

**HERTFORD COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING
COMMISSIONER'S CHAMBERS/MULTI-PURPOSE ROOM – JUDICIAL CENTER**

Minutes November 6, 2023 – 9:00 AM

Present: Com. Andre` M. Lassiter, Sr., Chairman, Com. William F. Mitchell, Jr., Vice-Chair, Com. Leroy Douglas, Com. Ronald J. Gatling and Com. John D. Horton

Also Present with the Board: Mr. Kevin Patterson, Interim County Manager, Dr. Renee Tyler, Clerk to the Board, Attorney Charles L Revelle, III, County Attorney
Attorney Maria Jones, Revelle & Lee

The following employees attended the meeting: Director Kimberly Turner, Director Leslie Edwards, Director Brenda Brown, Director Felicia Gaskins, Demarcus Thompson, Director Robert Mizelle, Director Melanie Storey, Director Shelia Privott and KaWania Parker, Public Information Officer.

Chairman Lassiter called the meeting to order and Bishop Dr. Taunya Queen-Melendez, Senior Pastor Well of Life Kingdom Ministry International, Ahoskie provided the Invocation followed by Hertford County High School JROTC Color Guard posting the Flags and Pledge of Allegiance by Riverview Elementary School Students.

Chairman Lassiter reminded everyone that November 11th is Veterans Day and that the Board will recognize Veterans at the November 20th Regular Board Meeting.

REQUEST APPROVAL OF OCTOBER 16, 2023 MINUTES

On a motion by Com. Ronald J. Gatling and a second by Vice-Chair William F. Mitchell, Jr., the Board approved the October 16, 2023 minutes.

INTRODUCTION OF NEW COUNTY EMPLOYEES, VACANCY REPORT, SAFETY CREDIT PROGRAM

Ms. Kimberly Turner introduced new employee Kuanicia Cherry to the Board, the vacancy report and the safety credit program.

The Board welcomed Ms. Cherry to local government.

**RECOGNITIONS (HERTFORD COUNTY HIGH SCHOOL & RIVERVIEW
ELEMENTARY SCHOOL STUDENTS & FACULTY)**

The Board recognized Hertford County High School JROTC Color Guard and CW3 Randy Cherry, JROTC Instructor and Riverview Elementary School students and Shannon Ruffin and Whitney Ballard and Tameka Harrell thanking them for their presentations.

**REQUEST APPROVAL OF RECOMMENDATION FOR PARKS & RECREATION
ADVISORY COMMISSION, AND VETERANS ADVISORY COUNCIL**

On a motion by Com. Gatling and second by Com. John D. Horton, the Board tabled the appointment requests of Dacia Jenkins, Joa'n Godwin and Melba Valentine for the Parks & Recreation Advisory Commission.

On a motion by Com. Leroy Douglas and a second by Vice-Chairman William F. Mitchell, Jr., the Board approved the appointment of Margo Reynolds Howard to the Veterans Advisory Council for a three-year term effective November 6, 2023 and expiring June 30, 2026.

AUDITOR'S FY 2022 REPORT

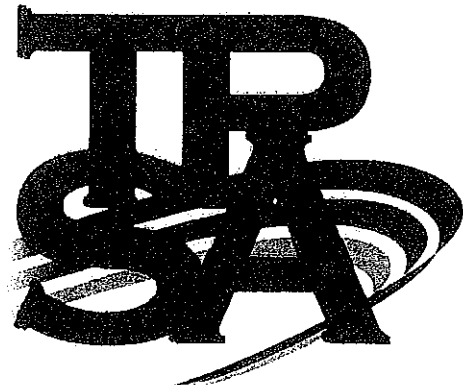
Mr. Alan W. Thompson, CPA with Thompson, Price, Scott, Adams & Co., P.A. shared with the Board that the firm has audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information for the County for the year ended June 30, 2022. He stated overall County Finances look good and shared significant audit findings, Qualitative Aspects of Accounting Practices, Difficulties Encountered in Performing the Audit, Corrected and uncorrected Misstatements, Disagreements with Management, Management Representation, Management Consultations with Other Independent Accountants, Other auditor Findings, Other matters, as follows:

HERTFORD COUNTY



Presentation of Audit Results

Fiscal Year Ended
June 30, 2022



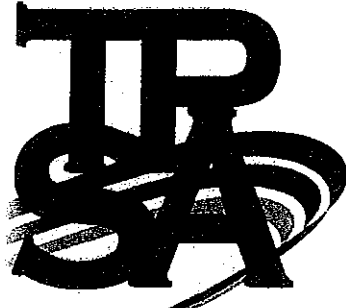
**CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS AND TAX ADVISORS**

Alan W. Thompson, CPA
1626 S Madison Street
PO Box 398
Whiteville, NC 28472
910.642.2109 phone
910.642.5958 fax
www.tpsacpas.com

Hertford County

Presentation Agenda

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1626 S Madison Street

Whiteville, NC 28472

Telephone (910) 642-2109

Fax (910) 642-5958

Alan W. Thompson, CPA

R. Bryon Scott, CPA

Gregory S. Adams, CPA

October 16, 2023

To the Board of Commissioners
Hertford County
Winton, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hertford County for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 20, 2022. Professional standards also required that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Hertford County are described in Note 1 to the financial statements. The County adopted GASB 87 "Leases," effective for fiscal year ended June 30, 2022. We noted no transactions entered into by Hertford County during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting Hertford County's financial statements were:

Management's estimate of depreciation of capital assets is based on management's estimate of the remaining useful lives of the assets. We evaluated the key factors and assumptions used to develop the remaining useful lives of the assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for doubtful accounts is based on historical revenues, historical loss levels, and an analysis of the collectability of individual accounts. We evaluated key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Members

American Institute of CPAs - N.C. Association of CPAs - AICPA Division of Firms

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Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, some of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representation

We have requested certain representations from management that are included in the management representation letter dated October 16, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Auditing Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Hertford County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

The process for posting water collections needs to be reviewed. Some monthly postings are made to liability accounts as deferred revenues that should be posted as water collections. An adjustment has been made for the last several years to correct this, but the internal postings causing this to happen need to be reviewed and changed accordingly. Additionally, the receivable reports provided do not properly segregate balances by funds, so manual computation have to be made to properly allocate the receivable across the various enterprise funds.

Various key processes were not completed timely, particularly during year-end closing (i.e. line item review, revenue and expenditure postings, reconciliation to subsidiary ledgers). These are key finance functions that should be completed to ensure that revenues and expenditures are appropriately reflected in the general ledger.

Reconciling the bank accounts should be a priority each month. The County was able to provide reconciliations for the current year; however, it took a substantial amount of time to correct postings to complete the reconciliations. There are still some reconciling items that need to be cleared up as well.

The submission of the audit to the State Treasurer's office was 11 months past the original due date of October 31, 2022. Additionally, because the audit submission was late, the submission to the Federal Audit Clearinghouse was also late.

There were several budget violations noted concerning funds that had no budget at all, or departments within the budget that were overspent (see Findings 2022-001 and 2022-003). Most of these were a result of not having accurate information throughout the year to know if a budget amendment was needed before year end. GASB 87 standards were not implemented until several months after year end, which also resulted in multiple budget violations as a result of the late implementation and posting of required adjustments.

Prior period adjustments were recorded to properly accrue prior year receivables (see Finding 2022-005).

There were several findings noted related to compliance testing. These are discussed in the compliance section of the audit report. Several of these were repeat issues from the prior year.

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board. The County is required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager. Refer to the data input sheet for specific items that must be addressed in your response.

Other Matters

We applied certain limited procedures to the Law Enforcement Officer's Special Separation Allowance, Healthcare Benefit, Schedule of County's Proportionate Share of Net Pension Assets (LRS), Schedule of County Contributions (LRS), Schedule of County's Proportionate Share of Net Pension Asset (ROD), Schedule of County Contributions (ROD), and Changes in Total OPEB Liability and which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual non-major fund statement schedules, budgetary schedules, and other schedules, and the schedule of expenditures of federal and State awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Please ensure that management and the Board is aware of the new GASB pronouncements for the upcoming fiscal year. Be especially mindful of GASB No.96: *Subscription-Based Information Technology Arrangements*, as the implementation of this standard may take a significant amount of time and resources to gather the necessary information. If the proper resources are not allotted for the implementation of this standard, this could potentially cause a significant delay in the completion of the upcoming audit.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of Hertford County and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co, P.A.

Hertford County

FINANCIAL INFORMATION FOR 5 YEARS

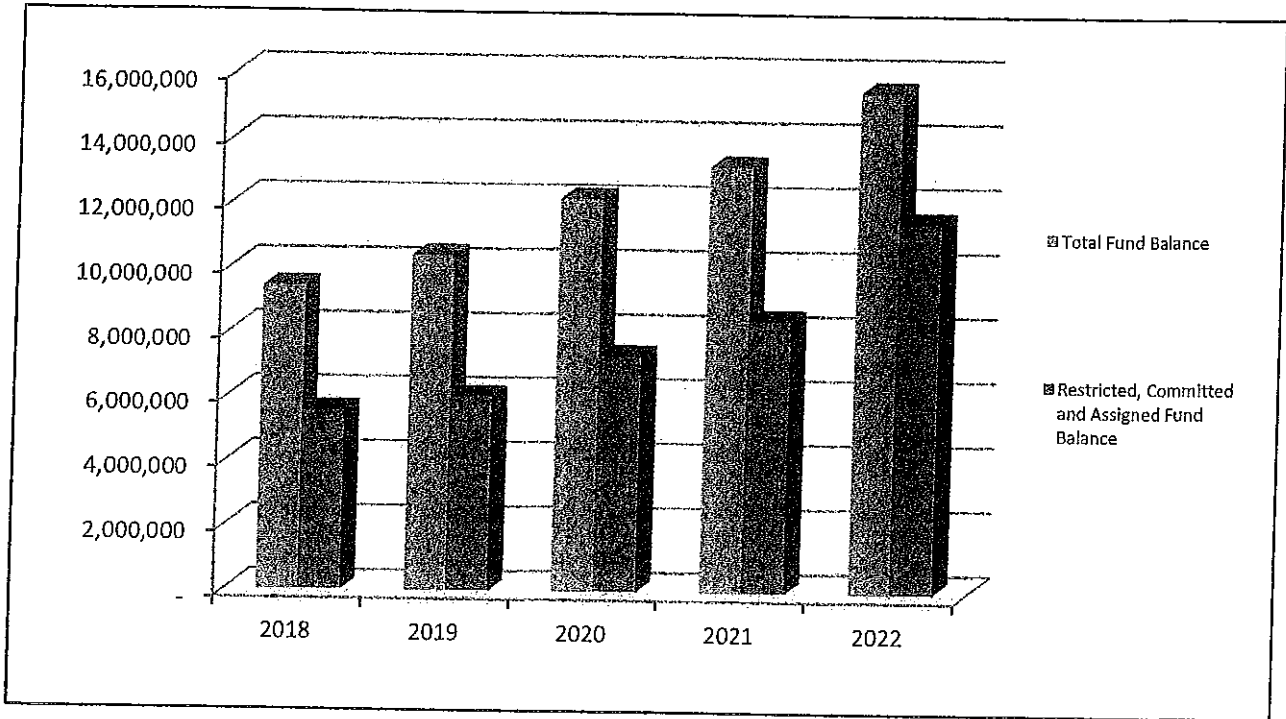
	2022	2021	2020	2019	2018
Total Fund Balance - General Fund	15,546,295	13,213,306	12,179,301	10,397,370	9,411,403
Unavailable Fund Balance - GF (Restricted for State Statute, Inventories, Prepaids)	5,311,842	2,954,146	2,662,925	2,490,079	2,396,653
Restricted, Committed, and Assigned Fund Balance	11,502,726	8,453,782	7,321,409	6,028,259	5,552,386
General Fund Expenditures (including Transfers out less debt proceeds)	27,205,752	26,542,117	24,174,839	23,651,475	26,551,905
Fund Balance Available as % of General Fund Expenditures	37.62%	38.65%	39.36%	33.43%	26.42%
Unassigned Fund Balance	4,043,569	4,759,524	4,857,892	4,369,111	3,859,017
Unassigned Fund Balance as % of General Fund Expenditures (including Transfers out)	14.86%	17.93%	20.09%	18.47%	14.53%
Revenues over (under) expenditures before other financing sources					
General Fund	802,621	801,965	1,781,931	1,558,810	(1,696,216)
Water & Sewer Funds	(92,175)	90,168	345,920	362,392	555,121
Sanitation Fund	(101,999)	(113,581)	63,535	(55,886)	(42,209)
Cash vs. Accumulated Depreciation - Water Districts					
Total Fixed Assets	18,836,378	18,836,378	18,646,507	18,823,395	17,759,993
Accumulated Depreciation	7,321,874	6,909,670	6,505,762	6,374,043	5,997,876
Cash	3,931,691	3,985,169	3,984,502	3,156,732	3,539,706
Cash vs. Fund Balance (Net Position)					
Cash - General	11,774,754	11,341,415	10,811,247	8,741,322	7,795,049
Cash - Water District Funds	3,931,691	3,985,169	3,984,502	3,156,732	3,539,706
Cash - Sanitation	172,821	191,234	330,389	179,864	233,167
Cash - Other Governmental	297,868	6,529,977	4,079,521	705,252	874,100
Fund Balance - General	15,546,295	13,213,306	12,179,301	10,397,370	9,411,403
Net Position - Water Funds	9,156,150	9,281,671	9,191,504	8,671,111	8,306,580
Net Position - Sanitation	219,520	321,519	435,100	371,565	422,645
Fund Balance - Other Governmental Funds	(2,014,285)	4,393,869	3,614,580	671,136	859,890
Property Tax Rates	0.840	0.840	0.840	0.840	0.840
Collection Percentages	96.58%	96.39%	96.65%	96.37%	96.19%
Collection Percentages (excluding Motor Vehicle)	96.12%	95.78%	96.26%	95.96%	95.77%
Total Property Valuation	1,731,745,952	1,777,123,214	1,658,455,129	1,660,139,762	1,636,091,071
Total Levy Amount	14,550,561	15,017,398	14,018,993	14,035,485	13,829,566
Breakdown of Debt (Excl Compensated Absences, OPEB, LGERS)					
Governmental - General Obligation	7,217,913	7,867,705	8,517,497	9,167,289	9,817,081
Governmental - Installment Purchases	5,689,737	6,466,866	7,063,580	2,396,656	3,124,636
Governmental - Lease Liabilities	418,604	-	-	-	-
Business-type - General Obligation	4,794,973	5,192,569	5,580,241	5,957,742	6,325,815
Business-type - Revenue Bonds	904,000	920,000	936,000	-	-
Business-type - Lease Liabilities	114,787	-	-	-	-
Business-type - Installment Purchases	154,545	-	-	-	-
	19,294,559	20,447,140	22,097,318	17,521,687	19,267,532

Hertford County

FINANCIAL INFORMATION FOR 5 YEARS

	2022	2021	2020	2019	2018
Breakdown of General Fund Revenues					
Ad Valorem Taxes	14,583,539	14,468,955	14,014,905	14,143,331	13,645,522
Local Option Sales Taxes	6,160,491	5,837,740	5,443,040	5,074,864	4,799,057
Other Taxes, License & Permits	87,578	85,448	454,732	401,049	586,647
Intergovernmental Revenue	4,903,242	5,264,679	3,955,493	3,750,765	3,997,683
Sales and Services	1,552,314	1,778,701	1,799,771	1,930,230	1,899,008
Investment Earnings	19,634	17,181	100,079	141,892	61,779
Miscellaneous	260,304	123,418	188,750	98,425	96,526
Total	27,567,102	27,576,122	25,956,770	25,540,556	25,086,222
Breakdown of General Fund Expenditures					
General Government	4,768,232	4,669,341	4,171,922	4,136,764	4,590,913
Public Safety	7,887,841	8,302,564	6,901,164	6,536,561	7,382,529
Transportation	30,300	30,300	30,300	30,300	30,300
Economic and Physical Development	325,343	304,617	325,622	352,500	368,972
Human Services	6,149,780	5,841,799	5,598,572	5,434,734	6,057,203
Cultural & Recreational	105,016	105,016	105,016	105,016	109,884
Education	5,650,004	5,615,524	5,711,803	5,602,422	6,789,459
Debt Service	1,847,965	1,904,996	1,330,440	1,453,178	1,453,178
Total	26,764,481	26,774,157	24,174,839	23,651,475	26,782,438

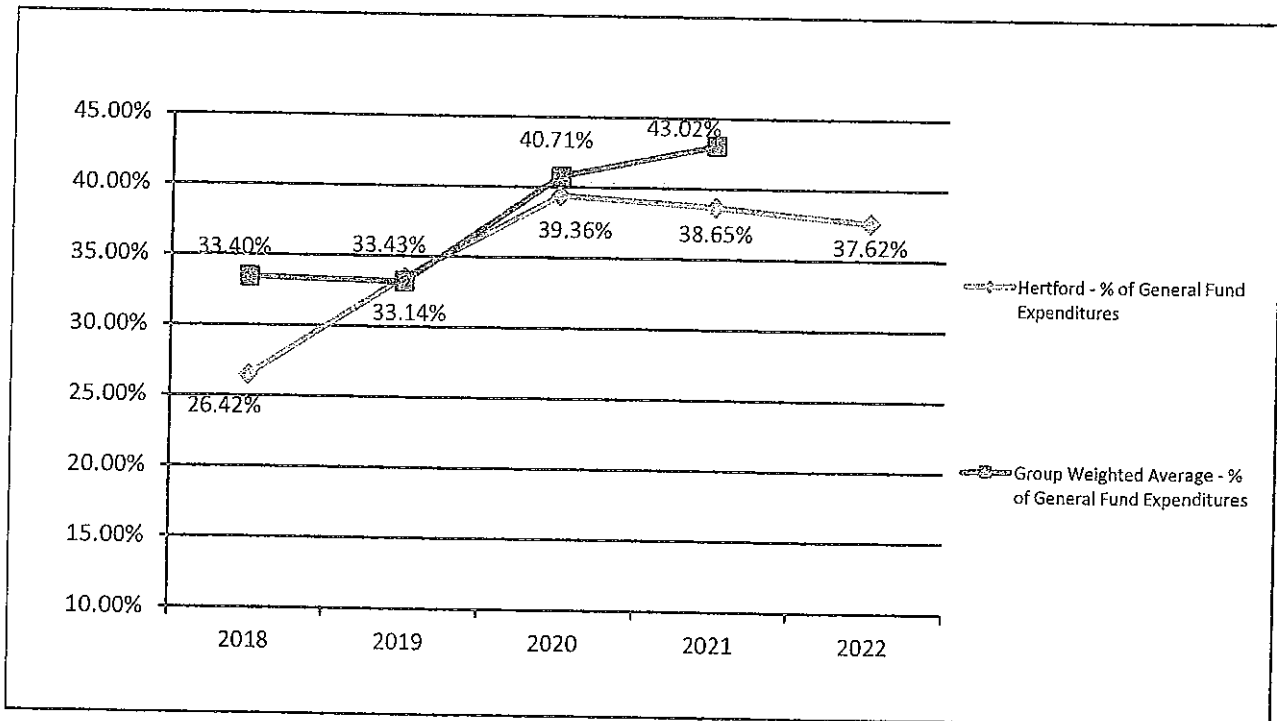
Hertford County Analysis of Fund Balance



Hertford County

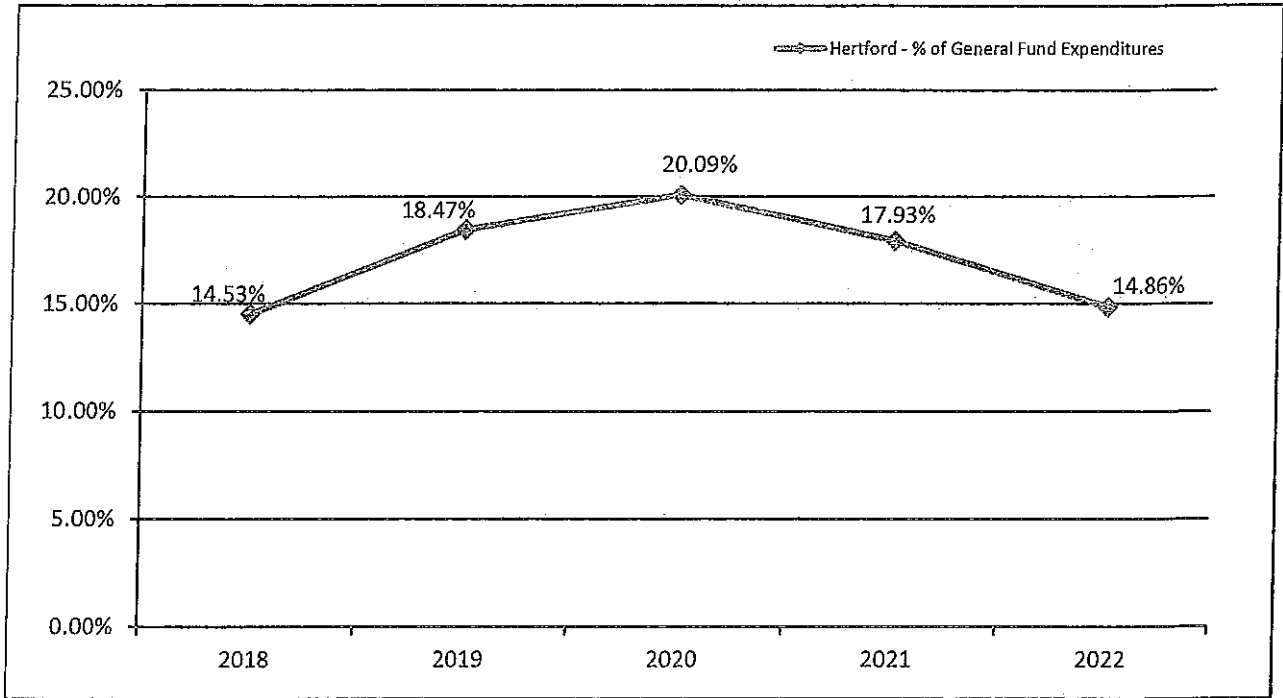
Analysis of Fund Balance Available

(Note - 2022 Group Weighted Average Not Available at Date of Presentation)



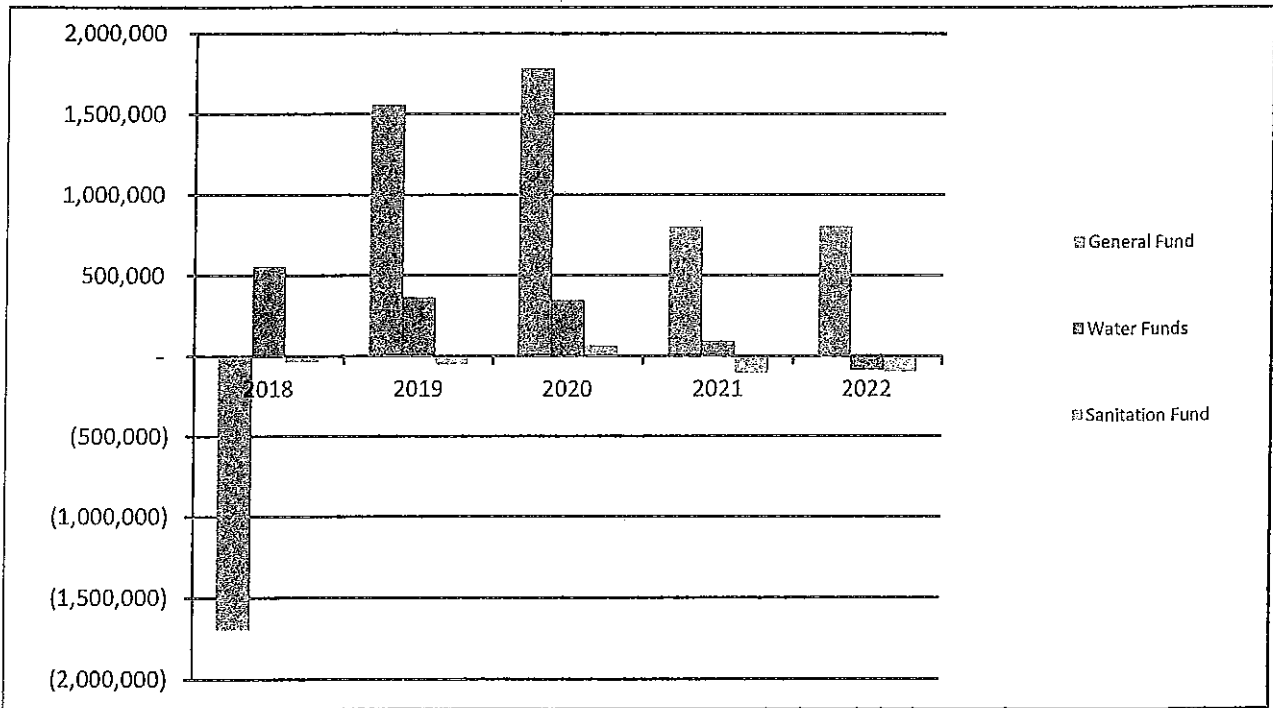
Hertford County

Analysis of Unassigned Fund Balance as a % of General Fund Expenditures



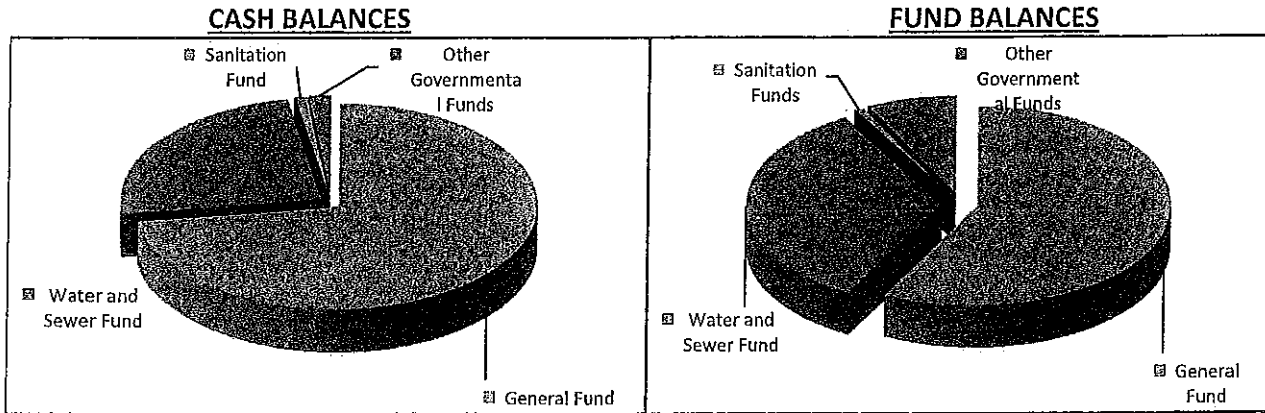
Hertford County

Analysis of Revenues Over (Under) Expenditures before Transfers



Hertford County

Analysis of Cash and Fund Balances at June 30, 2022



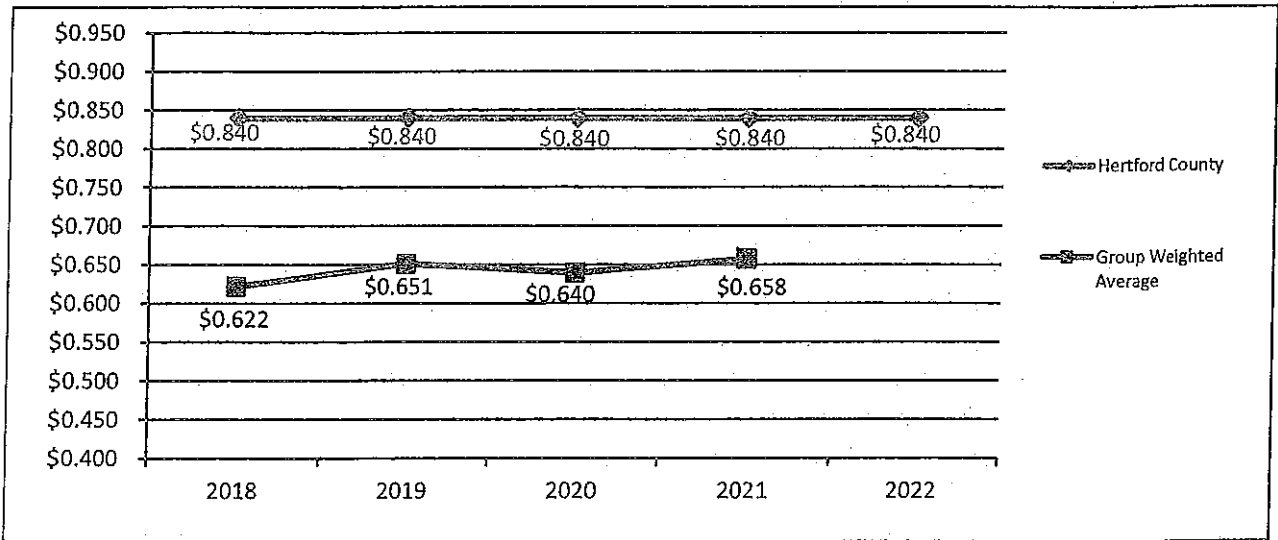
2022

	<u>Cash Balances</u>	<u>Fund Balances</u>
General Fund	\$ 11,774,754	\$ 15,546,295
Water Funds	3,931,691	9,156,150
Sanitation Fund	172,821	219,520
Other Governmental Funds	297,868	(2,014,285)
Total	\$ 16,177,134	\$ 22,907,680

Hertford County

Property Tax Rates

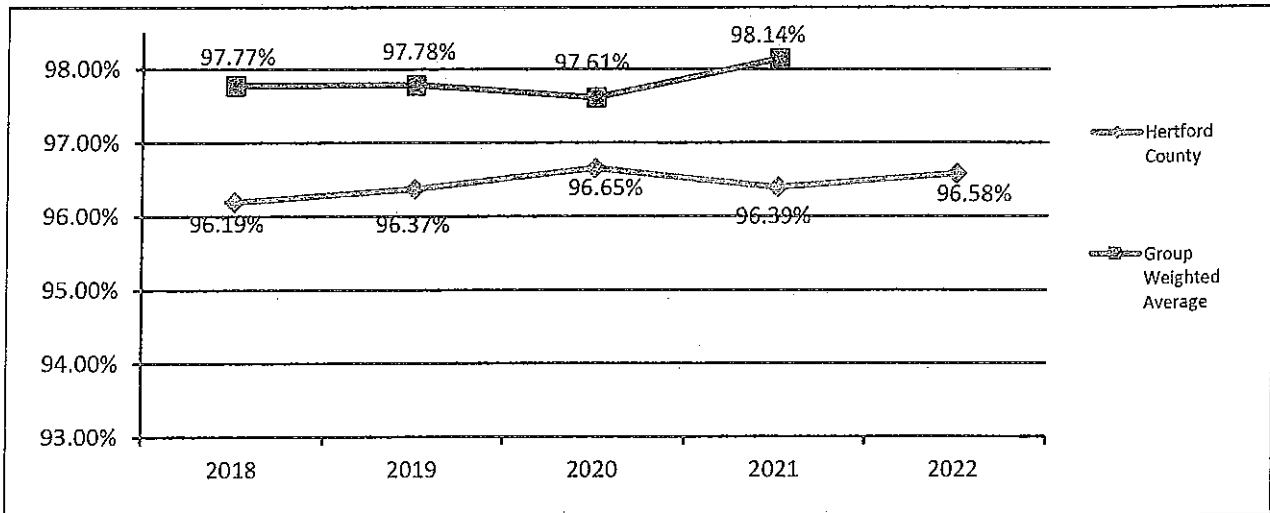
(Note - 2022 Group Weighted Average Not Available at Date of Presentation)



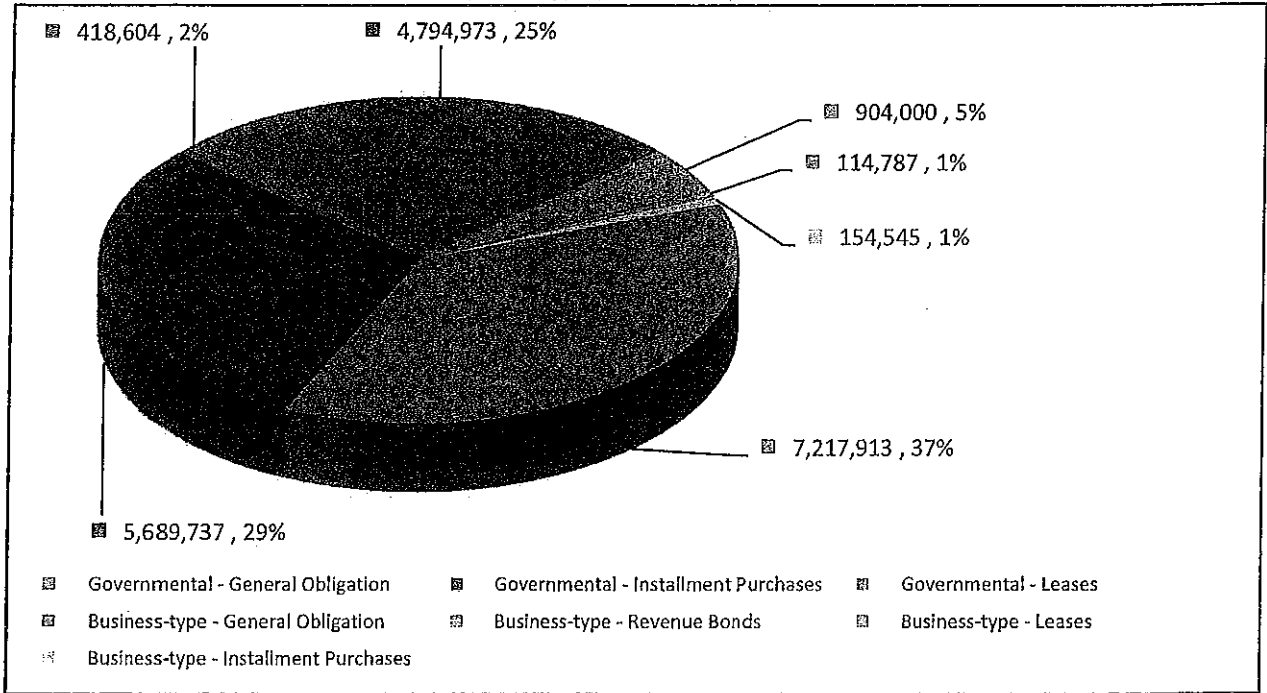
Hertford County

Collection Percentages

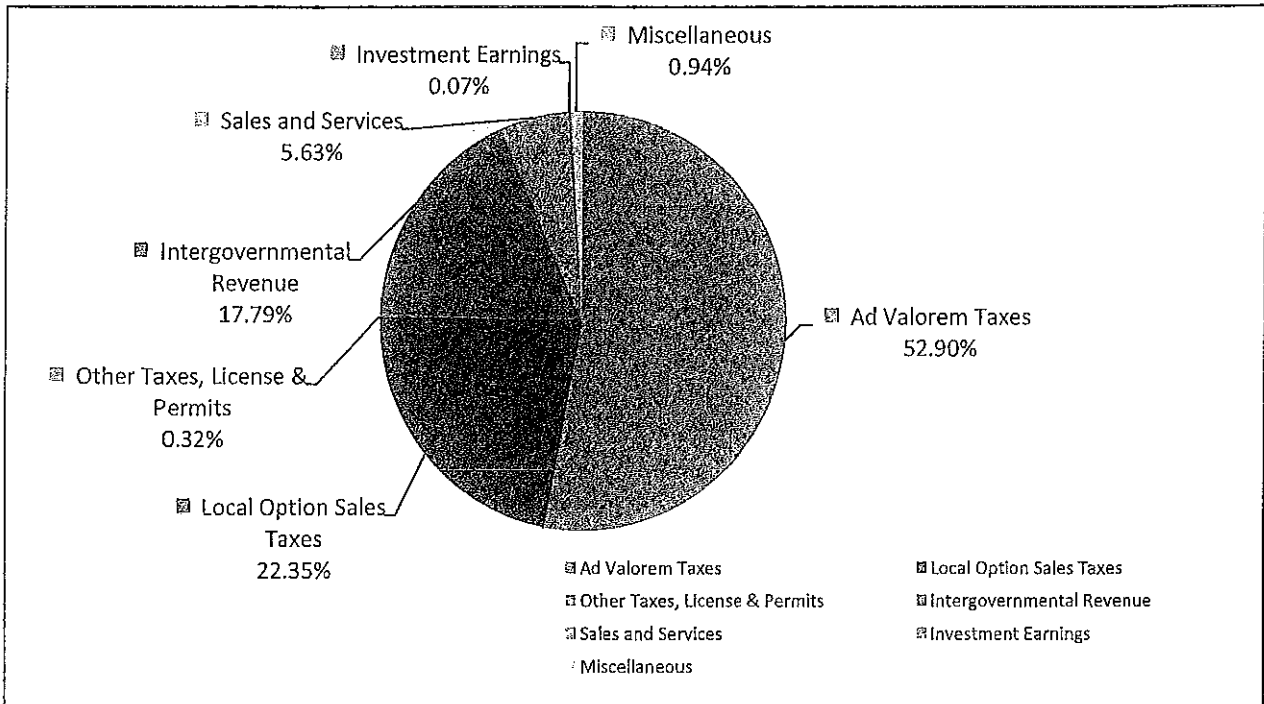
(Note - 2022 Group Weighted Average Not Available at Date of Presentation)



Hertford County
Debt Analysis (excluding Compensated Absences & OPEB)
FYE June 30, 2022

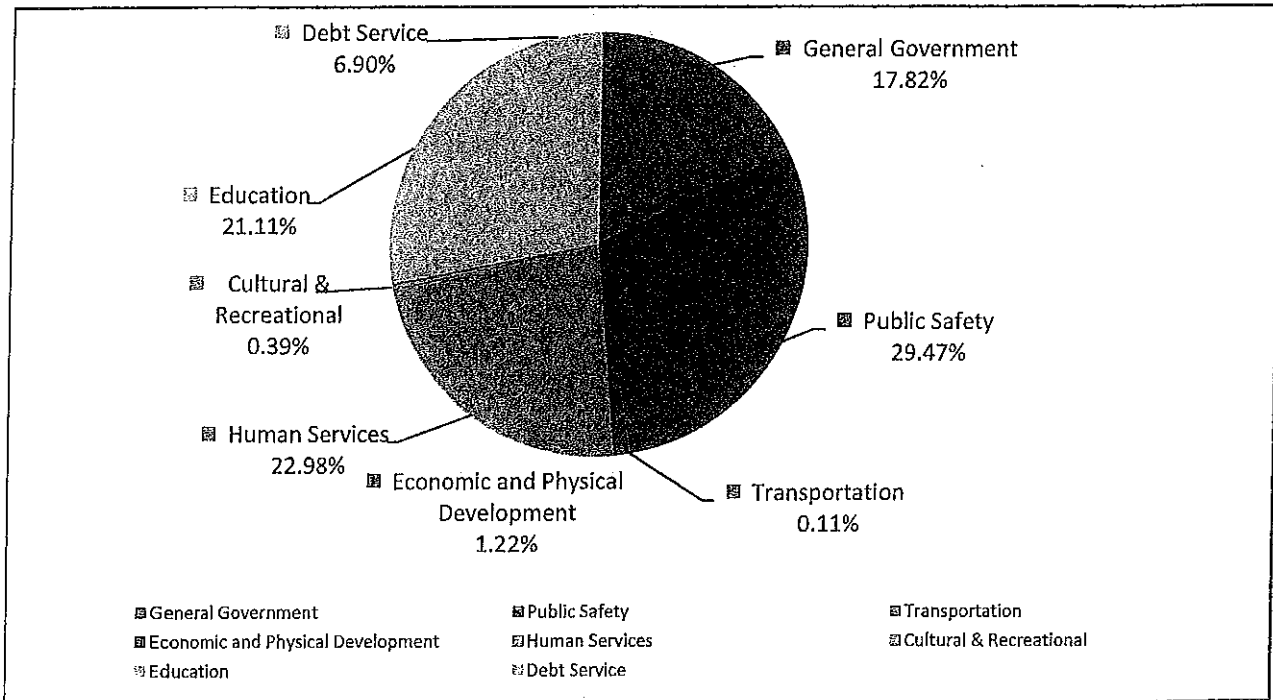


Hertford County
Break Down of General Fund Revenue
FYE June 30, 2022



Hertford County

Break Down of General Fund Expenditures FYE June 30, 2022



ADDITIONAL REQUIRED COMMUNICATIONS

Changes to the Audit Process

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board.

You are required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager.

There were five financial statement findings noted in our audit report, which are the items that have to be addressed in a response to the LGC.

2022-001 Budget Violation

GASB 84 identifies criteria when fiduciary activities should be reported as a special revenue fund. G.S. 159-8(a) states that all moneys received and expended by a local government or public authority should be included in the budget ordinance.

2022-002 Timely Reconciliation of Records

In reviewing records and testing certain account balances, we noted that several accounts were not reconciled and adjusted timely to include cash, receivables, payables, and other balance sheet accounts.

2022-003 Budget Violation

The budget was overspent in the following departments in General Fund: Human Resources \$5,997, Finance \$27,213, Register of Deeds \$10,096, Sheriff \$144,653, Emergency Communications \$52,717, Inspections \$40,695, Mental Health \$1,768, Community Based Alternatives \$11,000, Veterans Services \$5,134, and Other Programs \$71,445. In addition, expenses were overspent in the Fire District by \$22,335, and the Landfill Fund by \$49,823. The majority of the expenditures were a result of not properly budgeting for GASB 87 implementation entries.

2022-004 Late Submission of Audit

The audit report is expected to be submitted within five months plus one day from the fiscal year end per the contract with the Local Government Commission. As stewards of the public's resources, the governing body is responsible for ensuring that the audited financial statements are available to the public in a timely manner.

2022-005 Prior Period Adjustments

A prior period adjustment was recorded in the General Fund to reflect the receivable balance for EMS as of June 30, 2021 as a deferred inflow of resources, as these balances are not considered available within 60 days. This adjustment resulted in a decrease in fund balance in the General Fund of \$327,851. This adjustment is not needed on the government-wide statements, as the entire amount had already been recognized as revenues. Additionally, a prior period adjustment was recorded to adjust beginning receivable balances between the Southern Water District and Tunis Sewer Fund, which resulted in a decrease in net position for the Southern Water District Fund of \$3,419 and Tunis Sewer Fund of \$29,898.

Additionally, the following Financial Performance Indicators as identified on the Data Input workbook should also be addressed:

Cash Flow Indicators:	2020	2021	2022	Minimum Threshold	Unit Results	
5. Operating Net Income (loss) excluding depreciation, including debt service principal and interest	\$268,376	\$240,118	(\$113,671)	Greater than zero	(\$113,671)	This calculation subtracts operating expenses from operating revenues. Depreciation expense is not included the calculation but debt principal and interest payments are included. A negative balance indicates that your rates are not covering your operating expenses and debt service payments.

AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2023-2024

BE IT ORDAINED by the Governing Board of the County of Hertford, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2024:

REVENUE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Enhancement & Preservation Fund	180071-448500	Fund Balance Appropriation	\$ 4,000	
Total Changes in Revenue			\$ 4,000	\$ -

Net Change in Revenue	\$4,000
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EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Enhancement & Preservation Fund	184161-415910	Transfer to Fund 10	\$ 4,000	
Total Changes in Expenditures			\$ 4,000	\$ -

Net Change in Expenditures	\$4,000
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Explanation:

Enhancement & Preservation Fund - move funds to cover implementation of fraud alert notification service for ROD. Restricted funds are earmarked specifically for this purpose.

Leslie A. Edwards 10.30.23
 Finance Director Date

Amendment # 7
 Approved: _____
 Posted: _____

AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2023-2024

BE IT ORDAINED by the Governing Board of the County of Hertford, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2024:

REVENUE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Intergovernmental Restricted	100112-448500	Fund Balance Appropriation	\$ 7,500	
Sheriff	100100-415500	Insurance Claims and Refunds	\$ 16,093	
EM	100060-413409	Sonar Upgrade Grant	\$ 58,000	
Transfer from Fund 18	109500-449518	Transfer from Fund 18	\$ 4,000	
Total Changes in Revenue			\$ 85,593	\$ -

Net Change in Revenue	\$85,593
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EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Sheriff	104180-551002	Earmarked Funds	\$ 7,500	
Sheriff	104180-550503	Enterprise Lease Payment	\$ 16,093	
EM	104200-527028	HSGP - Sonar Grant	\$ 58,000	
ROD	104160-535200	Main & Repair Equipment - Equipment	\$ 4,000	
Total Changes in Expenditures			\$ 85,593	\$ -

Net Change in Expenditures	\$85,593
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Explanation:

Sheriff - 7,500 for K-9 grant move forward to FY24 and 16,093 Insurance Claim for 2017 Dodge Charger
 EM - Homeland Security Grant for SONAR Equipment. 58,000.00
 Enhancement & Preservation Fund - 4,000.00 to move funds into general fund from Fund 18

Leslie A. Edwards 10.30.23
 Finance Director Date

Amendment # 8
 Approved: _____
 Posted: _____

**REGISTER OF DEEDS REQUEST APPROVAL FOR DEED FRAUD ALERT AND
RESOLUTION AUTHORIZING REMOVAL OF CERTAIN PUBLIC BOOKS KEPT BY
THE REGISTER OF DEEDS FOR THE PURPOSE OF REPAIR, RESTORATION AND
REBINDING**

On a motion by Com. Douglas and a second by Com. Gatling the Board approved the funding for the Implementation of the Fraud Alert Notification service for the Register of Deeds as presented by Mrs. Melanie Storey in the amount of \$4,000.00.

On a motion by Vice-Chairman Mitchell and a second by Com. Gatling, the Board approved the Resolution Authorizing Removal Of Certain Public Books Kept By The Register Of Deeds For The Purpose Of Repair, Restoration and Rebinding submitted by Mrs. Storey as follows:

RESOLUTION AUTHORIZING REMOVAL OF CERTAIN PUBLIC RECORD BOOKS KEPT
BY THE REGISTER OF DEEDS FOR THE PURPOSE OF REPAIR, RESTORATION AND
REBINDING

WHEREAS, N.C. Gen. Stat. 132-7 provides that books of public records should be copied or repaired, renovated or rebound if worn, mutilated, damaged or difficult to read; and

WHEREAS, there is identified certain books of public records maintained by the Register of Deeds in need of repair, restoration and rebinding; and

WHEREAS, Kofile Inc. is under contract to provide repair, restoration and rebinding of those certain books of public records.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS FOR HERTFORD COUNTY, NORTH CAROLINA, that:

Section 1. The Register of Deeds is authorized to remove or cause to be removed to the care and custody of Kofile Inc., Document Preservation Specialists for repair, restoration and rebinding the following book of public records:

Deaths 1923-24
Deaths 1925-26
Deaths 1927-28
Deaths 1929-30
Deaths 1932

Section 2. The book of public records listed in Section 1. of this resolution may remain in the care and custody of Kofile Inc., Document Preservation Specialists for the length of time required to repair, restore or rebind it.

Section 3. This resolution is effective upon its adoption.

Adopted the _____ of November, 2023.

Chair, Board of Commissioners

ATTEST

Clerk to the Board

**REQUEST APPROVAL OF AMENDMENT TO HERTFORD COUNTY BUDGET
ORDINANCE FISCAL FY 2023-2024 BUDGET AMENDMENT #7, #8 AND FY 22-23
AUDIT CONTRACT**

On a motion by Com. Gatling and a second by Vice-Chairman Mitchell, the Board approved FY 2023-2024 Budget Amendment #7 in the amount of \$4,000.00 as presented by Ms. Edwards as follows:

AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2023-2024

BE IT ORDAINED by the Governing Board of the County of Hertford, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2024:

REVENUE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Enhancement & Preservation Fund	180071-448500	Fund Balance Appropriation	\$ 4,000	
		Total Changes in Revenue	\$ 4,000	\$ -

Net Change in Revenue	\$4,000
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EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Enhancement & Preservation Fund	184161-415910	Transfer to Fund 10	\$ 4,000	
		Total Changes in Expenditures	\$ 4,000	\$ -

Net Change in Expenditures	\$4,000
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Explanation:

Enhancement & Preservation Fund - move funds to cover implementation of fraud alert notification service for ROD. Restricted funds are earmarked specifically for this purpose.

Leslie A. Edwards 10.30.23
 Finance Director Date

Amendment # 7
 Approved: _____
 Posted: _____

On a motion by Com. Gatling and a second by Com. Horton, the Board approved FY 2023-2024 Budget Amendment #8 in the amount of \$85,593.00 as presented by Ms. Edwards as follows:

AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2023-2024

BE IT ORDAINED by the Governing Board of the County of Hertford, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2024:

REVENUE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Intergovernmental Restricted	100112-448500	Fund Balance Appropriation	\$ 7,500	
Sheriff	100100-415500	Insurance Claims and Refunds	\$ 16,093	
EM	100060-413409	Sonar Upgrade Grant	\$ 58,000	
Transfer from Fund 18	109500-449518	Transfer from Fund 18	\$ 4,000	
Total Changes in Revenue			\$ 85,593	\$ -

Net Change in Revenue	\$85,593
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EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Sheriff	104180-551002	Earmarked Funds	\$ 7,500	
Sheriff	104180-550503	Enterprise Lease Payment	\$ 16,093	
EM	104200-527028	HSGP - Sonar Grant	\$ 58,000	
ROD	104160-535200	Main & Repair Equipment - Equipment	\$ 4,000	
Total Changes in Expenditures			\$ 85,593	\$ -

Net Change in Expenditures	\$85,593
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Explanation:

Sheriff - 7,500 for K-9 grant move forward to FY24 and 16,093 Insurance Claim for 2017 Dodge Charger
 EM - Homeland Security Grant for SONAR Equipment. 58,000.00
 Enhancement & Preservation Fund - 4,000.00 to move funds into general fund from Fund 18

Amendment # 8
 Approved: _____
 Posted: _____

Leslie A. Edwards 10.30.23
 Finance Director Date

On a motion by Vice-Chair Mitchell and second by Com. Horton, the Board approved the Audit Contract to Audit Accounts for FY ending June 30, 2023 in the amount of \$75,000.00 and the Audit will be delivered June 31, 2024.

INTERIM COUNTY MANAGER'S REPORT: HISTORIC DISTRICT SIGNAGE, BOARD POLICY & PROCEDURES, ACCESS CHOWAN, MASTER PLAN RFQ, AND AES/HEALTH DEPARTMENT

Interim County Manager Kevin Patterson shared the following as follows: The Winton Historical Association offering signs to property owners in the historic district; presented the Board Policy & Procedures outline to be discussed for consideration at the reorganization meeting in December; suggested a policy to be established for remote participation in case of a State of Emergency, the Access Chowan Master Plan RFQ has been issued and State grant funds are available to pay for the master plan to be presented for consideration at the December 5th Regular Board Meeting, a meeting will be held with the architect for the Health Dept. and AES Projects Wednesday November 1st, and that he received a request from Bertie County to provide assistance for an inspector at their expense for reimbursement to the County.

Department Presentations were as follows:

Mrs. Shelia Privott, Board of Elections Director, presented the Board of Election updates on voting procedures with a sample ballot.

Mr. Stanley Lassiter, Utilities supervisor provided updates on the County water projects, discussed the leaf and limb program and transfer station; reiterating that the County does not have a land field.

The Board recommended that Mr. Patterson meet with Mr. Lassiter and develop the cost factor and options to present to the Board and revisit the current contract to see if removal of chips & mitigate the costs.

BOARD CHAIR'S/CLERK'S REPORT

Clerk Tyler reported the upcoming events and shared the County Mission statement.

COMMISSIONER'S COMMENTS

The Board collectively commented thanking everyone for attending the meeting, commending those individuals who were recognized from HCPS, thanked the Department Directors for their presentations, Bishop Queen-Melendez for the Invocation,

CLOSED SESSION:

On a motion by Com. Gatling and a second by Vice-Chair Mitchell, the Board unanimously approved to move to Closed Session as allowed under NCGS § 143-318.11(a)(3) to consult with the County Attorney.

Minutes of Closed Session are on file in the Office of the Clerk to the Board.

On a motion by Com. Douglas and second by Vice-Chair Mitchell, the Board returned to Regular Session.

On a motion by Vice-Chairman Mitchell and a second by Com. Gatling the Board approved retaining Slavin Management Consultants for services as County Manager Search Consultant as outlined in the September 28, 2023 proposal.

ADJOURN MEETING

On a motion by Com. Douglas and a second by Vice-Chair Mitchell, the Board approved to adjourn the meeting.