

***WARREN COUNTY
BOARD OF COMMISSIONERS***

Monday - September 8, 2014

6:00 PM – Regular Meeting

***WARREN COUNTY
ARMORY CIVIC CENTER
WARRENTON, NORTH CAROLINA***

Prepared by

***Angelena Kearney-Dunlap
Clerk to the Board of Warren County Commissioners***

Certificate of Achievement For Excellence in Financial Reporting

Presented to

**Warren County
Finance Office Personnel**

**Gloria Edmonds, Finance Director
Jamie Holtzman, Accounting Manager
Cecile J. Renn, Accounting Specialist
Evelyn R. Cooper, Accounting Technician
Debbie Brauer, Accounting Technician
Louise Andrews, Accounting Technician**



6:00 pm
Call to Order September 8, 2014
Regular Monthly Meeting
By
Chairman or Designee

Moment of Silence

Conflict of Interest Disclaimer

- ▶ *“Members of the Warren County Board of Commissioners are advised, hereby, of their duty under the State Government Ethics Act to avoid conflicts of interest and the appearance of such conflict; and, further, are instructed to refrain from participating in any matter coming before this Board of County Commissioners with respect to which there is a conflict of interest or appearance of such conflict”.*

- ▶ **In accordance with the State Government Ethics Act, it is the duty of every Board member to avoid both conflicts of interest and appearances of conflict.**

- ▶ **Does any Board member have any known conflict of interest or appearance of conflict with respect to any matter coming before this Board today?**

- ▶ **If so, please identify the conflict and refrain from any undue participation in the particular matter involved.**

Citizen Comments

Rules for Citizen Comments

Please sign up to speak.

The maximum time allotted to each speaker will be ____ (__) minutes;
Clerk to the Board will keep time.

Any group of people who support or oppose the same position should
designate a spokesperson.

Please address only those items which might not have been addressed by a
previous speaker.

If response from Manager and/or Board is desired, please leave a copy of
your comment(s) with the Clerk to the Board.

Order and decorum will be maintained. This is not a question and answer
session.

*Warren County
Board of Commissioners*

Meeting Date: September 8, 2014

Agenda Item # 5

SUBJECT: Adopt September 8, 2014 Suggested Agenda

REQUESTED BY: Clerk / Deputy Clerk to the Board

SUMMARY: None

FUNDING SOURCE: N/A

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE: N/A

FOLLOW-UP REQUIRED: N/A

COUNTY MANAGER'S RECOMMENDATION:

NOTES:

***SUGGESTED AGENDA
FOR
SEPTEMBER 8, 2014 REGULAR MONTHLY MEETING
OF THE WARREN COUNTY BOARD OF COMMISSIONERS
WARREN COUNTY ARMORY CIVIC CENTER
WARRENTON, NORTH CAROLINA***

**Certificate of Achievement For Excellence in Financial Reporting
Presented to
Warren County Finance Office Personnel**

1. Call to Order Regular Monthly Meeting – 6:00 pm by Chairman or Designee
2. Moment of Silence
3. Conflict of Interest Disclaimer
4. Citizen Comments
5. Adopt September 8, 2014 Suggested Agenda
6. Consent Agenda
 - A. Approve Minutes of August 4, 2014 Regular Monthly Meeting
 - B. Interest Income Report July 2014 – Finance Director, Gloria Edmonds
 - C. Tax Collector’s Report July 2014 – Starlin Beatty, Tax Administrator
 - D. Tax Release Requests (Over \$100) – “ “ “ “
Tax Release Requests (Under \$100) - “ “ “ “
 - E. Proclamation 9/11 Day of Service & Remembrance
 - F. Governor’s Litter Sweep Campaign: September 20th to October 4, 2014
7. Finance Office – Gloria Edmonds, Finance Director
 - A. Amendment #2 to the FY 2014-15 Warren County Budget Ordinance – Gloria Edmonds, Finance Director
 - B. *Amended Annual Audit Contract with Winston Williams Creech Evans & Company LLP*
 - C. *Contract with Winston Williams Creech Evans & Company LLP for GASB 67 & 68, RE: Pension Plan*
 - D. *Schedule ROAP Public Hearing for Monday – October 6 at 5:45 pm*
8. Resolution Approving the Amount to be Spent by the Warren County Board of Education to Acquire Real Property to be Used for the Future Site of a School Bus Maintenance Garage – Dr. Ray Spain & Attorney Thompson

9. **Appointments to Boards/Committees/Commissions:**
 - A. **Social Services Board of Directors: Barbara Brayboy**
 - B. **Board of Equalization and Review: Oscar L. Meek**
10. **Follow-up to August 20th Work Session:**
 - A. **Adoption of FY 2015-19 Proposed Warren County Capital Improvement Program**
 - B. **Resolution – Warren County Local Foods Access Plan – Recognizing Warren County’s Youth Leadership – Crystal Smith, CED, Cooperative Extension Service**
11. **NC Cooperative Extension Request to Award 40 Hours of Bonus Leave – Crystal Smith, CED**
12. **NC Forestry Services FY 2014-15 Agreement for the Protection, Development & Improvement of Forest Land in Warren County – Bryant Pitchford, Ranger**
13. **Award Bid for Various County Vehicles:**
 - A. **Ford Explorer 4x4 with Police Packet – Sheriff’s Office**
 - B. **Dodge Charger with Police Packet – Sheriff’s Office**
 - C. **Chevrolet Suburban 4x4 - EMS**
 - D. **Ford F-250 4x4 – B&G Maintenance Department**
 - E. **Ford F-150 4x2 Long Bed – Health Department**
14. **Declare Surplus Property and Authorize Auction – Clerk to the Board**
15. **Revised Contract for County Attorney Services with Turrentine Law Firm, PLLC a certified DBE/WBE/SPSF**
16. **County Manager’s Reports**
 - A. **Contracts Executed**
 - B. **Manager’s August 2014 Monthly Report**
17. *Adjourn Meeting*

Meeting Date: September 8, 2014

CONSENT AGENDA Item # 6A

SUBJECT: Approve Minutes of August 4, 2014 Regular Monthly Meeting

REQUESTED BY: Clerk to the Board

SUMMARY: None

FUNDING SOURCE: N/A

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE: N/A

FOLLOW-UP REQUIRED: N/A

COUNTY MANAGER'S RECOMMENDATION:

NOTES:

Minutes of August 4, 2014:
Regular Monthly Meeting
have been provided by e-mail prior to the meeting.

Meeting Date: September 8, 2014

CONSENT AGENDA Item # 6B

SUBJECT: Approve Interest Income Report for July 2014

REQUESTED BY: Gloria M. Edmonds, Finance Director

SUMMARY: Interest Income Report supplied for Board's information

FUNDING SOURCE: All Funds

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED: N/A

COUNTY MANAGER'S RECOMMENDATION:

NOTES:

**COUNTY OF WARREN
FINANCE OFFICE
548 West Ridgeway Street
Warrenton, NC 27589
Telephone: (252) 257-1778 Fax: (252) 257-6523**

**Gloria M. Edmonds
Finance Officer**

**INTEREST INCOME REPORT
Month of July 2014**

FUND	JULY INCOME	FISCAL YEAR TO - DATE
General	112.93	112.93
Revaluation	2.69	2.69
E 911 Telephone System	3.47	3.47
Buck Spring Project	2.48	2.48
Ambulance Storage Facility	0.39	0.39
Simulcast System Upgrade	0.31	0.31
Regional Water Enterprise Fund	3.21	3.21
District 1 Enterprise Fund	6.99	6.99
Solid Waste	0.72	0.72
District II Enterprise Fund	7.68	7.68
District III Phase II BANS	1.16	1.16
District III Enterprise Fund	0.68	0.68
Soul City Pump Station Improvements	0.32	0.32
District III Phase III	0.14	0.14
	143.17	143.17

Meeting Date: September 8, 2014

CONSENT AGENDA Item # 6C

SUBJECT: Approve Tax Collector’s Report for July 2014

REQUESTED BY: Starlin Beatty, Tax Administrator

SUMMARY: Tax Collector’s Report is supplied for the Board's information.

FUNDING SOURCE: Various

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE: G.S. 105 350

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

NOTES:

**Tax Collector's Report
to the Warren County Board of Commissioners
For the Month JULY 2014**

Current Year Collections

Tax Year	Charge	Collected in JULY	Collected to Date	Balance Outstanding	Percentage Collected
JULY 2014 FY15	\$15,835,677	\$45,103	\$45,103	\$15,790,574	0.28
JULY 2013 FY14	\$16,008,854	\$79,335	\$79,335	\$15,929,519	0.50

Delinquent Collections

2013	\$662,401	\$123,073	\$123,073	\$539,328	18.58
2012	257,432	20,139	20,139	237,293	7.82
2011	157,717	3,548	3,548	154,169	2.25
2010	122,132	2,132	2,132	120,000	1.75
2009	101,716	1,325	1,325	100,391	1.30
2008	99,449	1,258	1,258	98,191	1.27
2007	115,027	686	686	114,341	0.60
2006	107,784	532	532	107,252	0.49
2005	91,928	1,364	1,364	90,564	1.48
2004	83,457	326	326	83,131	0.39
Total Delinquent Years	\$ 1,799,043	\$154,383	\$ 154,383	\$ 1,644,660	

Other JULY Receipts

County Penalties

\$ 16,980 \$ 16,980

Landfill User Fees

\$ 29,228 \$ 29,228

Municipalities

\$ 7,837 \$ 7,837

Fire District Taxes

\$ 12,263 \$ 12,263

Advance Taxes

\$ - \$ -

JULY GRAND TOTAL

\$ 265,794 \$ 265,794

Starlin L. Beatty, Tax Administrator

8/22/2014

Starlin L. Beatty, Tax Administrator

DATE

Meeting Date: September 8, 2014

CONSENT AGENDA Item # 6D

SUBJECT: Request for Tax Releases

REQUESTED BY: Starlin Beatty, Tax Administrator

SUMMARY: Tax releases over \$100 are presented for the Board's approval, and tax releases under \$100 approved by the County Manager are presented for the Board's information.

FUNDING SOURCE: General Fund

APPLICABLE STATUTE: NCGS 105-381. TAXPAYER'S REMEDIES

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

Recommend approval of Tax Releases over \$100.

NOTES:

Releases Over \$100

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Over \$100	9/8/2014	Date:
ERROR CORRECTION RELEASES:		
AT&T MOBILITY LLC	2014 17873 201	26549 \$453.67 PROPERTY OVER ASSESSED
BAILEY SUSIE H	2013 30167 300	5110 \$263.91 DW REMOVED IN 2011
BAILEY SUSIE H	2014 30167 300	5110 \$263.91 DW REMOVED IN 2011
BAKER RUFUS E	2014 1845 304	L2B 69G 24129 \$718.08 CULVERT RUNS CENTER OF LOT
BROWN AARON D & PAMELA	2014 39880 300	L2C 79 11252 \$101.05 DOES NOT OWN A BOAT
BULLOCK JOHN W HEIRS	2014 5629 300	B1 7 1625 \$230.40 WRONG ACREAGE
CLARK MICHAEL J SR	2013 4182 113	60289 \$225.12 MH/BOAT SOLD IN 2012
CLARK MICHAEL J SR	2014 4182 200	29464 \$206.01 MH/BOAT SOLD IN 2012
FOSTER DAVID J & CYNTHIA ANN	2014 29383 300	I2A 70 6987 \$298.27 DWELLING BURNED IN 2013
GAINEY STEPHANIE N	2014 37586 300	L3D 57I 24522 \$706.49 ADJUSTED FOR TOPOGRAPHY
GRIFFIN BESSIE M	2013 35615 113	J2A 14 61580 \$127.25 NO LONGER HAS MH
GRIFFIN BESSIE M	2014 35615 301	J2A 14 11683 \$143.62 NO LONGER HAS MH OR BOATS
HIGH & HIGH	2014 6873 200	26535 \$6,532.29 DOUBLE BILLED
HOLMES DANNY	2014 20330 332	D9 80C 24271 \$260.76 MH VANDALIZED/NOT LIVEABLE
JONES BEATRICE R HEIRS	2014 22420 320	B8 35 6330 \$272.53 DWELLING GROWN UP/UNLIVEABLE
JONES PEGGY	2014 22910 300	D8 54B 6991 \$297.43 CLERICAL ERROR/SHOULD RECEIVE AGEX
KEARNEY DYRON M	2014 25272 300	D8 61 6406 \$146.77 TORN DOWN IN 2013
MITCHELL ELAINE B & R A JR	2014 27713 302	A2C 24 8649 \$233.12 BILLED DEFERRED AMOUNT
MOORE LORI STULLER	2014 39688 200	26750 \$376.84 BT DOUBLE ASSESSED
REID EZELLA M	2014 37903 300	K10 49 16094 \$132.72 NO MH OR DECKS ON PROP/NO LFUF
ROANOKE RESERVE LLC	2014 30013 301	J2D 13B 23951 \$3,031.22 PROP WAS SPLIT & BILLED SEPARATE
SCHUSTER ROSE MARIE	2014 2767 200	27618 \$129.15 SOLD MH 3 YRS AGO
SCOTT ELWIN AKE & WORLD FUNDING SERV	2014 38026 300	L2A 63B 23355 \$3,301.81 CORRECT LISTING/BLD ON WRONG PROP
SIDBERRY MYRE W	2014 36416 300	G10 24B 16832 \$577.14 CORRECT LISTING
SPAIN NANCY & AMY S NORWOOD	2014 13834 302	A2C 26B 22325 \$405.74 CORRECT LISTING/HSE ASSESSED TWICE
SPAIN NANCY & AMY S NORWOOD	2014 13834 301	AC2 26 12102 \$1,681.28 CORRECT LAND & HOMESITES
WILLIAMS DAVID L	2013 37911 113	60222 \$143.35 NO MH SINCE 2010
WILLIAMS DAVID L	2014 37911 200	28909 \$133.68 NO MH SINCE 2010
SUB-TOTAL ERROR CORRECTIONS:		\$23,393.61
SUB-TOTAL CORRECTION RELEASES:		\$23,393.61
Total Releases		\$ 23,393.61
LANDFILL USER FEE RELEASES:		
ALSTON ADRIENNE M	2014 34494 300	C5 15A 291 \$ 120.00 PRIVATE HAULER
ALSTON VIOLA	2014 1620 200	26838 \$ 120.00 NO ELECTRIC
BASS EDWARD L & CAROLYN A	2014 29998 300	J2B 77 10668 \$ 122.00 PRIVATE HAULER
BROWN JOHN WESLEY	2014 22040 300	K8 32 1X 22786 \$120.00 DWELLING VACANT SINCE 2009
CHANDLER EVELYN & GLADYS BRYAN	2014 37464 301	J13 4 4765 \$120.00 HSE UNLIVEABLE/NO LFUF
CHEEK CARNETTA D	2014 21674 303	C9 18D 17070 \$120.00 NO DWELLING ON PROP
CURRIN JOY A & RONALD E CURRIN	2014 30320 300	I5 44 45 1587 \$120.00 HSE VACANT
DRAKE ALICE J	2014 20071 300	L4C 28 10478 \$120.00 PRIVATE HAULER
ELLINGTON BONNIE	2014 14876 300	I9 18A 9787 \$120.00 SECURITY LIGHT ONLY
FREEMAN THOMAS	2014 15229 300	L4A 30 4640 \$120.00 PRIVATE HAULER
GIBBS JOSEPH T JR	2014 11976 300	J2A 78 13926 \$120.00 PRIVATE HAULER
GUNN FANNIE W	2014 24994 301	J3B 104 16159 \$120.00 PRIVATE HAULER
HARMON ORA MAE	2014 17504 300	D4 75 5362 \$360.00 PRIVATE HAULER
HARMON ROBBY L & TAMIE C	2014 17509 300	D4 75B 17392 \$120.00 PRIVATE HAULER
HEFLIN WILLIAM N JR	2014 36762 300	L2D 26I 1084 \$120.00 PRIVATE HAULER
HOBGOOD AUDREY L	2014 24211 312	G5D 84 7298 \$100.00 TOWN OF MACON APPROVAL OF REMOVAL
JACKSON JULIE	2014 39481 300	F5 65C 24580 \$120.00 NO DWELLING ON PROP
JOHNSON MARIE C HEIRS	2014 22203 300	C10 42 6128 \$120.00 NO ELECTRICITY
JONES BESSIE F	2014 22425 300	K5 73 6340 \$120.00 PRIVATE HAULER
KENNEDY ROBERT G	2014 170 300	K2A 105 14730 \$120.00 PRIVATE HAULER
KERNER C A/K L & J H LINDGREN	2014 39621 300	J2C 53 14468 \$120.00 PRIVATE HAULER
LESAK GERALD J	2014 37944 300	K5 97 1147 \$120.00 DWELLING VACANT SINCE 2010
LOVE GARY S	2014 35552 300	K2A 93 12753 \$120.00 PRIVATE HAULER
MORRIS ALBERT LOUIS	2014 6750 301	L2B 65 10108 \$120.00 HSE UNLIVEABLE/NO LFUF
MOSELEY HERBERT J	2013 28031 301	E5D 134 10987 \$120.00 LIVES IN TOWN/NO LFUF
MOSELEY HERBERT J	2014 28031 301	E5D 134 10987 \$120.00 LIVES IN TOWN/NO LFUF
OWEN DANNY & DIANE	2014 8082 300	E4 154A 19443 \$120.00 PRIVATE HAULER
PERRINEAU RUTH & WALTER	2014 31121 321	H4 5D 9373 \$120.00 PRIVATE HAULER
POWELL ROOSEVELT	2014 7878 300	E5 146 6988 \$120.00 DWELLING VACANT & UNLIVEABLE
PRESSER BEVERLY T	2014 14646 300	H1C 16B 10154 \$120.00 PRIVATE HAULER

Releases Over \$100

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RUSSELL EVELYN	2014 20668 300	G2 38B	22465	\$120.00 DWELLING UNLIVEABLE
SEVER EDWARD & LEE ANN	2014 18742 300	L3D 69	17745	\$120.00 PRIVATE HAULER
SMITH MARY	2014 38001 306	L2C 1 2	10143	\$120.00 PRIVATE HAULER
SMITH MARY	2014 38001 306	L2A 61A	19270	\$120.00 PRIVATE HAULER
SMITH MARY	2014 38001 301	L2C 211	10032	\$120.00 PRIVATE HAULER
SMITH MARY	2014 38001 300	L2C 213	9029	\$120.00 PRIVATE HAULER
SMITH MARY	2014 38001 322	L2C 128	11857	\$120.00 PRIVATE HAULER
SMITH MARY	2014 38001 329	K8 33	310	\$120.00 PRIVATE HAULER
SMITH MARY	2014 38001 332	L2C 26	8758	\$120.00 PRIVATE HAULER
SMITH MARY	2014 38001 307	L2D 130I	19636	\$120.00 PRIVATE HAULER
SMITH MARY	2014 38001 331	L2C 39	2351	\$120.00 PRIVATE HAULER
SMITH MARY	2014 38001 309	K3C 35	13272	\$120.00 PRIVATE HAULER
SOMMA VINCENT & SUSAN	2014 31851 300	D3 72B	23322	\$120.00 PRIVATE HAULER
VANPELT FRED & MARY	2014 37330 300	D3 72E	24500	\$120.00 PRIVATE HAULER
WILKINS ALFRED	2014 43707 200		28907	\$120.00 MH UNLIVEABLE
TOTAL LFUF RELEASES:			\$	5,622.00
Total Releases			\$	29,015.61

County Manager Approved Releases Under \$100

Under \$100

9/8/2014

Date: *DW*
9/2/14

ERROR CORRECTION RELEASES:

<u>NAME</u>	<u>Year</u>	<u>ACCT#</u>	<u>MAP #</u>	<u>RECORD</u>	<u>AMOUNT</u>	<u>REASON</u>
ALLEN PAULIN	2014	18494 300	I3D 6	2784	\$ 2.00	NO DOG
AIR SERV	2014	3951 200		28573	\$ 8.78	MACHINERY OVER ASSESSED
AUGUSTIN DON	2014	38042 200		28996	\$ 84.13	BOAT NOT STORED IN COUNTY
BARNITT SCOTT T & FLEICIA S	2014	38186 300	K2D 20	10989	\$ 2.00	NO DOG
BRANNAN JESSE M JR & DORIS F	2014	4501 312	G8 1G	9537	\$ 53.16	CLERICAL ERROR/PUV APPROVED
BRANNAN JESSE M JR & DORIS F	2014	4501 316	H8 89	1554	\$ 58.92	CLERICAL ERROR/PUV APPROVED
BRANNAN JESSE M JR & DORIS F	2014	4501 317	H8 70	4097	\$ 58.92	CLERICAL ERROR/PUV APPROVED
BRANNAN JESSE M JR & DORIS F	2014	4501 318	H8 71	1551	\$ 58.92	CLERICAL ERROR/PUV APPROVED
BRANNAN JESSE M JR & DORIS F	2014	4501 319	H8 72	5060	\$ 58.92	CLERICAL ERROR/PUV APPROVED
BORSCH SHEILIA W	2014	30177 200		24475	\$ 44.14	GAVE BOAT TO SON 2 YRS AGO
CHAPMAN RODNEY	2007	39765 107	A3 20I	40585	\$ 18.92	SALE FROM THE COUNTY
CHAPMAN RODNEY	2008	39765 108	A3 20I	43075	\$ 56.45	SALE FROM THE COUNTY
CHAPMAN RODNEY	2009	39765 109	A3 20I	45796	\$ 66.36	SALE FROM THE COUNTY
CHAPMAN RODNEY	2010	39765 110	A3 20I	48846	\$ 62.16	SALE FROM THE COUNTY
CHAPMAN RODNEY	2011	39765 111	A3 20I	52219	\$ 60.69	SALE FROM THE COUNTY
CLARK CARL W	2014	4863 300	L5 97	8432	\$ 78.31	DOUBLE BILLED
COPEES KATHIE M	2014	24865 300	J2A 50	14689	\$ 5.33	BOAT OVER ASSESSED
ELLIS LISA Y	2014	24866 300	H1A 23	12846	\$ 2.00	ONLY HAS 1 DOG
FLOYD SANDRA L	2014	5375 302	B9 46G	15737	\$ 2.00	NO DOG
GROMMET EDWARD D & DONNA JO	2014	33760 300	H1D 42	12968	\$ 9.07	SWMH OVERVALUED
HARRIS CARL A HEIRS OF C/O ANNA HARRIS	2014	17711 300	F8 55A	5545	\$ 13.87	CORRECT ACREAGE & MAP PER DEED
HARRIS CORA D HEIRS OF C/O CARLIE POWELL	2014	17727 327	F8 55	5605	\$ 17.44	CORRECT ACREAGE & MAP PER DEED
HAYES FANNIE L H	2013	19549 113		60018	\$ 2.00	CLERICAL ERROR
HODYON FINANCE INC	2014	38072 200		29036	\$ 55.85	BUSINESS CLOSED IN 2013
HOPKIN MARGARET B	2014	38185 300	B9 31	12302	\$ 49.97	RECOMBINATION INTO 1 PARCEL
HOPKIN MARGARET B	2014	38185 301	B9 31A	23330	\$ 26.55	RECOMBINATION INTO 1 PARCEL
HOPKIN MARGARET B	2014	38185 302	B9 31B	23331	\$ 23.95	RECOMBINATION INTO 1 PARCEL
HOPKIN MARGARET B	2014	38185 303	B9 31C	23332	\$ 51.93	RECOMBINATION INTO 1 PARCEL
HOPKIN MARGARET B	2014	38185 305	B9 31D	23333	\$ 51.69	RECOMBINATION INTO 1 PARCEL
HOPKIN MARGARET B	2014	38185 306	B9 31E	23334	\$ 20.34	RECOMBINATION INTO 1 PARCEL
HOPKIN MARGARET B	2014	38185 307	B9 31F	23335	\$ 5.41	RECOMBINATION INTO 1 PARCEL
HOPKIN MARGARET B	2014	38185 308	B9 31G	23336	\$ 51.93	RECOMBINATION INTO 1 PARCEL
HOPKIN MARGARET B	2014	38185 304	B9 31H	23337	\$ 52.16	RECOMBINATION INTO 1 PARCEL
LEAVER JASON	2014	27906 200		26494	\$ 63.84	BOAT WAS OVERASSESSED
MACDONALD ROBERT C	2014	39196 200		26320	\$ 72.24	MOVED OUT OF STATE IN 2011
MOODY LATARRIE	2014	39770 200		26799	\$ 50.07	YR OF MH INCORRECT
OWENS CLIFFORD C & MATHIDA TRUSTEE	2014	6367 300	L2B 30	5890	\$ 2.00	NO DOG
PERRY CHARLIE K JR	2014	31204 300	B7 30 A4	15634	\$ 76.77	CORRECTED LISTING
PRINCE CHARLES & KAREN	2014	6123 300	H5 23A	17707	\$ 2.00	NO DOG
RICHARDSON MYRTICE	2014	33932 334	C3 10	10996	\$ 65.80	INCORRECT AGEX ON BILL
SALMON FRANCES L HEIRS	2014	35929 301	K4 23A	20063	\$ 34.20	CORRECTED ACREAGE PER PLAT
SHEARIN WILLIAM DONALD	2014	32365 302	J5 33	11454	\$ 12.39	PROP WAS COMBINED WITH J5 32
TREZZA RALPH	2014	39250 200		26348	\$ 20.43	SOLD BOAT IN 2012
VESS ROY & KAREN	2014	39070 301	H1D 134	2024	\$ 6.00	NO DOG
WEAVER SHIRLEY D	2014	34809 200		27087	\$ 2.00	NO DOG

SUB-TOTAL ERROR CORRECTIONS:

\$ 1,623.81

MOTOR VEHICLE RELEASES:

TUCKER CARL VICTOR	2012	2267 112	DT8641	54667	\$33.47	CLERICAL ERROR
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SUB-TOTAL MOTOR VEHICLE RELEASES:

\$33.47

SUB-TOTAL CORRECTION RELEASES:

\$1,623.81

Total Releases

\$ 1,657.28

Meeting Date: September 8, 2014

CONSENT AGENDA Item # 6E

SUBJECT: Proclamation – 9/11 National Day of Service & Remembrance

REQUESTED BY: Clerk to the Board

SUMMARY: Declare September 11, 2014 National Day of Service & Remembrance

FUNDING SOURCE: N/A

APPLICABLE STATUTE: N/A

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

Recommend approval of Proclamation declaring September 11, 2014 as a National Day of Service and Remembrance.

NOTES:

County of Warren

Proclamation

WHEREAS, in an unprovoked and senseless act of terrorism, four civilian aircraft were hijacked on September 11, 2001, and crashed in New York City, Pennsylvania and into the Pentagon, resulting in a momentous loss of innocent U.S. lives of all heritages; and

WHEREAS, while we still continue to recover from the loss of innocent lives, the spirit of the U.S. has been revitalized, giving way to expressions of patriotism; and

WHEREAS, inspired by the heroism of our nation's public service personnel, military service members and countless volunteers, our nation found unity and strength; and

WHEREAS, from the tragedy of September 11 emerged a stronger nation, renewed by the spirit of national pride, and a true love of country; and

WHEREAS, Americans also have fought back against terror by choosing to overcome evil with good by loving their neighbors as they would like to be loved, contributing to relief efforts, and volunteering their time to aid those in need;

NOW, THEREFORE, BE IT RESOLVED by the Warren County Board of Commissioners September 11, 2014, is hereby proclaimed:

9/11 NATIONAL DAY OF SERVICE AND REMEMBRANCE

in the County of Warren and all citizens are urged to recognize the heroism of firefighters, rescue and law enforcement personnel, military service members and the many volunteers who respond to tragic events with courage, selfless compassion, determination and skill; and to remember the victims and innocent lives lost as a result of the tragic events on September 11, 2001.

This the 8th day of September 2014.

ATTEST:

Bertadean W. Baker, Chairman
Warren County Board of Commissioners

Meeting Date: September 8, 2014

CONSENT AGENDA Item # 6F

SUBJECT: Support 2014 Litter Sweep Campaign

REQUESTED BY: NC Department of Transportation (DOT)

SUMMARY: It is presented to support and encourage Warren County citizens to participate in NC DOT's statewide 2014 Fall Litter Sweep Volunteer Project: September 20 through October 4, 2014

FUNDING SOURCE: N/A

APPLICABLE STATUTE: N/A

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

Recommend support of NC DOT's effort to clean up our state's highways and roadways.

NOTES:

FALL LITTER SWEEP

September 20–October 4, 2014

 Please recycle this mailer after use.

Safety Rules and Guidelines For Volunteers

- Park in areas that provide safe entrance and exit of the pickup area; do not create hazards with other vehicles and equipment operating near the work area; provide maximum protection for volunteers getting in and out of the vehicle.
- All volunteers must wear an NCDOT approved orange safety vest. It is a good practice to wear long-sleeve shirts, gloves and high-top boots to protect against unforeseen hazards.
- Take extra precautions to prevent heat and cold stress when working in extreme temperatures. Pick up only during daylight hours and stop work during inclement weather.
- Face oncoming traffic while on foot. Stay off the road at least five feet from the pavement edge.
- Do not pick up in ditches, tunnels, on road surfaces, bridges, overpasses or medians. Avoid any construction.
- Work in small groups, allowing ample space for each volunteer to work safely.
- Place tools in safe position so that sharp points are not exposed.
- Be aware of hidden obstructions that may have sharp edges and broken glass, especially in grassy areas.
- Do not attempt to squeeze bags to make room for more trash. Use caution when handling trash bags containing broken or sharp objects. Use proper lifting techniques when lifting bags.
- Do not pick up what appears to be hazardous material or any type of container with unknown contents (notify your Adopt-A-Highway coordinator or NCDOT maintenance office if you encounter hazardous objects or holes, guy wires and other hidden obstacles in the ground).
- Place trash bags where they can be easily retrieved by NCDOT personnel and will clear of roadway traffic.
- Do not use or possess illegal drugs or alcohol prior to or during a cleanup.
- Furnish adequate supervision by one or more adults 21 years of age or older for groups that have volunteers 12–17 years of age. All volunteers must be at least 12 years of age with adult supervision to participate.
- Know the routes to medical care in case of emergency and have an adequate first-aid kit immediately available.
- Conduct a safety meeting for all volunteers prior to each cleanup and go over all safety procedures, rules and guidelines. View the "North Carolina Adopt-A-Highway Safety" video and the "Colorado Meth Lab Waste Recognition" video prior to participating in a cleanup.

You can access all safety information and videos from our website at www.ncdot.gov/~littersweep.

Visit www.ncdot.gov/~littersweep to download forms:

- Fall 2014 Litter Sweep poster
- Certificate of Appreciation request form
- Keep North Carolina Beautiful Most Unusual Litter Contest entry form
- Safety rules and regulations for volunteers
- Adopt-A-Highway reporting instructions
- Litter Sweep cleanup procedures
- Adopt-A-Highway media form
- For questions or to request copies, call 1-800-331-5864

Visit your local NCDOT maintenance office for gloves, safety vests, orange trash bags and blue recycling bags for glass, metal and plastic. Dispose of recyclables yourself. AAH can report pickups online. Other volunteers can call their local NCDOT county maintenance office to pick up the filled orange trash bags from the roadside. **Reminder: it is illegal to dispose of aluminum cans and plastic bottles in the landfills.**

Thank you for participating safely!



fall

LITTER SWEEP

Sept. 20–Oct. 4, 2014

VOLUNTEER LOCALLY

**NORTH CAROLINA DEPARTMENT OF TRANSPORTATION
BIANNUAL CLEANUP DRIVE**

Forms, posters and telephone listings are available on our website.

THE LITTER SWEEP HOTLINE

1-800-331-5864

www.ncdot.gov/~littersweep

SWAT-A-LITTERBUG

Let us know when a person is littering by contacting our Office of Beautification through the Swat-A-Litterbug process. Find out more at www.ncdot.gov/~litterbug or call our Customer Service Office at 1-877-DOT-4YOU (1-877-368-4968).



*Flip up for
more information.*

Meeting Date: September 8, 2014

Item # 7-A

SUBJECT: Finance Office

REQUESTED BY: Gloria M. Edmonds, Finance Director

SUMMARY: Amendment # 2 to the FY 2014-15 Warren County Budget Ordinance

FUNDING SOURCE: General Fund

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

Recommend approval of Amendment #2 to the FY 2014-15 Warren County Budget Ordinance.

NOTES:

AMENDMENT TO THE WARREN COUNTY BUDGET ORDINANCE

2014/2015

Amendment No. 2

Section 1 of the Warren County Budget Ordinance, pertaining to the General Fund operations of the County, shall be amended as follows:

Increase/(Decrease) Appropriations:

County Manager	\$	8,604
Youth Services Bureau		1,850
Contingency Salary Pool		<u>(10,454)</u>
Total	\$	-

This amendment:

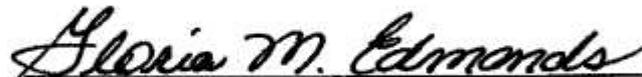
- appropriates additional funds to the County Manager budget for an annual travel allowance for the County Manager effective August 1, 2014 (\$7,500 plus fringes) to be paid along with the approved salary in equal installments each pay period. This appropriation was approved at the August 4, 2014 Board of Commissioners meeting.

Funding Source: Contingency Salary Pool

- appropriates additional funds to the Youth Services Bureau for the appointment of an Interim Director as approved at the July 7, 2014 Board of Commissioners meeting.

Funding Source: Contingency Salary Pool

Respectfully Submitted 09/08/2014


Gloria M. Edmonds, Finance Director

Meeting Date: September 8, 2014

(Added To Agenda)

Item # 7-B

SUBJECT: Finance Office

REQUESTED BY: Gloria M. Edmonds, Finance Director

SUMMARY: *Amended Annual Audit Contract with Winston Williams Creech Evans & Company LLP due to additional work required by the State for the State's audit of federal programs that are pass through funds to the county. Amended Contract increases audit fee by \$3,350 to a total of \$51,550 as follows:*

<i>Audit:</i>	<i>\$45,150</i>
<i>Prep of annual financial statements:</i>	<i>\$ 6,400</i>

FUNDING SOURCE: General Fund

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

Recommend approval of the Amended Annual Audit Contract with Winston Williams Creech Evans & Company, LLP at a revised contract cost of \$51,550. Source of Funds: General Fund Contingency

NOTES:

Amended Annual Contract – this amendment is due to additional work required by the State for the State’s audit on federal programs that are pass through funds to the County.

This increase is due to additional workload related to the clarity standard and definition of group audit. (A group audit is the term used to describe situations when another CPA firm audits one or more components of your client’s financial statements.) Our auditors are now having to provide more reporting and additional procedures to the State that are only required for the State audit and not the audit of the County’s financial statements/SEFA. This fee is for work over and above what is required for the County’s financial statements. Additional requirement by the state are a letter of representation from DSS, performing subsequent event procedures through the date of the State’s report (January 16, 2015!), and issuing an agreed upon procedures report to the State. This additional work will continue each year, however, the fee is dependent on how many programs the State selects. The selection for Warren County for FY 14 is the Medicaid and Adoption Assistance Programs.

Winston, Williams, Creech, Evans, & Company, LLP

Certified Public Accountants



America Counts on CPAs

James P. Winston II, CPA
Gary L. Williams, CPA
Carleen F. Evans, CPA

Jennifer T. Reese, CPA
Curtis G. Van Horn, CPA
Carly E. McKinley, CPA
Tara H. Roberson, CPA
K. Janelson Crompton, CPA

August 26, 2014

Warren County
548 W. Ridgeway Street
Warrenton, NC 27589

To the Board of Commissioners and Management:

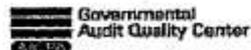
We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for Warren County.

We will apply the agreed-upon procedures which the North Carolina Office of the State Auditor has specified, listed in the attached schedule, to assist them in evaluating the eligibility intake functions of the Medicaid and Adoption Assistance programs of Warren County as of (for the period ended) June 30, 2014 prepared in accordance with the eligibility requirements of the individual compliance supplements for the Medical Assistance and Adoption Assistance Programs. Our sample size of files to examine will be 60 for Medical Assistance and 10% of recipients or 25, whichever is less for Adoption Assistance. This engagement is solely to assist the North Carolina Office of the State Auditor in their audit of the State of North Carolina's Schedule of Expenditures of Federal Awards and compliance over its major federal programs for the period ended June 30, 2014 for the purpose of expressing an opinion on whether the State complied, in all material respects, with the compliance requirements that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Because the agreed-upon procedures listed in the attached schedule do not constitute an examination, we will not express an opinion on the eligibility intake

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www.wwccpa.com



functions of the Medical Assistance and Adoption Assistance Programs. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

If, however, as a result of the procedures or through other means, matters come to our attention that cause us to believe that the eligibility intake functions of the Medical Assistance and Adoption Assistance Programs is not presented in accordance with the eligibility requirements of the individual compliance supplements for the Medical Assistance and Adoption Assistance Programs, we will disclose those matters in our report. Such disclosures, if any, may not necessarily include all matters which might have come to our attention had we performed additional procedures or an examination.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of the North Carolina Office of the State Auditor, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. The attest documentation for this engagement is the property of Winston, Williams, Creech, Evans & Company, LLP and constitutes confidential information. However, we may be requested to make certain attest documentation available to the North Carolina Office of the State Auditor, the North Carolina Department of State Treasurer or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office pursuant to authority given to it by law or regulation. If requested, access to such attest documentation will be provided under the supervision of Winston, Williams, Creech, Evans & Company, LLP personnel. Furthermore, upon request, we may provide copies of selected attest documentation to the North Carolina Office of the State Auditor, the North Carolina Department of State Treasurer or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office. The North Carolina Office of the State Auditor, the North Carolina Department of State Treasurer or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

You are responsible for the presentation of the eligibility intake functions of the Medical Assistance and Adoption Assistance Programs in accordance with the eligibility requirements of the individual compliance supplements for the Medical Assistance and Adoption Assistance Programs; and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for assuming all management responsibilities and for overseeing the assistance that we provide as part of the financial statement audit by designating an individual, Gloria Edmonds, who possesses suitable skill, knowledge, and/or experience. As part of that audit, we will assist with preparation of your financial statements, schedule of expenditures of federal and State awards, and related notes. We also prepared the trial balance for use during the audit. That preparation of the trial balance will be limited to formatting information into a working trial balance based on management's chart of accounts. We will assist

with preparing journal entries, reconciliations, schedules and other required regulatory and LGC forms. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

James P. Winston, II is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We began our procedures on approximately June 17, 2014 and, unless unforeseeable problems are encountered, the engagement should be completed by January 16, 2015. At the conclusion of our engagement, we will require a representation letter from management that, among other things, will confirm management's responsibility for the presentation of the eligibility intake functions of the Medical Assistance and Adoption Assistance Programs in accordance with eligibility requirements of the individual compliance supplements for the Medical Assistance and Adoption Assistance Programs.

We estimate that our fees for these services will not exceed **\$3,350**. The fee estimate 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 discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their responsibility for the sufficiency of procedures.

Sincerely,

Winston, Williams, Creech, Evans and Co., LLP

Winston, Williams, Creech, Evans & Company, LLP

RESPONSE:

This letter correctly sets forth the understanding of Warren County.

Management Signature: _____

Title: _____

Governance Signature: _____

Title: _____

Name of Governmental Unit and Discretely Presented Component Unit's (DPCU) if applicable

7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's systems of internal control and accounting as same relates to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor will make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his findings, together with his recommendations for improvement. That written report must include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit 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 must be submitted by email in PDF format to the Secretary of the LGC for approval. The invoices must be sent to: lgc.invoice@nctreasurer.com. Subject line should read "Invoice - [Unit Name]. The PDF invoice marked 'approved' with approval date will be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the LGC, the following fee, which includes any cost the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (Federal and State grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts:

Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards] _____

Audit _____ **\$45,150**

Preparation of the annual financial statements _____ **\$6,400**

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee. The 75% cap for interim invoice approval for this audit contract is \$ 38,663 **** NA if no interim billing**

10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall include documentation either in the notes to the audited financial statements or as a separate report submitted to the SLGFD along with the audit report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the SLGFD simultaneously with the Governmental Unit's audited financial statements unless otherwise specified in the bond documents.
11. 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 and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the client 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 as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the LGC to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Governmental Unit will not be billed for the pre-issuance review. The pre-issuance review must be performed prior to the completed audit being submitted to the LGC. The pre-issuance report must accompany the audit report upon submission to the LGC.
13. The Auditor shall electronically submit the report of audit to the LGC when (or prior to) submitting the 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 SLGFD by any interested parties. Any subsequent revisions to these reports must be sent to the Secretary of the LGC. These audited financial statements are used in the preparation of official statements for debt offerings (the Auditor's opinion is not included) by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and other lawful purposes of the Governmental Unit without subsequent consent of the

Auditor. If it is determined by the LGC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless, another time frame is agreed to by the LGC.

If the OSA designates certain programs to be audited as major programs, as discussed in item #2, a turnaround document and a representation letter addressed to the OSA shall be submitted to the LGC.

The LGC's process for submitting contracts, audit reports and Invoices is subject to change. Auditors should use the submission process in effect at the time of submission. The most current instructions will be found on our website: <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>

14. 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 varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor
15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, signed and dated by all parties and pre-audited if the change includes a change in audit fee. This document and a written explanation of the change must be submitted by email in PDF format to the Secretary of the LGC for approval. The portal address to upload your amended contract and letter of explanation documents is <http://nctreasurer.slgfd.leapfile.net> No change shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
16. Whenever the Auditor uses an engagement letter with the Governmental Unit, Item #17 is to be completed by referencing the engagement letter and attaching a copy of the engagement letter to the contract to incorporate the engagement letter into the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control. Engagement letter terms are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item #23 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.
17. Special provisions should be limited. Please list any special provisions in an attachment. See attached Agreed Upon Procedures in the Engagement Letter
18. 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 issued and the DPCU is included in the primary government audit, the DPCU must be named along with the parent government on this audit contract. Signatures from the DPCU Board chairman and finance officer also must be included on this contract.
19. The contract must be executed, pre-audited, physically signed by all parties including Governmental Unit and Auditor signatures and submitted in PDF format to the Secretary of the LGC. The current portal address to upload your contractual documents is <http://nctreasurer.slgfd.leapfile.net> Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of April, 2014. These instructions are subject to change. Please check the NC Treasurer's web site at www.nctreasurer.com for the most recent instructions.
20. The contract is not valid until it is approved by the LGC Secretary. 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.
21. 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.
22. Municipal & County Contracts: The Auditor acknowledges that any private employer transacting business in this State who employs 25 or more employees in this State must, when hiring an employee to work in the United States, use E Verify to verify the work authorization of the employee in accordance with N.C.G.S. §64 26(a). The Auditor acknowledges further that any such private employer and its subcontractors must comply with all of the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes (North Carolina's E-verify law), and that such private employer has a duty under the law to ensure compliance by its subcontractors. The Auditor further acknowledges that this contract is of the type governed by S.L. 2013-418, which makes it unlawful for a local government to enter into certain types of contracts unless the contractor and its subcontractors comply with North Carolina's E-verify law, and that failure to comply with such law could render this contract void. The Auditor hereby covenants, warrants and represents for itself and its subcontractors that with respect to this contract the Auditor and its subcontractors shall comply with the provisions of North Carolina's E-verify law and that failure to comply with such law shall be deemed a breach of this contract and may render this contract void.
23. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16 for clarification).

Contract to Audit Accounts (cont.)

Name of Governmental Unit and Discretely Presented Component Unit's (DPCU) if applicable

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

Audit Firm Signature:

Winston, Williams, Creech, Evans & Co., LLP

Name of Audit Firm

By James P. Winston, II CPA

Authorized Audit firm representative name: Type or print

James P. Winston II

Signature of authorized audit firm representative

winston@wwcecpa.com

Email Address of Audit Firm:

Date 8-26-14

Governmental Unit Signatures:

By Bertadean Baker, Chairman

Mayor / Chairperson: Type or print name and title

Signature of Mayor/Chairperson of governing board

Date

By

DPCU Chairperson: Type or print name and title

Signature of Chairperson of DPCU if applicable

Date

Unit Signatures (continued):

By n/a

Chair of Audit Committee - Type or print name

Signature of Audit Committee Chairperson

Date n/a

** If Governmental Unit has no audit committee, this section should be marked "N/A."

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28 (a)

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. Additionally, the following date is the date this audit contract was approved by the governing body.

By Gloria Edmonds

Governmental Unit Finance Officer: Type or print name

Finance Officer Signature

gedmonds@co.warren.nc.us

Email Address of Finance Officer

Date

(Pre-audit Certificate must be dated.)

Date Governing Body Approved Audit Contract - G.S. 159-34(a)

Board Approval Date - Primary Government

Board Approval Date - DPCU

Meeting Date: September 8, 2014

(Added To Agenda)

Item # 7-C

SUBJECT: Finance Office

REQUESTED BY: Gloria M. Edmonds, Finance Director

SUMMARY: *Contract with Winston Williams Creech Evans & Company LLP for GASB 67 & 68, RE: Pension Plan Audit at a cost of \$5,500.*

FUNDING SOURCE: General Fund

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

Recommend approval of contract with Winston Williams Creech Evans & Co., LLP to perform an audit Warren County's Pension at a cost of \$5,500. Source of Funds: General Fund Contingency

NOTES:

GASB 67 AND 68

The Government Accounting Standards Board (GASB) approved new statements that will change the way pension plans record, report and disclose its pension information. All financial disclosures made by NC Dept. of State Treasurer are contained in the audited State's Comprehensive Annual Financial Report (CAFR) at June 30, every year. *Statement No. 67 Financial Reporting for Pension Plans*, affects the financial statements in the State's CAFR. *Statement No. 68 Accounting and Financial Reporting for Pensions*, affects the financial statements of most of North Carolina's Retirement System affiliated employers. Most of the NC Retirement Systems are cost-sharing multi-employer defined benefit pension plans and serve as the retirement plan for more than 1,100 employers in North Carolina. These new standards change the reporting requirement for most pension plans including the LGERS (Local Government Employees' Retirement system) and TSERS (Teachers' and State Employees' Retirement System).

The new Statement No. 67 replaces the requirements of the existing No. 25 *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and becomes effective at the end of the 2013-2014 fiscal year

The new Statement No. 68 replaces the requirements of the existing No. 27 *Accounting for Pensions by State and Local Government Employers*. This reporting requirement applies to NC-affiliated employers and becomes effective for the 2014-2015 fiscal year. (Which means the County will have to recognize their long-term obligation for pension benefits as a liability and an asset (for the amount contributed) for the first time, which enhances accountability and transparency through revised and new note disclosures and required supplementary information as of June 30, 2015.)

An essential part of the implementation process for GASB Statements 67 and 68 is the testing of the pension census data at the employer participant level. The Office of State Auditor (OSA) selected a sample of employer participants in both the Teachers and State Employees' Retirement System (TSERS) and the Local Government Employees' Retirement System (LGERS) and has asked those units and their independent auditors to provide assurance to OSA on the accuracy of certain elements of the census data.

In a memo from Sharon Edmundson, Department of State Treasurer, our independent auditors are being asked to provide attestation to both OSA and DST that certain census data is materially correct for the unit being audited. She also states that this will be an attest engagement for which a separate contract agreement will be needed.

We have been selected for this audit.

Winston, Williams, Creech, Evans, & Company, LLP

Certified Public Accountants



America Counts on CPAs

James F. Winston II, CPA
Gary L. Williams, CPA
Carleen F. Evans, CPA

Jennifer T. Reese, CPA
Curtis G. Van Horns, CPA
Cathy E. McKinley, CPA
Tara H. Roberson, CPA
K. Justina Crampton, CPA

August 26, 2014

Warren County
548 W. Ridgeway Street
Warrenton, NC 27589

To the Board of Commissioners and Management:

We are pleased to confirm our understanding of the services we are to provide for Warren County.

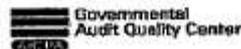
We will examine the employee census data and underlying payroll records of Warren County for the year ended December 31, 2013, to determine the employee census data provided to the Local Government Employees' Retirement System is complete and accurate. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include tests of your records and other procedures we consider necessary to enable us to express an opinion as to whether your employee census data is presented, in all material respects, in conformity with criteria set by the Retirement System's Handbook revised January 2013 and the Legislative Digest for changes issued during 2013 to the Retirement System. If, for any reason, we are unable to complete the examination, we will not issue a report as a result of this engagement.

Our report is intended solely for the information and use of Warren County's management, the North Carolina Department of State Treasurer, and the North Carolina Office of the State Auditor for the purpose of the Local Government Employees' Retirement System's compliance with GASB Statement 67 and is not intended to be and should not be used by anyone other than those specified parties.

Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, fraud, or other violations of laws or regulations, that may exist. However, we will inform you of any material errors or fraud that comes to our attention. We will also inform you of any other violations of laws or regulations that come to our attention, unless clearly inconsequential.

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www.wwcecpa.com



We understand that you will provide us with the basic information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria or assist in the development of the subject matter, but the responsibility for the subject matter remains with you.

At the end of the engagement, we will require a representation letter from management.

The attest documentation for this engagement is the property of Winston, Williams, Creech, Evans & Company, LLP and constitutes confidential information. However, we may be requested to make certain attest documentation available to the North Carolina Department of State Treasurer and the North Carolina Office of the State Auditor pursuant to authority given to it by law or regulation. If requested, access to such attest documentation will be provided under the supervision of Winston, Williams, Creech, Evans & Company, LLP personnel. Furthermore, upon request, we may provide copies of selected attest documentation to North Carolina Department of State Treasurer and the North Carolina Office of the State Auditor. The North Carolina Department of State Treasurer and the North Carolina Office of the State Auditor may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

You are responsible for the presentation of the employee census data in accordance with criteria set by the Retirement System's Handbook revised January 2013 and the Legislative Digest for changes issued during 2013 to the Retirement System; and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for assuming all management responsibilities and for overseeing the assistance that we provide as part of the financial statement audit by designating an individual, Gloria Edmonds, who possesses suitable skill, knowledge, and/or experience. As part of that audit, we will assist with preparation of your financial statements, schedule of expenditures of federal and State awards, and related notes. We also prepared the trial balance for use during the audit. That preparation of the trial balance will be limited to formatting information into a working trial balance based on management's chart of accounts. We will assist with preparing journal entries, reconciliations, schedules and other required regulatory and LGC forms. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

James P. Winston, II is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We expect to begin our examination on approximately September 08, 2014. We estimate that our fees for these services will not exceed \$5,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the examination. If significant additional time is necessary, we will discuss it with you and arrive at a

new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

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

Sincerely,

Winston, Williams, Creech, Evans & Company, LLP

RESPONSE:

This letter correctly sets forth the understanding of Warren County.

Management Signature: _____

Title: _____

Governance signature: _____

Title: _____

CONTRACT TO AUDIT ACCOUNTS

Of Warren County
 Governmental Unit and Discretely Presented Component Unit (DPCU) if applicable

On this 26th day of August, 2014

Auditor: Winston, Williams, Creech, Evans & Co., LLP Auditor Mailing Address: _____

PO BOX 1366 Oxford, NC 27566 Hereinafter referred to as The Auditor

and Board of Commissioners (Governing Board (s)) of Warren County

Warren County : hereinafter referred to as the Governmental Unit (s), agree as follows:
 Governmental Unit (s)

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning January 1, 2013, and ending December 31, 2013. 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 will be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCU's, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated workpapers may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit and/or workpapers 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 CPA Board).

County and Multi-County Health Departments: The Office of State Auditor will designate certain programs that have eligibility requirements to be considered major programs in accordance with OMB Circular A-133 for the State of North Carolina. The LGC will notify the auditor and the County and Multi-Health Department of these programs. A County or a Multi-County Health Department may be selected to audit any of these programs as major.

3. If an entity is determined to be a component of another government as defined by the group audit standards - the entity's auditor will 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 unqualified opinion being rendered. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he 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 their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract (See Item 22). If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to Government Accounting Standards or if financial statements are not prepared in accordance with GAAP and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment.

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 the State and Local Government Finance Division (SLGFD) within four months of fiscal year end. Audit report is due on: OCTOBER 17, 2014. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the Secretary of the LGC for approval.

7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's systems of internal control and accounting as same relates to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor will make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his findings, together with his recommendations for improvement. That written report must include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit 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 must be submitted by email in PDF format to the Secretary of the LGC for approval. The invoices must be sent to: lgc.invoice@nctreasurer.com. Subject line should read "Invoice – [Unit Name]. The PDF invoice marked 'approved' with approval date will be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the LGC, the following fee, which includes any cost the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (Federal and State grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts:

Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards]

Audit **\$5,500**

Preparation of the annual financial statements

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee. The 75% cap for interim invoice approval for this audit contract is \$ N/A ** NA if no interim billing

10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall include documentation either in the notes to the audited financial statements or as a separate report submitted to the SLGFD along with the audit report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the SLGFD simultaneously with the Governmental Unit's audited financial statements unless otherwise specified in the bond documents.
11. 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 and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the client 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 as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the LGC to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Governmental Unit will not be billed for the pre-issuance review. The pre-issuance review must be performed prior to the completed audit being submitted to the LGC. The pre-issuance report must accompany the audit report upon submission to the LGC.
13. The Auditor shall electronically submit the report of audit to the LGC when (or prior to) submitting the 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 SLGFD by any interested parties. Any subsequent revisions to these reports must be sent to the Secretary of the LGC. These audited financial statements are used in the preparation of official statements for debt offerings (the Auditors' opinion is not included) by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and other lawful purposes of the Governmental Unit without subsequent consent of the

Auditor. If it is determined by the LGC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless, another time frame is agreed to by the LGC.

If the OSA designates certain programs to be audited as major programs, as discussed in item #2, a turnaround document and a representation letter addressed to the OSA shall be submitted to the LGC.

The LGC's process for submitting contracts, audit reports and Invoices is subject to change. Auditors should use the submission process in effect at the time of submission. The most current instructions will be found on our website: <https://www.nctreasurer.com/sg/Pages/Audit-Forms-and-Resources.aspx>

14. 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 varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor
15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, signed and dated by all parties and pre-audited if the change includes a change in audit fee. This document and a written explanation of the change must be submitted by email in PDF format to the Secretary of the LGC for approval. The portal address to upload your amended contract and letter of explanation documents is <http://nctreasurer.sigfd.leapfile.net> No change shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
16. Whenever the Auditor uses an engagement letter with the Governmental Unit, Item #17 is to be completed by referencing the engagement letter and attaching a copy of the engagement letter to the contract to incorporate the engagement letter into the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control. Engagement letter terms are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item #23 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.
17. Special provisions should be limited. Please list any special provisions in an attachment. See attached Engagement Letter
18. 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 issued and the DPCU is included in the primary government audit, the DPCU must be named along with the parent government on this audit contract. Signatures from the DPCU Board chairman and finance officer also must be included on this contract.
19. The contract must be executed, pre-audited, physically signed by all parties including Governmental Unit and Auditor signatures and submitted in PDF format to the Secretary of the LGC. The current portal address to upload your contractual documents is <http://nctreasurer.sigfd.leapfile.net> Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of April, 2014. These instructions are subject to change. Please check the NC Treasurer's web site at www.nctreasurer.com for the most recent instructions.
20. The contract is not valid until it is approved by the LGC Secretary. 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.
21. 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.
22. Municipal & County Contracts: The Auditor acknowledges that any private employer transacting business in this State who employs 25 or more employees in this State must, when hiring an employee to work in the United States, use E Verify to verify the work authorization of the employee in accordance with N.C.G.S. §64 26(a). The Auditor acknowledges further that any such private employer and its subcontractors must comply with all of the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes (North Carolina's E-verify law), and that such private employer has a duty under the law to ensure compliance by its subcontractors. The Auditor further acknowledges that this contract is of the type governed by S.L. 2013-418, which makes it unlawful for a local government to enter into certain types of contracts unless the contractor and its subcontractors comply with North Carolina's E-verify law, and that failure to comply with such law could render this contract void. The Auditor hereby covenants, warrants and represents for itself and its subcontractors that with respect to this contract the Auditor and its subcontractors shall comply with the provisions of North Carolina's E-verify law and that failure to comply with such law shall be deemed a breach of this contract and may render this contract void.
23. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16 for clarification).

Contract to Audit Accounts (cont.)

Warren County

Name of Governmental Unit and Discretely Presented Component Unit's (DPCU) if applicable

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

Audit Firm Signature:

Winston, Williams, Creech, Evans & Co., LLP

Name of Audit Firm

By James P. Winston, II CPA

Authorized Audit firm representative name: Type or print

James P. Winston II

Signature of authorized audit firm representative

winston@wwcecpa.com

Email Address of Audit Firm:

Date

8-26-14

Governmental Unit Signatures:

By Bertadean Baker, Chairman

Mayor / Chairperson: Type or print name and title

Signature of Mayor/Chairperson of governing board

Date

By

DPCU Chairperson: Type or print name and title

Signature of Chairperson of DPCU if applicable

Date

Unit Signatures (continued):

By n/a

Chair of Audit Committee - Type or print name

Signature of Audit Committee Chairperson

Date n/a

** If Governmental Unit has no audit committee, this section should be marked "N/A."

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28 (a)

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. Additionally, the following date is the date this audit contract was approved by the governing body.

By Gloria Edmonds

Governmental Unit Finance Officer: Type or print name

Finance Officer Signature

gedmonds@co.warren.nc.us

Email Address of Finance Officer

Date

(Pre-audit Certificate must be dated.)

Date Governing Body Approved Audit Contract - G.S. 159-34(a)

Board Approval Date - Primary Government

Board Approval Date - DPCU

Meeting Date: September 8, 2014

(Added To Agenda)

Item # 7-D

SUBJECT: Finance Office

REQUESTED BY: Gloria M. Edmonds, Finance Director

SUMMARY: *It is submitted to schedule a required annual public hearing to hear citizen comments regarding Rural Operating Assistance Program (ROAP) FY 2014-15 funding. Suggested date and time: Monday, October 6, 2014 at 5:45 pm.*

FUNDING SOURCE:

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

NOTES:

Meeting Date: September 8, 2014

Item # 8

SUBJECT: Resolution Approving Amount to be Spent by the Warren County Board of Education to Purchase Real Property for a School Bus Maintenance Garage

REQUESTED BY: Dr. Ray Spain, Superintendent, and Warren County Board of Education represented by Attorney Al Thompson

SUMMARY: It is submitted to consider “Resolution Approving the Amount to be Spent by the Warren County Board of Education to Acquire Real Property to be Used for the Future Site of a School Bus Maintenance Garage” in the amount of \$235,000 to purchase parcel owned by G.W. Harris, IV and wife, J.H. Harris, on US Highway 1 in Norlina (parcel ID D4-53B & D4-45).

Authorize Chairman Baker to sign related documentation.

FUNDING SOURCE: General Fund Appropriation in Warren County School’s FY 15 Budget

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

Recommend approval of Resolution Approving the sum of \$235,000 to be Spent by the Warren County Board of Education to Purchase Real Property for a School Bus Maintenance Garage from George W. Harris, IV and wife, Jennifer H. Harris, located at 255 US Hwy. #1 South, Norlina, NC, and authorize Chairman Baker to sign related documentation.

NOTES:



WARREN COUNTY BOARD OF COMMISSIONERS

602 WEST RIDGEWAY STREET
POST OFFICE BOX 619
WARRENTON, NORTH CAROLINA 27589

Bertadean Baker, Chairman
Jennifer Jordan, Vice Chairman
Ruby Downey
Barry Richardson
Ulysses S. Ross

Linda T. Worth
County Manager

Angelena Kearney-Dunlap
Clerk to the Board

State of North Carolina County of Warren

RESOLUTION APPROVING THE AMOUNT TO BE SPENT BY THE WARREN COUNTY BOARD OF EDUCATION TO ACQUIRE REAL PROPERTY TO BE USED FOR THE FUTURE SITE OF A SCHOOL BUS MAINTENANCE GARAGE

**(259 US Hwy 1 S., Norlina, NC 27563, 255 US Hwy 1 S.,
Norlina, NC 27563) (Parcel ID Nos. D4 53B & D4 45)**

WHEREAS, the provisions of N.C.G.S. § 115C-426(f) require the approval by the Board of County Commissioners as to the amount to be spent by the Board of Education for school sites prior to the execution of a contract by the Board of Education for the purchase of a site or the expenditure of funds therefor; and

WHEREAS, on September 2, 2014, the Warren County Board of Education adopted a Resolution to purchase two parcels of contiguous real property owned by George Wesley Harris, IV, and wife, Jennifer H. Harris, located at 259 US Hwy 1 S., Norlina NC, 27563, and 255 US Hwy 1 S., Norlina, NC 27563, to be used as the future site of a school bus maintenance garage, subject to the approval by the Warren County Board of Commissioners of the amount to be spent on the site as required by law; and

WHEREAS, the Warren County Board of Education requests that the Warren County Board of Commissioners approve Two Hundred Thirty-Five Thousand and 00/100 Dollars (\$235,000.00) as the amount to be spent to purchase the above described real property.

Phone: (252) 257-3115
Fax: (252) 257-5971
www.warrencountync.com

NOW, THEREFORE, BE IT RESOLVED that the Warren County Board of Commissioners hereby approves the total amount of Two Hundred Thirty-Five Thousand and 00/100 Dollars (\$235,000.00) to be spent by the Warren County Board of Education for the purchase of real property owned by George Wesley Harris, IV, and wife, Jennifer H. Harris, located at 259 US Hwy 1 S., Norlina NC, 27563, and 255 US Hwy 1 S., Norlina, NC 27563, to be used as the future site of a school bus maintenance garage.

Adopted this 8th day of September, 2014.

Bertadean Baker, Chairman
Warren County Board of Commissioners

SEAL

Meeting Date: September 8, 2014

Item # 9-A

SUBJECT: Board/Commission/Committee Member Appointment

REQUESTED BY: Michelle Winstead, DSS Director

SUMMARY: It is submitted on recommendation of Social Services Board of Directors to appoint Barbara Brayboy to the Social Services Board of Directors to fill the DSS Appointee position. Three year term expires June 30, 2017.

FUNDING SOURCE: N/A

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

NOTES:



It is my desire to be a strong advocate for the Warren County Department of Social Services and to serve as a liaison between DSS, public officials and the citizens of Warren County. I will work to make the public aware of the many services that are available through the Department of Social Services. I will devote my time to fulfill the duties of a board member of DSS.

Barbara L. Brayberry

Please list all past employers and volunteer experience you have had which may be beneficial in evaluating your qualifications.

Work Experience Kennett Square School District Teacher (1967-75) Pennsylvania
Halifax Co. Schools (1975-2008) Teacher, curriculum specialist,
Assistant principal, principal
Shaw Univ. After school Tutorial Coordinator 2011-2012
for Halifax Co. Schools and Northside.

Volunteer Experience Halifax Senior Citizen Volunteer
F. O. G. Proctor for Warren Co. Schools
NC Juvenile Justice Committee
Twin County Rural Health Bd.
Warren Co. Chamber of Commerce Volunteer

How did you become aware of Warren County volunteer opportunities? (Please circle appropriate response)

Newspaper

Current Warren County Volunteer

Other

If other, please explain: _____

If I am appointed to serve on one or more boards, I will agree by signing an Affirmation of Understanding, to attend the required number of meetings each calendar year and not to exceed unexcused absences by more than 25% or three (3) meetings in any calendar years.

Signature

Date

Barbara Brayboy
August 7, 2014

Please feel free to attach a resume if so desired

Barbara L. Brayboy

1259 Richardson Road

Warrenton, NC 27589

(252) 257-2484

Objective: To obtain the position of principal's mentor and share my knowledge and experience as a teacher, curriculum specialist and administrator at the Haliwa-Saponi Tribal Charter School.

Work Experience:

2000-2008 Halifax County Schools Elementary School Principal

Served as educational leader; Responsible for managing the policies, regulations, and procedures that ensured that all students were supervised in a safe environment that met the curriculum and mission of the school and school system; Worked collaboratively with school staff and other personnel; Communicated effectively with parents; Responsible for scheduling, curriculum development, extracurricular activities, personnel management, emergency procedures, and facility operations.

1997-2000 Halifax County Schools Middle School Assistant Principal

Assisted the principal in various aspects of the school administration; The job of an assistant principal is to help a principal in various aspects of school administration; Scheduled student classes; Classroom observations/evaluations; Handled student related problems related attendance and discipline; Coordinated cafeteria and transportation staff and other support services; Counseled students on educational and personal matters.

1995-1997 Halifax County Schools Curriculum Specialist

Worked with the school system and assigned school to plan, organize, and promote various activities necessary for the implementation of the state curriculum; assisted assigned school with student performance assessment and testing; served as an advocate for appropriate curricular changes and modifications.

1965-1995 Pennsylvania & North Carolina Elementary Teacher

Established and enforced rules for behavior and procedures for maintaining order among the students; Observed and evaluated students' performance, behavior, social development, and physical health; Prepared materials and classrooms for class activities; Adapted teaching methods and instructional materials to meet students' varying needs and interests; Planned and conducted activities for a balanced program of instruction; Instructed students individually and in groups, using various teaching methods; Conferred with parents or guardians, teachers, counselors, and administrators in order to resolve students' behavioral and academic problems; Met with parents and guardians to discuss their children's progress; Enforced administration policies and rules governing students; Attended professional meetings, educational conferences, and teacher training workshops in order to maintain and improve professional competence.

Knowledge and Skills

Excellent oral and written communication skills

Proven organizational skills

Superb interpersonal skills

Knowledge of the structure, content, and implementation of curriculum

References: Available upon request

Meeting Date: September 8, 2014

Item # 9-B

SUBJECT: Board/Commission/Committee Member Appointment

REQUESTED BY: Starlin Beatty, Tax Administrator

SUMMARY: It is submitted on recommendation of Tax Administrator to re-appoint Oscar L. Meek to the Board of Equalization and Review for an additional term. One year term expires July 30, 2015.

FUNDING SOURCE: N/A

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

NOTES:

memo

Warren County Tax Administration

To: Board of County Commissioners

From: Starlin L. Beatty

CC: Angelina Kearney-Dunlap, Clerk to the Board

Date: 9/2/2014

Re: Oscar Meeks

The above listed individual has agreed to serve an additional term on the Board of Equalization and Review. The term for Oscar Meeks is to expire on July 30, 2015.

Sincerely,

Starlin L. Beatty

Starlin L. Beatty
Clerk to the Board of Equalization and Review
Warren County NC

If you are presently serving as an elected or appointed official, please explain: yes Bd of E&R
Zoning Bd of Adjustment

Please list all past employers and volunteer experience you have had which may be beneficial in evaluating your qualifications.

Work Experience 30 plus years INSURANCE agent
4 1/2 years Bank loan officer
20 years grew up on farm

Volunteer Experience Jayceer / Rotary Club / V-Fire Dept
4 years Warren Co Bd of Commissioners

How did you become aware of Warren County volunteer opportunities? (Please circle appropriate response)

Newspaper

Current Warren County Volunteer

Other

If other, please explain: currently serving on Board of E&R

If I am appointed to serve on one or more boards, I will agree by signing an Affirmation of Understanding, to attend the required number of meetings each calendar year and not to exceed unexcused absences by more than 25% or three (3) meetings in any calendar years.

Signature

Wm S Snel

Date

8/5/2014

Please feel free to attach a resume if so desired.

Meeting Date: September 8, 2014

Item # 10-A

SUBJECT: Follow-Up to August 20th Work Session

REQUESTED BY: Linda T. Worth, Warren County Manager

SUMMARY: Warren County Capital Improvement Plan (DRAFT) for FY 2015-2019 is presented for Board's adoption. Document is found on County's web site at www.warrencountync.com, at "Online Forms and Downloads" under County Commissioners.

FUNDING SOURCE: Various

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

Recommend adoption of the FY 2015-2019 Warren County Capital Improvement Plan as prepared and presented by the County Manager.

NOTES:

Meeting Date: September 8, 2014

Item # 10-B

SUBJECT: Follow-Up to August 20th Work Session

**REQUESTED BY: Crystal Smith, Director
Warren County Cooperative Extension Service**

SUMMARY: It is submitted to adopt Resolution – Warren County Local Foods Access Plan – Recognizing Warren County’s Youth Leadership.

FUNDING SOURCE: N/A

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

Recommend adoption of Resolution – Warren County Local Foods Access Plan – Recognizing Warren County’s Youth Leadership, and authorize Chairman Baker to sign the Resolution.

NOTES:

Therefore, Be It Resolved that Warren County Board of Commissioners acknowledge that Warren County's school and community leaders are intentional in creating school and community partnerships that engage young people in leadership and community development roles.

And Be It Further Resolved, Warren County Government and Community support the efforts of the Warren County Local Food Access Plan as lead by the Warren County Cooperative Extension Service and those Youth Leaders that represent Warren County today and into the future.

Adopted this the 8th day of September, 2014.

Warren County Board of Commissioners

Bertadean W. Baker, Chairman

ATTEST:

Angelena Kearney-Dunlap, Clerk

Meeting Date: September 3, 2013

Item # 11

SUBJECT: NC Cooperative Extension Service Award 40 Hours of Paid Leave

REQUESTED BY: Crystal Smith, Director

SUMMARY: The State has awarded 40 additional hours of paid leave in FY 2015 budget for state employees that includes Cooperative Extension. There are special provisions regarding this leave (per attached). A form has been provided for County's consideration to indicate if it agrees/disagrees to grant said bonus leave with pay. There is no direct financial cost unless employees retire with a special leave balance. However, there is an indirect cost when an employee takes a special leave day off with pay which also increases the county's liability associated with employee leave balances.

FUNDING SOURCE: General Fund

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

Recommend approval of Warren County's proportional match on the 40 additional hours of special leave granted by the State of North Carolina in FY 15 for State employees that includes Cooperative Extension Service employees.

NOTES: _____



College of Agriculture and Life Sciences
North Carolina Cooperative Extension Service
Warren County Center
158 Rafters Lane
Warrenton, NC 27589
Phone: (252) 257-3640
Fax: (252) 257-5616

August 21, 2014

Dear Mrs. Worth,

The State of North Carolina will be awarding 40 additional hours of paid leave to be awarded as part of the budget for FY 2014-2015. There are special provisions for this leave that are much different than past "bonus leave" awards. Please read the attached document for more specific information, but, in short.....

- a. **The 40-hours are granted for use from July 1, 2014, through June 30, 2015 only. This Special Leave MUST be used before any other non-sick time leave. If an employee does not use this leave in that time period, it is forfeited.**
- b. **If an employee separates for any reason other than retirement, any balance of Special Leave will NOT be paid out---it is "forfeited." If an employee retires before June 30, 2015, and has a balance, it will be paid out—but again, this Special Leave must be used before any other type of leave, so it is unlikely employees will have a balance that late in the fiscal year.**

North Carolina Cooperative Extension Administration and the employees of Warren County is requesting confirmation from Warren County Government match on 40 hours of Special Leave. We are grateful and most appreciative. The only direct financial obligation are payouts for **retirees**; and it is highly likely that these will only be a handful with payouts because the policy requires everyone to use this Special Leave first. While there is an indirect financial cost to the County when an employee uses a day off from work, this is **no** additional cost to them.

Enclosed is the County/Tribal Decision on the fiscal year 2014-2015 Special Leave Award (State Deadline September 11, 2014). If you have questions or wish to talk more in details, please don't hesitate in contacting me at 252-257-3640 or crystal_smith@ncsu.edu.

Thank you in advance for your continuous support of North Carolina Cooperative Extension.

Sincerely,

Crystal M. Smith
County Extension Director

Meeting Date: September 8, 2014

Item # 12

SUBJECT: FY 2014-15 Agreement for Protection, Development & Improvement of Forest Land in Warren County

REQUESTED BY: Reid Hildreth, District Forester, & Bryant Pitchford, Warren County Ranger with NC Department of Agriculture & Consumer Services

SUMMARY: Annual agreement for provision of Forest Services is presented for Board's review and approval. FY 2014-15 allocations are as follows:

Authorize Chairman to sign documents.

\$	<u>284,862</u>	
Total Cooperative Appropriation		
\$	<u>170,917</u>	<u>60%</u>
	State	
\$	<u>113,945</u>	<u>40%</u>
	County	

FUNDING SOURCE: General Fund

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

Recommend approval of Annual Agreement for Provision of Forest Services, and authorize Chairman Baker to sign the Agreement. Funding Source: FY 14 Forestry Service departmental budget in the amount of \$113,945.

NOTES:

STATE OF NORTH CAROLINA

Department of
Agriculture and Consumer Services

\$ 284,862
Total Cooperative Appropriation

\$ 170,917 60%
State

\$ 113,945 40%
County

AGREEMENT FOR THE PROTECTION, DEVELOPMENT AND IMPROVEMENT
OF FOREST LAND IN WARREN COUNTY, NORTH CAROLINA

THIS AGREEMENT, made under authority of "An act to authorize Counties to cooperate with State in Forest Protection, Reforestation and promotion of Forest Management," (Section 106-906 of the general Statutes of North Carolina), and also under authority of another Section of the General Statutes, namely Section 106-898, by the North Carolina Department of Agriculture and Consumer Services (hereinafter Called the Department), party of the first part, and the Board of Commissioners of WARREN County, in the State of North Carolina (hereinafter called the Board), party of the second part, witnesseth:

That WHEREAS the said Board, recognizing the need for active forest protection, development, reforestation, management and improvement in WARREN County, has accepted the offer of the Department for cooperation in accomplishing this object:

Now THEREFORE, in consideration of the mutual covenants hereinafter set forth, the said parties contract and agree to maintain a legally appointed and equipped Forest Ranger organization in said county at the joint cost of the State and County, insofar as the joint funds will permit as follows:

Part I. THE DEPARTMENT AGREES:

1. To select, employ and appoint, after consultation with the Board, a County Forester or County Forest Ranger for the purposes of controlling forest fires in said County; for detecting and extinguishing fires that break out; for investigating the origin of forest, woodland and field fires; for enforcing State forest fire laws; for taking such preventative measures, educational and otherwise, as shall seem necessary to prevent forest fires; for developing and improving the forests through reforestation promotion and practice of Forest Management practices; and for protection from insects and diseases.

4. That title to all improvements and equipment purchased and/or constructed in connection with this agreement will rest with the Department; such materials or their equivalent will remain in the County as long as this agreement is in effect, or as long as they are needed by the Department for the proper conduct of the work therein.

5. That the Forester or Forest Ranger periodically or at the request of the Board, shall present to the Board statements of the work being done within the County, so that said Board may be fully informed at the times regarding the Forestry finances and activities within the County.

IN WITNESS WHEREOF, the said parties do hereunto affix their names and seals upon the date herein below specified.

For the Board of County Commissioners of WARREN County.

Date _____ Chairman

Provisions for the payment of the monies to fall due under this Agreement have been made by appropriation duly made or by bonds or notes duly authorized, as required by the "County Fiscal Control Act."

Date _____ County Finance Officer

For the North Carolina Department of Agriculture and Consumer Services

Date _____ Signature

N. David Smith, Chief Deputy Commissioner

**Information regarding Agenda Items
13-A through 13-C.**

SUBJECT: Award Bid for Various County Vehicles

A "Request for Bids Packet" was circulated to 22 dealerships in: Wake Forest, Wendell, Raleigh, Tarboro, Wilson, Durham, Cary, Kenly, Hillsborough, Smithfield, Oxford, Nashville, Roanoke Rapids, Rocky Mount, Zebulon, Wilson, Henderson and Louisburg for the following vehicles:

- A. Ford Explorer 4x4 with Police Packet (2)**
- B. Dodge Charger with Police Packet (1)**
- C. Chevrolet Suburban 4x4 (1)**
- D. Ford F-250 4x4 (1)**
- E. Ford F-150 4x2 Long Bed (1)**

Bids were received as follows:

Affidavit of Printer's Proof

NORTH CAROLINA
WARREN COUNTY

I, MARY LOU CHEEK, Office Manager of The Warren Record, a weekly newspaper publication in the town of Warrenton, Warren County, and state of North Carolina, do so solemnly swear that a legal action entitled:

Notice
Soliciting
Sealed Bids

a true copy of which is made a part of this affidavit, did appear in the said The Warren Record in the following consecutive issues:

8/13, 2014

Mary Lou Cheek
Office Manager

Sworn to and subscribed before me this

20 day of August, 2014.

Lucille Lee Weldon

Notary Public

My commission expires: 12-6-14

NOTICE

Warren County is soliciting sealed bids for vehicles as follows:

- 2- 2014 Ford Explorer 4x4 Vehicles (with police packet)
- 1- 2014 Dodge Charger (with police packet)
- 1- 2014 Chevrolet Suburban 4x4 Vehicle
- 1- 2014 Ford F-250 4x4 Vehicle
- 1- 2014 Ford F-150 Regular Cab 4x2 Long Bed

Bids will be received until 10 a.m. August 22, 2014 and opened at 10:15 a.m.

Mailed or deliver to:

Warren County Manager's Office
ATTN: Vehicle Bids
Post Office Box 619
602 W. Ridgeway Street
Warrenton, NC 27589

Instructions for submitting bids and complete specifications for the vehicles may be obtained at the County Manager's Office between 8:30 & 5pm. Warren County Board of Commissioners reserves the right to waive any and all formalities and to reject any and all bids.

If any additional information is required, contact Linda T. Worth, Warren County Manager at (252) 257-3115.

Bert Jean W. Baber, Chairman
Warren County Board of Commissioners



Meeting Date: September 8, 2014

Item # 13-A

SUBJECT: Award Bid for (2) Ford Explorer 4x4 with Police Packet

REQUESTED BY: County Manager

SUMMARY: Bids were received for 2014 & 2015 vehicles per attached for the Sheriff's Office.

FUNDING SOURCE: Amount of \$73,500 in Sheriff's Office FY 15 Budget to purchase 3 vehicles.

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

It is recommended to award bid to Doug Henry Ford of Tarboro, NC for purchase of two (2) 2015 Ford Explorer 4X4's at a cost of \$25,928 each for a total cost of \$51,856. Funding Source: Sheriff's Office FY 15 Budget.

NOTES:

Meeting Date: September 8, 2014

Item # 13-B

SUBJECT: Award Bid for one (1) Dodge Charger with Police Packet

REQUESTED BY: County Manager

SUMMARY: Bid was received from Ilderton Dodge of Highpoint for a 2014 Dodge Charger with Police Packet per attached for the Sheriff's Office.

FUNDING SOURCE: \$73,500 budgeted in the Sheriff's Office FY 15 Budget to purchase 3 vehicles.

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

It is recommended to award bid to Ilderton Dodge of High Point, NC for purchase of one (1) 2014 Dodge Charger with Police Packet at a cost of \$22,885. Funding Source: Sheriff's Office FY 15 Budget.

NOTES:

Meeting Date: September 8, 2014

Item # 13-C

SUBJECT: Award Bid for one (1) Chevrolet Suburban 4x4

REQUESTED BY: County Manager

SUMMARY: Bid was received for 2015 vehicle per attached for EMS.

FUNDING SOURCE: Amount in Emergency Medical Services FY 15 Budget \$38,000

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

It is recommended to award bid to Hubert Vester of Wilson, NC for purchase of one (1) 2015 Chevrolet Suburban 4X4 at a cost of \$38,765. Funding Source: EMS FY 15 departmental budget.

NOTES:



Meeting Date: September 8, 2014

Item # 13-D

SUBJECT: Award Bid for one (1) Ford F-250 4x4

REQUESTED BY: County Manager

SUMMARY: Bids were received for 2014 & 2015 vehicles per attached for a Ford F-250 4X4 truck for the Buildings & Grounds Maintenance Department.

FUNDING SOURCE: Amount in Building & Grounds FY 15 Budget \$23,500

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

It is recommended to award bid to University Ford of Durham, NC for purchase of one (1) 2015 Ford F-250 4X4 truck at a cost of \$24,493. Funding Source: Buildings & Grounds Maintenance Department FY 15 Budget.

NOTES:

Meeting Date: September 8, 2014

Item # 13-E

SUBJECT: Award Bid for one (1) Ford F-150 Regular Cab 4x2 Long Bed

REQUESTED BY: County Manager

SUMMARY: Bids were received for 2014 vehicles per attached for a Ford F-150 Regular Cab 4X2 Long Bed truck in the Health Department.

FUNDING SOURCE: Amount in Health Department FY 2014-15 Budget \$18,297

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

It is recommended to award bid to Doug Henry Ford of Tarboro, NC for purchase of one (1) 2014 Ford F-150 Regular Cab 4X2 Long Bed truck at a cost of \$18,425. Funding Source: Health Department FY 15 Budget.

NOTES:

Meeting Date: September 8, 2014

Item # 14

SUBJECT: Declare Surplus Property and Authorize Auction

REQUESTED BY: Clerk to the Board

SUMMARY: Resolution declaring certain County property as surplus and authorizing sale by auction (or authority to discard if not sold), is presented for Board's review and adoption.

Authorize Chairman Baker to sign resolution.

FUNDING SOURCE:

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

Recommend approval of Resolution declaring certain County property as surplus and authorize sale by on-line auction or disposal if not sold, and authorize Chairman Baker to sign the Resolution.

NOTE:

RESOLUTION

SALE OF SURPLUS WARREN COUNTY PROPERTY

WHEREAS, the County of Warren has certain properties which are no longer used and may lawfully dispose of such property through on-line auction or disposal.

NOW, THEREFORE, BE IT RESOLVED THAT, pursuant to Article 12, North Carolina General Statute 160A-268, the Warren County Board of Commissioners authorize the sale through on-line auction or disposal of:

TV/VCR Combo (Health Dept)
HP DeskJet Printer 950-C (Health Dept)
John Deere Ridemower F-935 – Yanmar engine (Bldg & Grds)
John Deere Ridemower 723 – Kawasaki engine (Bldg & Grds)
2004 Ford F-150 - 241,067 miles (Public Utilities)

These items are being sold in “as is” condition with no warranties.

The Warren County Board of Commissioners reserves the right to reject any or all bids, to waive informalities, and to award bid in the opinion of the Owner in its best interest.

BE IT FURTHER RESOLVED, The Board of Commissioners authorizes the County Manager (or designee) to dispose of this property and incur those costs incidental to sell property; and that advertising, describing the property, the method for bidding and the date, time and place for the bid opening be placed with auction site, notice in the Warren Record Newspaper and otherwise appropriately advertised according to law.

ADOPTED this the 8th day of September 2014.

ATTEST:

WARREN COUNTY BOARD OF COMMISSIONERS
Bertadean W. Baker, Chairman



HP Desk Jet Printer



TV / VCR



John Deere 723



2004 Ford 150 – 241,067 miles



John Deere F-935

Meeting Date: September 8, 2014

Item # 15

SUBJECT: Contract for Legal Services Between County of Warren and Turrentine Law Firm, PLLC a certified DBE/WBE/SPSF

REQUESTED BY: County Attorney Karlene Turrentine

SUMMARY: Contract for County Attorney services between Turrentine Law Firm, PLLC and Warren County is submitted for Board's review and action. Due to changes in laws governing contracts with individuals as opposed to firms, this contract is presented as the preferred option. If approved the Turrentine Law Firm would serve as legal representative for Warren County and it's officers acting in their official capacity on behalf of the County. (A copy of current contract is provided.)

Authorize Chairman Baker to sign same.

FUNDING SOURCE: General Fund

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

Recommend approval of contract for County Attorney Services between Turrentine Law Firm, PLLC and Warren County effective retroactive to July 1, 2014 at the same terms and conditions as the current contract, and authorize Chairman Baker to sign the contract.

NOTE:

**Revised
Contract**

**Effective
July 1, 2014**

Page 1 of 3

Revised Contract

Effective
July 1, 2014

Page 2 of 3

received during the course of completing specific tasks as County Attorney; (f) responding to all documentation, accusations, and/or inquiries served on the County and requiring a legal response on behalf of the County; (g) appearing as County Attorney in all hearings, proceedings, and Courts as necessary in the full performance as County Attorney including, but not limited to, before the NC State Property Tax Commission and NC Employment Security Commission; and, (h) working closely with the County Manager, County department heads, and the County Sheriff-as requested-to ensure each department of the County is compliant with the County's ordinances and the laws of North Carolina.

These matters enumerated as being encompassed in paragraph (2)'s hourly billing structure set out above are not all inclusive. Any additional work by the County Attorney not falling within those general services described in paragraphs (a) or (b) shall also be billed at an hourly rate.

3. In addition, the County agrees to pay the following outlined expenses associated with the County Attorney's attendance of seminars, training sessions, and/or continuing legal education (CLE) courses related to the County Attorney services to be provided under this Agreement. The County Attorney's attendance at such seminars shall be approved in advance by the Board of Commissioners. The County shall pay, in advance, the expense incurred in connection with such seminars for registrations, tuition, materials, and lodging. However, the cost of transportation and meals while attending such seminars shall be the responsibility of the County Attorney.

4. For any litigation matters which the County would ordinarily have "farmed out" to an attorney or firm separate from its County Attorney's office including those matters contemplated by the County's insurance coverage, and for which the County desires the FIRM to handle, the parties agree to execute a separate retainer/fee agreement for any such matter arising; which, so long as such separate fee agreement falls under the County Manager's discretionary authority, may be executed by the County Manager on behalf of the Board of Commissioners. However, for clarity: although the FIRM's standard 2014 hourly rate is currently \$300.00 for such litigation, the FIRM instead agrees to accept and the County agrees to pay \$225/hour for such services rendered by the FIRM or another attorney in the office; \$75.00 per hour for any work performed by a paralegal or legal assistant, and; \$25.00 per hour for any work performed by the FIRM's administrative personnel, plus expenses, for these matters.

5. For all matters outlined herein, the County acknowledges and agrees the FIRM's fee does not include any court costs or other costs or fees (i.e. copy fees, filing fees, depositions, mediation/arbitration fees, mileage, etc.) associated with this representation, and which additional fees/costs shall also be billed to County and must be paid by the County upon presentment of invoice.

6. The FIRM agrees to send by electronic mail to the County an itemized statement for legal services on or before the fifteenth (15th) day of the month following the calendar month for which fees are being billed, and; the County agrees to pay such invoices within ten (10) days of receipt.

7. County agrees that any bill not paid within 15 days of the billing date shall accrue interest at the rate of 1.5% per billing cycle.

TERM:

This Agreement shall commence on July 1, 2014, and shall renew each July 1st thereafter, unless either party shall otherwise notify the other in writing on or before May 1st of the same year. Either party may terminate this Agreement at will upon a sixty (60) day written notice. At the time of termination of this Agreement, the FIRM will be entitled to its full compensation for all hours worked for the County prior to an effective termination.

**Revised
Contract**

**Effective
July 1, 2014**

Page 3 of 3

**Current
Contract**

**Effective
June 7, 2010**

Page 1 of 2

**Current
Contract**

**Effective
June 7, 2010**

Page 2 of 2

Meeting Date: September 8, 2014

Item # 16-A

SUBJECT: County Manager's Reports

REQUESTED BY: Linda T. Worth, Warren County Manager

SUMMARY: County Manager has been granted authorization to approve contracts up to but not to exceed \$50,000. Contracts approved are submitted for the Board's information.

FUNDING SOURCE: Various

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

NOTES:

STATE OF NORTH CAROLINA

WARREN COUNTY

In the event of a discrepancy between Contractor and County records, such invoice shall be paid less the amount of the discrepancy. A notice of discrepancy with supporting documentation shall be promptly sent to Contractor and the two parties shall reconcile records and invoices at the earliest possible date. Such reconciliation shall be reflected on the next invoice from Contractor.

7) Termination

This contract may be terminated according to either of the following provisions:

- a) **Default:** If either party hereto deems the other party hereto to be in default of any provision hereof, the claiming party shall provide notice in writing to the defaulting party of said default. If said defaulting party fails to correct the default within twenty (20) working days from the date of notice, the other party may terminate this Contract immediately. In case of such termination the party terminating this contract shall forthwith give the other party written notice of such termination.
- b) **Mutual Agreement :** This Contract may be terminated by mutual agreement of the parties hereto, at any time.

8) Force Majeure

a) **Suspension of Performance:** The performance of its duties and obligations hereunder by either party shall be suspended to the extent that such performance, in whole or in part, shall be rendered impracticable by Force Majeure.

b) **Definition:** Force Majeure – For purposes herein, Force Majeure shall be termed as any event or occurrence of any nature or kind in respect to the duties herein that is beyond the control of and occurs without the negligence of the party invoking the same, including without limitation: acts of God or of a public enemy, acts of government or governmental authority in either its sovereign or contractual capacity, wars, riots, fires floods, explosions, epidemics, boycotts, excessive fuel prices, blackouts, strikes, labor disputes, equipment breakdowns, and any transportation problem directly affecting or inhibiting pickups.

c) **Notice :** In the event that either party hereto determines that a Force Majeure has occurred, or it is likely to occur, said party shall promptly furnish to the other party notice in writing of such Force Majeure , setting forth the nature of such problem, the anticipated effect thereof on said party's performance hereunder and when normal performance may be expected. In the event of excessive fuel prices of over the road diesel. Contractor and County will negotiate satisfactory terms for both parties involved.



CERTIFICATE OF LIABILITY INSURANCE

LIBE-14 OP ID: TMK

DATE (MM/DD/YYYY)
11/04/13

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Henderson Brothers, Inc. 920 Ft Duquesne Blvd Pittsburgh, PA 15222 Michael J. Malone	412-261-1842 412-261-4149	CONTRACT NO. PHONE NO. FAX NO. E-MAIL ADDRESS	INSURER(S) AFFORDING COVERAGE INSURER A : National Union Fire Ins Of Pgh INSURER B : Commerce & Industry Insurance INSURER C : Navigators Insurance Co INSURER D : Starr Indemnity + Liability Co INSURER E : Great American Ins Cos	NAIC # 19445 19410 42307 38318
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COVERAGES CERTIFICATE NUMBER: GCH REVISION NUMBER: NC

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

COV. LTR	TYPE OF INSURANCE	DESCRIPTION (INS. / MOD.)	POLICY NUMBER	POLICY EFF. (MM/DD/YYYY)	POLICY EXP. (MM/DD/YYYY)	LIMITS
C	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR		0A13CGL118263IC	11/01/13	11/01/14	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Per occurrence) \$ 50,000 MED EXP (Per one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPOH ADD \$ 2,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO ALL OWNED AUTOS HIRED AUTOS Comp: 5000 Coll: 5000	SCHEDULED AUTOS NON-OWNED AUTOS	CA093-47-09 & CA093-48-08	11/01/13	11/01/14	COMBINED SINGLE LIMIT (Per occurrence) \$ 2,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
D	UMBRELLA LIAB EXCESS LIAB	<input checked="" type="checkbox"/> OCCUR CLAIMS-MADE	1000910242	11/01/13	11/01/14	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory to HR) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	WC089-86-2889	11/01/13	11/01/14	<input checked="" type="checkbox"/> NO RETAIL/TOBACCO LIMITS E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
E	Excess Liability		TUE0629639001	11/01/13	11/01/14	Limit \$ 5,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
Tire Collection and Recycling.

CERTIFICATE HOLDER Warren County 559 Baltimore Road Warrenton, NC 27589	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Michael J. Malone</i>
----------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

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EPAD

INSURER'S NAME Liberty Tire Recycling

LIBE-14
OP ID: TMKPAGE 2
DATE 11/04/13

Blanket Insureds:

Liberty Tire Recycling Holdco, LLC
Liberty Tire Services, LLC
Liberty Tire Services of North Carolina, LLC
Liberty Tire Services of Ohio, LLC
Liberty Tire Recycling, LLC
Ridge Recyclers, Inc.
Liberty/Lakin National Tire Recycling, LLC
U.S. Tire Holdings, LLC
B.T. Sanitation Service, Inc.
Central Carolina Holdings, LLC
U.S. Tire Recycling Partners, L.P.
LTR Products, LLC
Quality Tire Recycling, Inc.
Auburndale Recycling Center, Inc.
Quality Tire Recycling, LLC
LTS Management, LLC
Liberty Tire Recycling Finance, Inc.

Coverages listed below are afforded when required by a written contract:

Blanket Additional Insured where required by written contract:
General Liability per form CG 2010 04/13 & CG 2037 04/13
Auto Liability per form 94199 0307

Blanket Waiver of subrogation where required by written contract:
General Liability per form CG 2404 05/09
Auto Liability per form 62897 6/95
Workers Compensation per form WC000313 04/84

Primary & noncontributory on General Liability where required by written contract per form CG 2001 04/13

Meeting Date: September 8, 2014

Item # 16-B

SUBJECT: County Manager's Reports

REQUESTED BY: Linda T. Worth, Warren County Manager

SUMMARY: County Manager's Report of activities for August 2014 is presented for the Board's review and approval.

FUNDING SOURCE: N/A

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

FOLLOW-UP REQUIRED:

COUNTY MANAGER'S RECOMMENDATION:

Recommend approval of the County Manager's report of activities for the month of August, 2014.

NOTES:

Project Updates

Simulcast Radio System Upgrade Project – Phase II

We are reviewing options for radio towers for Phase II of the Radio System Upgrade Project and fine tuning the capital project budget. We will keep the Board posted as we move forward to finalize the proposed plan and costs associated with Phase II of this project.

Buck Spring Project

The Buck Spring Project Committee is continuing to work on developing a recommendation for the Board of Commissioners of a proposed capital project for the Buck Spring property. The PARTF grant has been officially revised to include a split rail fence at Buck Spring with no change in the amount of the grant. Following installation of the fence the grant work will be completed.

CDBG Projects

2011 CDBG Grants

Work is ongoing in the 2011 Scattered Site CDBG Grant Project.

Golden LEAF Community-Based Grantsmaking Initiative

Our CAVE Team met on 8/27/14 to begin the development of a budget for the \$50,000 Golden LEAF planning grant for Warren County's CAVE Project. After the budget is developed, we will move forward to sign and return the Grant Award and Agreement on behalf of Warren County.

Adjourn

September 8, 2014
Regular Meeting