: 2026 Period: 10 Description: Finance Reference 1: 376 Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	4908100-599110	Contingency-Capital Outlay				$286789.00
BUA	1104260-558000	Capital Out-Bldg Struct & Impr			$286789.00	
BUA	4908100-598000	Transfers to Other Funds			$286789.00	
BUA	1100000-398400	Transfers from Other Funds-CPF				$286789.00
			Journal 2026/10/279	Total	$573578.00	$573578.00

Journal Proof Report

Journal Number: 280 Year: 2026 Period: 10   Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1315117-523100	Program Supplies				$300.00
BUA	1315117-549750	Incentive Payments			$300.00	
			Journal 2026/10/280	Total	$300.00	$300.00

Journal Proof Report

Journal Number: 281 Year: 2026 Period: 10 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104310-523100-Dive	Program Supplies			$1000.00	
BUA	1104310-531100-Dive	Travel-Meals & Lodging			$500.00	
BUA	1104310-535200-Dive	Repairs & Maint-Equipment				$1500.00
			Journal 2026/10/281	Total	$1500.00	$1500.00

Journal Proof Report

Journal Number: 282 Year: 2026 Period: 10 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104310-523100-COPE	Program Supplies			$3500.00	
BUA	1104310-519700	Prof Services-Background Check				$1200.00
BUA	1104310-523200	Audio Visual Supplies				$1500.00
BUA	1104310-529900	Miscellaneous Supplies				$800.00
			Journal 2026/10/282	Total	$3500.00	$3500.00

Journal Proof Report

Journal Number: 283 Year: 2026 Period: 10 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1315164-549750	Incentive Payments				$600.00
BUA	1315124-549750	Incentive Payments			$300.00	
BUA	1315151-549750	Incentive Payments			$150.00	
BUA	1315192-549750	Incentive Payments			$150.00	
			Journal 2026/10/283	Total	$600.00	$600.00

Journal Proof Report

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Journal Number: 284 Year: 2026 Period: 10 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104350-526000	Office Supplies				$300.00
BUA	1104350-549100	Dues & Subscriptions			$300.00	
			Journal 2026/10/284	Total	$300.00	$300.00

Journal Proof Report

Journal Number: 285 Year: 2026 Period: 10 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1315110-518300	Hospitalization Contribution				$2321.95
BUA	1315117-518300	Hospitalization Contribution			$662.20	
BUA	1315124-518300	Hospitalization Contribution			$1659.75	
BUA	1315110-518600	Workers Compensation				$50.72
BUA	1315117-518600	Workers Compensation			$5.65	
BUA	1315124-518600	Workers Compensation			$45.07	
			Journal 2026/10/285	Total	$2372.67	$2372.67

Journal Proof Report

Journal Number: 143 Year: 2026 Period: 10 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1265300-518340	Health Savings Account Contrib			$625.00	
BUA	1265305-518340	Health Savings Account Contrib			$500.00	
BUA	1265306-518340	Health Savings Account Contrib			$300.00	
BUA	1265309-539500	Training				$1425.00
			Journal 2026/10/143	Total	$1425.00	$1425.00

Journal Proof Report

Journal Number: 145 Year: 2026 Period: 10 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1104950-518210	401K Retirement Contribution			$105.35	
BUA	1104950-512100	Salaries and Wages				$105.35
			Journal 2026/10/145	Total	$105.35	$105.35

Journal Proof Report

Journal Number: 144 Year: 2026 Period: 10 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	6247420-512400	Regular Part Time Pay			$547.63	
BUA	6247420-518340	Health Savings Account Contrib			$500.00	
BUA	6247420-512100	Salaries and Wages				$1047.63
			Journal 2026/10/144	Total	$1047.63	$1047.63

Journal Proof Report

Journal Number: 146 Year: 2026 Period: 10 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1106110-518200	Retirement Contribution			$206.60	
BUA	1106110-512100	Salaries and Wages				$206.60
			Journal 2026/10/146	Total	$206.60	$206.60

Journal Proof Report

Journal Number: 147 Year: 2026 Period: 10 Description: Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1315153-534100	Printing			$250.00	
BUA	1315153-539500	Training				$510.00
BUA	1315153-549100	Dues & Subscriptions				$545.00
BUA	1315153-549750	Incentive Payments			$805.00	
			Journal 2026/10/147	Total	$1055.00	$1055.00