

The Northampton County Board of Commissioners will meet in Regular Session on Monday, July 18, 2016 at 6:00 p.m. in the Commissioners' Meeting Room located at 100 West Jefferson Street, Jackson, North Carolina. The purpose of the meeting is to conduct public business as indicated on the following agenda.

<u>TAB</u>	<u>TIME</u>	<u>DESCRIPTION</u>
	5:50	Agenda Work Session
1	6:00	Approval of Regular Session Minutes for July 6, 2016..... 3
2		Approval of Closed Session Minutes for July 6, 2016
3		Approval of Agenda for July 18, 2016 40
4	6:05	Mr. Gary Brown, EDC Director
		Easement Agreement- Piedmont Natural Gas Pipeline 42
5	6:20	Mr. John White, Acting Health Director
		Elizabeth Futrell/Home Health Contract 53
6	6:35	Ms. Kimberly Turner, County Manager
		Public Hearing-Appointments to the Woodland Planning Board. 65
7	6:50	Mrs. Cathy Allen, Tax Administrator
		Motor Vehicle Refunds..... 70
8	7:05	Ms. Kimberly Turner, County Manager
		1) Audit Contract for Northampton County..... 73
		2) Management Matters
9	7:20	Citizens/Board Comments
	7:50	Adjourn

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 07-18-16

Agenda Tab Number: 1

Agenda Time: 6:00

Presenter and/or Subject Matter:

Approval of Regular Session Minutes for July 6, 2016

Michelle Nelson
Clerk to the Board

1 Approval of Regular Session Minutes for July 6, 2016

**NORTHAMPTON COUNTY
REGULAR SESSION
July 6, 2016**

Be It Remembered that the Board of Commissioners of Northampton County met on July 6, 2016 with the following present: Fannie Greene, Joseph Barrett, Chester Deloatch, Virginia Spruill, and Robert Carter.

Others Present: Kimberly Turner, Scott McKellar, and Michelle Nelson

Agenda Work Session:

A work session was held to discuss today's agenda items. Chairwoman Greene called upon County Manager Kimberly Turner for input. Ms. Turner stated that a closed session will be added- G.S. 143-318.11(a)(6) for personnel.

Commissioner Carter brought up a comment from the last Board meeting where a citizen said that the Board of Education should be elected from Districts. He asked the County Attorney and County Manager what the Board would have to do to make that possible. Mr. McKellar said that the Board of Commissioners can't do anything to change that rule. He believes the change has to be legislated in Raleigh.

Regular Session:

Chairwoman Greene called the meeting to order, welcomed everyone, and announced when citizens could make comments. Commissioner Carter gave the Invocation, and the Pledge of Allegiance was recited.

Approval of Regular Session Minutes for June 20, 2016:

A motion was made by Chester Deloatch and seconded by Virginia Spruill to approve the regular session minutes for June 20, 2016. **Question Called:** *All present voting yes.* **Motion carried.**

Approval of Closed Session Minutes for June 20, 2016:

A motion was made by Virginia Spruill and seconded by Chester Deloatch to approve the Closed Session Minutes for June 20, 2016. **Question Called:** *All present voting yes.* **Motion carried.**

Approval of Agenda for July 6, 2016:

A motion was made by Joseph Barrett and seconded by Robert Carter to approve the agenda with the additional closed session as aforementioned. **Question Called:** *All present voting yes.* **Motion carried.**

NCACC Annual Conference Youth Delegate:

Mr. Zack Hicks, 4-H Extension Agent introduced Ms. Emily Wheeler. Ms. Wheeler appeared before the Board to inform them that she will be the Youth Delegate for the NCACC Annual Conference for Northampton County. She also discussed some issues in the County as it relates to young people and said that she wants to create a mentoring program in the County. She would like to extend this program through the middle and high schools. She said high school students can mentor middle school students and middle school students can mentor elementary students. She feels the program will have a chain reaction where the children that get mentored would one day want to become a mentor. She was also mentored and believes that helping make our kids better will make the community better altogether.

Budget Amendments:

Ms. Leslie Edwards, Finance Officer, appeared before the Board with Budget Amendments 34-51. Ms. Edwards noted that she has a correction to Budget Amendment number 36.

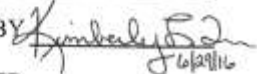
A motion was made by Virginia Spruill and seconded by Robert Carter to approve the budget amendments from number 34 (with the corrections for number 36) through number 51. **Question Called:** *All present voting yes.* **Motion carried.**

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE
HEREBY MADE A PART OF THESE MINUTES:**

BUDGET AMENDMENT

DATE 04/11/16JE-NO 34

GENERAL LEDGER ACCOUNT NUMBER		DEBIT		TO AMEND BUDGET	CREDIT	
				<u>115163 - Maternal Health</u>		
113330	451630	2,855	00	Maternal Health - State		
115163	519905			Interpreter Services	1,700	00
115163	555000			Equipment <\$5,000	1,155	00
				<u>115164 - Family Planning</u>		
113330	451640	7,657	00	Family Planning - State		
115164	512100			Salaries	3,000	00
115164	519905			Interpreter Services	1,657	00
115164	523100			Teaching Aids & Supplies	2,000	00
115164	523800			Medical Supplies	1,000	00
				Received Agreement Addendum reduction		
				from State Approximately 3%-16% reduction		
				as noted on AA.		
				115144 - Healthy Communities		
113330	451440			Health Communities - State	4,610	00
115144	512700	39	00	Salaries - Longevity		
115144	512100	3,165	00	Salaries		
115144	518100	161	00	FICA		
115144	518200	100	00	Retirement		
115144	518300	375	00	CO Share Hospitalization		
115144	518800	20	00	Medicare		
115144	531100	750	00	Travel		
				Received Agreement increase from State		
		15,122	00		15,122	00

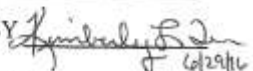
PREPARED BY Cheryl WarrenPOSTED BY Mary BradleyAPPROVED BY DATE 04/11/1604/19/16

BOARD APPROVED _____

BUDGET AMENDMENT

DATE 02/16/16JE-NO 40

GENERAL LEDGER ACCOUNT NUMBER		DEBIT		TO AMEND BUDGET	CREDIT	
				<u>Nurse Family Partnership</u>		
113330	451437			<u>NFP</u>	70,685	00
115149	512100	28,169	00	Salaries		
115149	512100	1,752	00	FICA		
115149	518200	2,032	00	Retirement		
115149	518300	3,287	00	Hospitalization		
115149	518600	224	00	Workerman's Comp		
115149	518800	406	00	Medicare		
115149	518900	130	00	Life Insurance		
115149	519900	1,000	00	NFP Services		
115149	519905	100	00	Interpreter Services		
115149	523000	200	00	Other Supplies		
115149	523100	4,225	00	Client Support Materials		
115149	523800	1,500	00	Medical Supplies		
115149	526100	1,500	00	Office Supplies		
115149	531100	3,000	00	Travel - Case Management		
115149	531101	5,000	00	Travel for Training		
115149	532100	1,400	00	Telephone		
115149	532500	350	00	Postage		
115149	534100	200	00	Printing		
115149	536000	300	00	Freight		
115149	537000	500	00	Advertising		
115149	539500	10,000	00	Training		
115149	545100	10	00	Liability Insurance		
115149	549999	400	00	Frniture/Equipment<PO		
115149	552000	3,000	00	Capital Outley - Computer Equipment		
115149	555000	2,000	00	Equipment 200-4999		
		70,685	00	<i>Received additional State funding</i>	70,685	00

PREPARED BY Cheryl WarrenPOSTED BY Mary BradleyAPPROVED BY DATE 02/16/1605/21/16

BOARD APPROVED _____

Amendment to Northampton County Bid Requirement Policy, Public Hearing Request, Roanoke-Chowan Regional Housing Authority Appointment, NCACC Annual Conference Voting Delegate, and Management Matters:

Ms. Kimberly Turner, County Manager, appeared before the Board to obtain approval to amend a resolution approving the Northampton County bidding requirements policy. This ensures (in some cases) less time for the departments to get contracts back.

A motion was made by Chester Deloatch and seconded by Robert Carter to approve the County Manager's suggestion and reports. **Question Called: All present voting yes. Motion carried.**

Ms. Turner also asked for a date and time to hold a Public Hearing for appointments to the Woodland Planning Board. Ms. Turner would like to hold the Public Hearing on July 18th.

Chairwoman Greene asked the Clerk for a time. Ms. Nelson gave a time of 6:35 pm.

A motion was made by Robert Carter and seconded by Chester Deloatch that the Public Hearing be held on July 18th at 6:35 pm. **Question Called: All present voting yes. Motion carried.**

Ms. Turner, upon request from the Roanoke-Chowan Regional Housing Authority and Redevelopment Commission asked the Board to approve an appointment of Mrs. Tammy Jenkins to the Housing Authority Board.

A motion was made by Joseph Barrett and seconded by Virginia Spruill to approve. **Question Called: All present voting yes. Motion carried.**

Ms. Turner asked the Board to designate a Voting Delegate for the NCACC 109th Annual Conference.

A motion was made by Robert Carter and seconded by Chester Deloatch that the Chairman of the Board of Northampton Commissioners be approved to be the voting delegate. **Question Called: All present voting yes. Motion carried.**

Ms. Turner also presented a resolution from the Board of Education to the Board to enter into a continuing contract for capital outlay with Synovia Solutions, LLC.

A motion was made by Joseph Barrett and seconded by Virginia Spruill that the Board of Commissioners approve the resolution from the Board of Education with Synovia Solutions. **Question Called: All present voting yes. Motion carried.**

Finally, Ms. Turner informed the Board that she received a letter of resignation from the Veteran's Service Officer on July 1st. His last day will be July 15th. He has accepted another position elsewhere.

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE
HEREBY MADE A PART OF THESE MINUTES:**

DECISION PAPER

TO: The Northampton County Board of Commissioners

FM: Ms. Kimberly L. Turner, County Manager

DT: July 6, 2016

RF: Bidding Requirements Policy

PURPOSE:

To obtain the Board's approval to amend the Resolution Approving the Northampton County Bidding Requirements Policy.

FACTS:

1. The Resolution and Policy was approved by the Board on September 4, 2013.
2. This Policy sets out the requirements for executing contracts and agreements as well as bidding requirements.
3. The original Resolution and Policy were more stringent than statutes and created hardships within departments meeting deadlines.
4. The amended Resolution and Policy creates a less stringent policy, but also reflects North Carolina General Statutes.

DISCUSSION:

The amended resolution sets out less stringent requirements for executing contracts and agreements as well as bidding requirements for Northampton County. This amendment is being proposed due to the original policy creating too much "red tape" in order to execute contracts in a timely manner. The amended resolution and policy reflects North Carolina General Statutes.

RECOMMENDATION:

That the Board of Commissioners approve the amended Resolution Approving the Northampton County Bidding Requirements and Policy.

Coordination:

Finance Officer:

Concur Reslie A. Edwards

Non-concur _____

Concur with comments _____

Action by the Commissioners:

Approved: _____
 Disapproved: _____
 Other: _____

Northampton County

"A GREAT PLACE TO RAISE FAMILIES, PROFITS AND EXPECTATIONS"

BOARD OF COMMISSIONERS

P. O. BOX 808

JACKSON, N. C. 27845

PHONE (252) 534-2501 • FAX (252) 534-1166

RESOLUTION THE NORTHAMPTON COUNTY BOARD OF COMMISSIONERS APPROVING THE NORTHAMPTON COUNTY BIDDING REQUIREMENTS POLICY AMENDMENT

WHEREAS, a need has been demonstrated to create a policy for bidding contracts in Northampton County; and,

WHEREAS, the Northampton County Manager has created such a policy to conform with county requirements, as well as, North Carolina Law; and,

WHEREAS, this policy shall be used for all categories of contracts to include, but not limited to construction or repair and the purchase of apparatus, supplies, materials, or equipment; and,

WHEREAS, this policy is attached to this Resolution to be used henceforth and can only be revised or abolished by Board action.

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners of Northampton County hereby approves the Northampton County Bidding Requirements Policy.

Adopted this 6th day of July 2016.

Fannie P. Greene, Chairperson
Northampton County Board of Commissioners

ATTEST:

Michelle Nelson, Clerk to the Board
Northampton County Board of Commissioners

NORTHAMPTON COUNTY BIDDING REQUIREMENTS POLICY
AMENDMENT

The following policy henceforth known as the Northampton County Bidding Requirements shall be used for categories of contracts, to include but not limited to; construction or repair and the purchase of apparatus, supplies, materials, or equipment. County regulatory requirements will be in accordance with North Carolina General Statutes related to contract bidding requirements.

This process shall be used subject to the following limitations, and requirements:

1. No new contract or agreement shall be entered into without prior notification and approval of the Northampton County Board of Commissioners, except, during a State or Federally declared emergency at which time the County Manager is authorized to enter contracts pertaining to the period of the emergency. The County Manager must at the first regularly scheduled meeting after the emergency provide a report to the Board of Commissioners about any contracts entered into.
2. The Northampton County Board of Commissioners shall be the sole awarding source for all contracts or agreements, and may delegate the authority to execute contracts only by motion of the board, or in writing; except where prohibited by law from doing so. Any contract that does not meet this requirement is declared void.
3. No contract, agreement, or purchase order shall be approved unless the funds are appropriated within the budget and available. All contracts, agreements, or purchase orders that obligate county funds shall bear the following statements:
 "This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act." And bear the signature of the county finance officer. Any contract, agreement or purchase order that does not meet this requirement is void.
4. Renewal contracts or agreements do not have to be approved by the Northampton County Board of Commissioners unless there are material changes or changes in costs. Renewal contracts or agreements shall be executed by the Chairperson without further action by the Board or the Board may delegate authority to execute renewal contracts or agreements only by motion of the Board except where prohibited by law.
5. All renewal contracts or agreements obligating county funds shall bear the pre-audited statement and comply with all applicable terms of this Policy.
6. All new contracts and revised renewal contracts or agreements shall be reviewed by the County Attorney, County Finance Officer, and County Manager prior to Board approval and/or execution.
7. All renewal contracts without changes shall be reviewed by the County Finance Officer and County Manager prior to execution.
8. The County shall seek bids according to Article 8 of Chapter 143 of North Carolina General Statutes, and always make awards to the lowest responsible and responsive bidder.
9. Any independent contractor, or firm representing Northampton County, shall as a matter of course, and as a condition of employment on behalf of the County abide by these provisions.

Process

For construction or repair projects of \$500,000 or more the County will use the formal bid process as described by N.C.G.S 143-129.

All contracts for the purchase of apparatus, supplies, material, or equipment estimated to \$90,000 or more, the county will use the formal bid process of N.C.G.S 143-129.

- a) Always seek board approval
- b) Generally prepare a Request for Proposals*
- c) Advertise a request for proposals a minimum of 1 day, using a news paper of record.*
- d) Have a pre-bid conference.*
- e) Receive bids. (must have a minimum of three(3) bids or must re-bid at the discretion of the county manager)
- f) If three bids are not received must provide written report as part of the county's file as to why three bids were not received.
- g) During open session of the Board of Commissioners report to the board recommendations for contract award.

This item may be amended ONLY by the county manager depending on the nature of the item to be bid

For all contracts or agreements or \$30,000 or less the county will use the informal bid process as described in N.C.G.S 143-131 without amendment.

Adopted this 6th day of July 2016

Fannie P. Greene, Chairperson
Northampton County Board of Commissioners

ATTEST:

Michelle Nelson, Clerk to the Board
Northampton County Board of Commissioners

**RESOLUTION
THE NORTHAMPTON COUNTY BOARD OF COMMISSIONERS
APPROVING THE NORTHAMPTON COUNTY BIDDING REQUIREMENTS
POLICY**

WHEREAS, a need has been demonstrated to create a policy for bidding contracts in Northampton County Local Government; and,

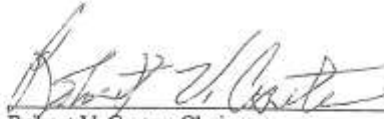
WHEREAS, the Northampton County Manager has created such a policy to conform with county requirements, as well as North Carolina law; and,

WHEREAS, this policy shall be used for all categories of contracts to include, but not limited to construction or repair, information technology goods, used apparatus, surplus, materials, gasoline, diesel fuel, alcohol fuel, motor oils, fuel oil, natural gas, and purchase of goods and services from non-profits; and,

WHEREAS, this policy is attached to this Resolution to be used henceforth and can only be revised or abolished by board action.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Northampton County hereby approves the Northampton County Bidding Requirements Policy.

Adopted this 4th day of September 2013.


Robert V. Carter, Chairman
Northampton County Board of

Commissioners

ATTEST:


Mary Anderson-Faison, Clerk to the Board
Northampton County Board of Commissioners

NORTHAMPTON COUNTY BIDDING REQUIREMENTS

Policy

The following policy henceforth known as the Northampton County Bidding Requirements shall be used for all categories of contracts, to include but not limited to; construction or repair, information technology goods, used apparatus, surplus, materials, gasoline, diesel fuel, alcohol fuel, motor oils, fuel oil, natural gas, and purchase of goods and services from nonprofits. Whenever county regulatory requirements conflict with North Carolina law, North Carolina law will be used or the more restrictive guidance shall be implemented.

This process shall be used subject to the following limitations, and requirements:

1. No contract or agreement shall be entered into without prior notification and approval of the Northampton County Board of Commissioners. Except, during a State or Federally declared emergency at which time the county manager is authorized to enter into contracts pertaining to the period of the emergency. The County Manager must, at the first regularly scheduled meeting after the emergency, provide a report to the Board of Commissioners about any contracts entered into.
2. The Northampton County Board of Commissioners shall be the sole awarding source for all contracts or agreements, and may delegate the authority to execute contracts only by motion of the board, or in writing, except where prohibited by law from doing so. Any contract that does not meet this requirement is declared void.
3. No contract, agreement, or purchase order shall be approved unless the funds are appropriated within the budget and available. All contracts, agreements, or purchase orders that obligate county funds shall bear the following statement:
 "This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.", and bear the signature of the county finance officer. Any contract, agreement or purchase order that does not meet this requirement is void.
4. The County shall always seek three alternative bids, and always make awards to the lowest responsible and responsive bidder.
5. Any independent contractor or firm representing Northampton County shall, as a matter of course, and as a condition of employment on behalf of the County, abide by these provisions.
6. The County shall not enter into any contract or lease for a period of more than ten (10) years for any service, or property¹, unless there is a regulatory requirement to do so.

¹ N.C.G.S 160-272(a)

Process

For construction or repair projects of \$500,000 or more the County will use the formal bid process as described by N.C.G.S 143-129.

All contracts for the purchase of apparatus, supplies, materials, or equipment estimated to \$90,000 or more, the County will use the formal bid process of N.C.G.S 143-129.

- a) Always seek Board approval
- b) Generally prepare a Request for Proposals*
- c) Advertise a Request for Proposals a minimum of one (1) day, using a news paper of record.*
- d) Have a pre-bid conference.*
- e) Receive bids. (must have a minimum of three (3) bids or must re-bid at the discretion of the County Manager)
- f) If three bids are not received, a written report must be provided as part of the County's file as to why three bids were not received.
- g) During open session of the Board of Commissioners, report to the Board recommendations for contract award.

This item may be amended ONLY by the County Manager depending on the nature of the item to be bid

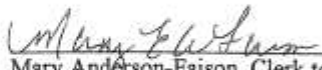
For all contracts or agreements of \$30,000 or less the county will use the informal bid process as described in N.C.G.S 143-131 without amendment.

A purchase order may be used at the discretion of staff, to expedite service provision, but will generally be limited to purchases of \$50,000 or less.

ADOPTED this 4th day of September, 2013


Robert V. Carter, Chair
Northampton County Board of Commissioners

ATTEST:


Mary Anderson-Faison, Clerk to the Board
Northampton County Commissioners

Board of Health Appointment:

Mr. John White, Acting Health Director, appeared before the Board to request approval of the re-appointment of a Board of Health member whose term expired effective December 31, 2015. Mr. White is requesting that Dr. William Futrell be reappointed to the Northampton County Board of Health. Mrs. Spruill asked if Dr. Futrell is part or whole owner of Futrell Pharmacy. Mr. White said yes, but anytime a contract or matter comes up concerning him or his business, he recuses himself from the Board.

Vice-Chairman Barrett asked if the contract that we have with Dr. Futrell will be an issue. Mr. White said it shouldn't be. It's been in place for some time, and he clarified again that Dr. Futrell generally recuses himself in any kind of vote or discussion concerning that contract or his business dealings with the County.

A motion was made by Robert Carter and seconded by Joseph Barrett that the Board of Commissioners approve the re-appointment of Dr. William R. Futrell, Jr. to serve on the Northampton County Board of Health effective July 1, 2016. **Question Called:** *All present voting yes.* **Motion carried.**

Chairwoman Greene noted that she serves on the Hospital Board and that they have the same situation with one of the Board members, and some research was done and they found that it was valid for that to happen.

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE
HEREBY MADE A PART OF THESE MINUTES:**



NORTHAMPTON COUNTY HEALTH DEPARTMENT

9495 NC 305 HIGHWAY
POST OFFICE BOX 635
JACKSON, NORTH CAROLINA 27845



TO: Northampton County Board of County Commissioners

FROM: Northampton County Health Department

DATE: July 6, 2016

RE: Re-appointment to the Board of Health effective July 1, 2016.

PURPOSE:

The purpose of this decision paper is to request the Board of Commissioners' approval of the recommended re-appointment of a Board of Health member whose term expired effective December 31, 2015.

FACTS:

1. The term of Dr. William R. Futrell, Jr. expired on December 31, 2015.
2. Board of Health members may serve 3 consecutive 3-year terms. If no replacement is available for mandated disciplines, a representative can serve more than 3 consecutive terms.
3. As of December 31, 2015, Dr. Futrell had served 3 consecutive 3-year terms and therefore, rotated off the Board.
4. Dr. Futrell served as a Public Member representing the County Seat / Town Council.
5. The Board voted at the February 11, 2016 meeting to allow Mr. White, Acting Health Director, to contact a current member of the Town Council; however, the member declined.
6. At the March 17th, 2016 meeting Mr. White requested permission to approach three additional Town Council members to see if any were interested. All declined.
7. At the April 14, 2016 meeting, Mr. White reported that all three members declined. He then asked the will of the Board, who motioned to allow Mr. White to approach Dr. Futrell to see if he would be willing to return. Mr. White reminded the Board that Dr. Futrell had been off the Board since December 31, 2015 which constitutes a break in service and is eligible to serve on the Board. Mr. White also reminded the Board that recommendation of Dr. Futrell's return would have to go to the Commissioners for approval.
8. At the May 12, 2016 meeting Mr. White reported he had contacted Dr. Futrell to serve as a Public Member representing the County Seat / Town Council and he accepted upon approval of the Commissioners.

DISCUSSION:

Board of Health members may serve 3 consecutive 3-year terms on the Board. If no replacement is available for mandated disciplines, a representative can serve more than 3 consecutive terms. Dr. William R. Futrell, Jr. completed 3 consecutive 3-year terms as of December 31, 2015. He served as a Public Member representing the County Seat / Town Council. The Board of Health voted at the February 11, 2016 meeting to allow Mr. White, Acting Health Director, to contact a current member of the Jackson Town Council; however, the member declined. Mr. White reported this to the Board at the March 17, 2016 meeting asking the will of the Board. The Board unanimously voted to allow Mr. White to approach three other Town Council members. All three declined. Upon his report to the Board at the April 14, 2016 meeting, Mr. White once again asked the will of the Board and reminded them that recommendations would need the approval of the Commissioners. The Board exercised due diligence in trying to find a replacement by contacting four Town Council members; however, due to none of them accepting to serve, the decision was made to contact Dr. Futrell. Mr. White stated that Dr. Futrell had been off the Board since December 31, 2015 which constituted a break in service and is now eligible to return as a Town Council member. Dr. Futrell has agreed to serve upon approval of the County Commissioners.

RECOMMENDATIONS:

Recommend that the Northampton County Board of Commissioners approve the re-appointment of Dr. William R. Futrell, Jr. to serve on the Northampton County Board of Health effective July 1, 2016.

Respectfully submitted,


John L. White
Acting Health Director

COORDINATION:**County Manager:**

Concur Kimberley E. Dean 4/15/16
Concur with Comment Reminder that Commissioners had a concern about
Non-concur a contract that the Health Dept had with Mr. Futrell and a conflict of
Mr. Futrell was on the Board.

Finance Director:

Concur Leslie A. Edwards
Concur with Comment _____
Non-concur _____

Public Hearing Request and West Fraser Wastewater Resolution:

Mr. Gary Brown, EDC Director, appeared before the Board to request a Public Hearing date and time concerning a proposed short-term lease as discussed with the Board previously of the Fineline building in the Town of Woodland, to allow them to do some assessment of the property for potential industrial reuse, and minor clean-up of the facility and grounds.

A motion was made by Virginia Spruill and seconded by Chester Deloatch to set the time and date of August 1, 2016 at 10:05 am for the public hearing for short-term lease with Fineline industries.

Question Called: *All present voting yes.* **Motion carried.**

Mr. Brown also asked approval of a resolution as a part of the full application to the NC Department of Commerce for a grant award totaling \$568,769 to fund construction of wastewater infrastructure to serve the West Fraser Timber Company Ltd. facility near the Town of Seaboard.

A motion was made by Joseph Barrett and seconded by Virginia Spruill that the Board of Commissioners approve the resolution regarding the Department of Commerce awarding the grant through Northampton County to assist West Fraser with the wastewater infrastructure project, and to authorize the Chairwoman, the County Manager, the Finance Director, and other staff as appropriate to execute other related documents and procedures as necessary to successfully complete the project.

Question Called: *All present voting yes.* **Motion carried.**

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE
HEREBY MADE A PART OF THESE MINUTES:**

Decision Paper

To: Northampton County Board of Commissioners

From: Gary Brown, Northampton County Economic Development Commission

Date: June 28, 2016

Subject: Industrial Development Fund Utility Account Grant in support of the West Fraser Wastewater Infrastructure Project

PURPOSE:

To secure approval of a Resolution of the Northampton County Board of Commissioners as a part of the full application to the North Carolina Department of Commerce for a grant award totaling \$568,769 to fund construction of wastewater infrastructure to serve the West Fraser Timber Company Ltd. (hereinafter West Fraser) facility near the Town of Seaboard (hereinafter Seaboard)..

FACTS:

1. With the concurrence and support of officials of the Town of Seaboard, the Northampton County Economic Development Commission recently submitted grant pre-application documents to the North Carolina Department of Commerce, Commerce Finance Center in of a proposed expansion of West Fraser's manufacturing operations near Seaboard.
2. On June 28, 2016, staff was formally notified that the Rural Infrastructure Authority approved the award of funds conditioned upon receipt of a complete Industrial Development Fund Utility Account (UA) application.
3. A resolution of the Board of Commissioners addressing fiscal management of the UA funds is one of the required elements of the complete UA application.
4. A related draft resolution of the Board of Commissioners is attached:

Decision Paper
 Industrial Development Fund Utility Account Grant in support of the West Fraser
 Wastewater Infrastructure Project
 June 28, 2016
 Page 2

RECOMMENDATION:

NCEDC staff recommends the Northampton County Board of Commissioners:

1. approve the proposed resolution; and,
2. authorize the Chairwoman, the County Manager, the Finance Director, and other staff as appropriate to execute other related documents and procedures as necessary to successfully complete the project.

ROUTED FOR CONCURRENCE/COMMENT TO:

Ms. Kimberly Turner, Northampton County Manager

Concur: Kimberly B. Turner Non-Concur: _____

Comment: _____

Ms. Leslie Edwards, Northampton County Finance Director

Concur: Leslie A. Edwards Non-Concur: _____

Comment: _____

Northampton County

"A GREAT PLACE TO RAISE FAMILIES, PROFITS AND EXPECTATIONS"

BOARD OF COMMISSIONERS

P. O. BOX 808

JACKSON, N. C. 27845

PHONE (252) 534-2501 • FAX (252) 534-1186

RESOLUTION

WHEREAS, the North Carolina Department of Commerce will award a grant through Northampton County to assist the West Fraser Wastewater Infrastructure project; and

WHEREAS, Northampton County will administer this grant in accordance with the rules and regulations of the Department of Commerce; and

WHEREAS, the County will administer this grant through the Northampton County Finance Office; and

WHEREAS, the grant will be monitored quarterly to assure compliance with this proposal and the Department of Commerce regulations.

NOW THEREFORE, BE IT RESOLVED, that the amount of the grant application will total \$568,769.

ADOPTED this 6th day of July, 2016

Fannie P. Greene
Chairwoman

Michelle Nelson
Clerk to Board

Citizens/Board Comments:

None were heard.

Chairwoman Greene called for Board Comments.

Chairwoman Greene wanted to comment on the County-wide event on Monday night in Jackson. She said it was excellent, and she thinks they do a good job at funding that program because it is really good for the County. She noted that there was a large turnout considering the bad weather.

A motion was made by Joseph Barrett and seconded by Virginia Spruill to recess regular session to enter into Closed Session for the purpose of G.S. 143-318.11(a)(4)- EDC Report and G.S. 143-318.11(a)(6)- Personnel. **Question Called:** *All present voting yes.* **Motion carried.**

Closed Session G.S. 143-318.11(a)(4) and G.S. 143-318.11(a)(6):

A motion was made by Chester Deloatch and seconded by Virginia Spruill to adjourn Closed Session. **Question Called:** *All present voting yes.* **Motion carried.**

A motion was made by Robert Carter and seconded by Joseph Barrett to enter into Regular Session. **Question Called:** *All present voting yes.* **Motion carried.**

A motion was made by Chester Deloatch and seconded by Virginia Spruill to adjourn. **Question Called:** *All present voting yes.* **Motion carried.**

Michelle Nelson, Clerk to the Board
"r.m. 07-06-16"

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 07-18-16

Agenda Tab Number: 2

Agenda Time: 6:00

Presenter and/or Subject Matter:

Approval of Closed Session Minutes for July 6, 2016 (omitted)

Michelle Nelson
Clerk to the Board

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 07-18-16

Agenda Tab Number: 3

Agenda Time: 6:00

Presenter and/or Subject Matter:

Approval of Agenda for July 18, 2016

Michelle Nelson
Clerk to the Board

3 Approval of Agenda for July 18, 2016

The Northampton County Board of Commissioners will meet in Regular Session on Monday, July 18, 2016 at 6:00 p.m. in the Commissioners' Meeting Room located at 100 West Jefferson Street, Jackson, North Carolina. The purpose of the meeting is to conduct public business as indicated on the following agenda.

<u>TAB</u>	<u>TIME</u>	<u>DESCRIPTION</u>
	5:50	Agenda Work Session
1	6:00	Approval of Regular Session Minutes for July 6, 2016
2		Approval of Closed Session Minutes for July 6, 2016
3		Approval of Agenda for July 18, 2016
4	6:05	Mr. Gary Brown, EDC Director Easement Agreement- Piedmont Natural Gas Pipeline
5	6:20	Mr. John White, Acting Health Director Elizabeth Futrell/Home Health Contract
6	6:35	Ms. Kimberly Turner, County Manager Public Hearing- Appointments to the Woodland Planning Board
7	6:50	Mrs. Cathy Allen, Tax Administrator Motor Vehicle Refunds
8	7:05	Ms. Kimberly Turner, County Manager 1) Audit Contract for Northampton County 2) Management Matters
9	7:20	Citizens/Board Comments
	7:50	Adjourn

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 07-18-16

Agenda Tab Number: 4

Agenda Time: 6:05

Presenter and/or Subject Matter:

Mr. Gary Brown, EDC Director

Easement Agreement- Piedmont Natural Gas Pipeline

Michelle Nelson
Clerk to the Board

4 Easement Agreement- Piedmont Natural Gas Pipeline

Decision Paper

To: Northampton County Board of Commissioners

From: Gary Brown, Northampton County Economic Development Commission

Date: July 12, 2016

Subject: Easement Agreement Between Northampton County and Piedmont Natural Gas.

PURPOSE:

To secure agreement of the Northampton County Board of Commissioners for the granting of a public utility easement to Piedmont Natural Gas across county-owned property (NCCAR site) to facilitate the construction of a natural gas pipeline.

FACTS:

1. Piedmont Natural Gas (PNG) proposes to construct a new 12" natural gas pipeline roughly paralleling the company's existing line from the PNG regulator station on NC-48 southbound to the Roanoke River. The new pipeline will ultimately replace the existing PNG line (marked *50' existing pipeline easement* on the attached plat file maps).
2. Through land agent Percheron, PNG contacted Northampton County as a portion of the proposed pipeline route is through the western edge of the NCCAR site owned by Northampton County. The proposed routing is through a buffer area and does not impact the developable acreage of the NCCAR site. [Please see the attached four-page plat file. Note the proposed easement areas (permanent and temporary) are the hatched or shaded areas depicted.]
3. At the request of Northampton County Manager Kimberly Turner, NCEDC staff entered into negotiations with Percheron. Those negotiations, in consultation with Ms. Turner and Northampton County Attorney Scott McKellar, ultimately resulted in the attached Easement Compensation Offer from PNG through Percheron totaling \$22,721.00.
4. The County Manager and County Attorney have reviewed the above documents and the attached Easement document (the agreement) and together with the NCEDC staff believe the compensation offer to be fair and acceptable.

Decision Paper: Easement Agreement with Piedmont Natural Gas.
 July 12, 2016
 Page 2

RECOMMENDATION:

In consultation with and with the concurrence of Northampton County Manager Kimberly Turner and Northampton County Attorney Scott McKellar, the Northampton County Economic Development Commission recommends:

The Northampton County Board of Commissioners:

1. Approve the granting of an easement to Piedmont Natural Gas for the construction of a natural gas pipeline as stated in the attached Easement document and as depicted on the related attached plat maps; and,
2. Accept the easement compensation offered in the total amount of \$22,721.00 as shown in the attached Easement Compensation Offer.

ROUTED FOR CONCURRENCE/COMMENT TO:

Ms. Kimberly Turner, Northampton County Manager

Concur:  7/12/16 Non-Concur: _____

Comment: _____

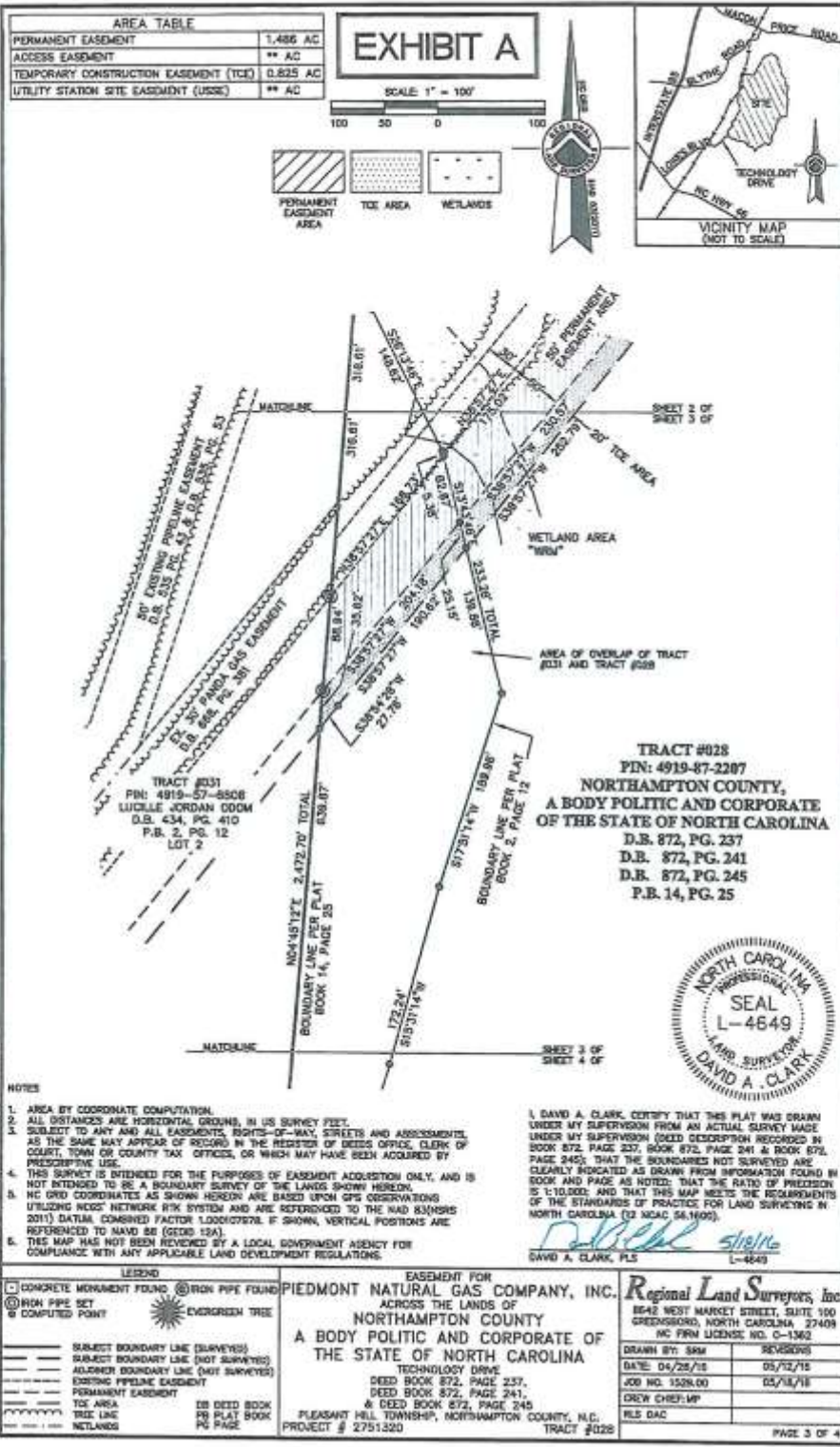
ACTION BY THE DECISION MAKER:

APPROVED _____ DISAPPROVED _____

OTHER (SPECIFY) _____

SIGNATURE & DATE _____





**Total Compensation Agreement for Permanent Easement,
Temporary Construction Easement and Damages ("Agreement")**

Piedmont Natural Gas Company, Inc. ("PNG")
Line 6 Corridor Replacements
Project Tract # NORT-028

Landowner Name: Northampton County

Address: 310 Technology Drive
Jackson, NC. 27845

In consideration of the right(s) of way and/or easement(s) dated _____, 2016 (collectively, "Easement") granted by Landowner to PNG, PNG agrees to pay to Landowner the following amounts:

- | | | |
|--|------------------------------------|--------------------|
| 1. Permanent Easement: | 1.486 acres X \$10,504.10 per acre | <u>\$15,610.00</u> |
| 2. Temporary Easement: | .825 acres X \$1751 per acre | <u>\$1445.00</u> |
| 3. Access Easement: | ____ acres X \$ _____ per acre | <u>\$</u> |
| 4. Signing Bonus: | | <u>\$1000.00</u> |
| 5. Additional Easement Acreage Allowance: | | <u>\$</u> |
| 6. Multiple Line Rights Payment: | 98.680 per rods X \$ 1.00 per rod | <u>\$99.00</u> |
| 7. Damages: (List type, i.e. timber, crops, landscaping, etc.) | | |
| Timber: 1.486 PE acres plus .825 TCE=2.31 X \$1500.00 per acre | | <u>\$3467.00</u> |
| Crops _____ acres X \$ _____ per acre | | <u>\$</u> |
| Other: Administration Fees per request of County Manager | | <u>\$1100.00</u> |
| Total Damage Cost: | | <u>\$4567.00</u> |

Landowner agrees that all terms, provisions and conditions of this Agreement and the Easement are and shall remain confidential and Landowner agrees not to disclose any such terms, provisions or conditions to any person or entity. This Agreement shall be governed by North Carolina law.

TOTAL COMPENSATION \$22,721.00

Landowner's signature

Date

Landowner's signature

Date

Piedmont Natural Gas Land Agent Signature

Date

EASEMENT

Return Recorded Document To: Piedmont Natural Gas
189 S. Winstead Ave.
Rocky Mount, NC 27804
Attention: Ron Norman

STATE OF NORTH CAROLINA
COUNTY OF NORTHAMPTON
PARCEL ID # 4819-87-2207

LINE NO. 427
PROJECT NO. 2751320
PARCEL NO. NORT-028

THIS "EASEMENT" is made and granted as of this ____ day of _____, 2016, from NORTHAMPTON COUNTY, a body politic and corporate of the State of North Carolina ("Grantor", whether one or more), to PIEDMONT NATURAL GAS COMPANY, INC., a North Carolina corporation ("Piedmont").

WHEREAS, Grantor is the owner of, or has an interest in, that property situated in Pleasant Hill Township, Northampton County, North Carolina, as more particularly described in the instrument recorded in Book 872, Page 237, Book 872, Page 241 and Book 872, Page 245, Northampton County Registry (the "Property").

NOW, THEREFORE, Grantor for and in consideration of the sum of \$17,055.00 and other valuable consideration, the receipt and legal sufficiency of which is hereby acknowledged, hereby grants, bargains, sells, and conveys unto Piedmont, its successors and assigns the following easement(s) and right(s) of way under, upon, over, through and across the Property:

Permanent Easement. A perpetual easement for purposes of constructing, installing, maintaining, operating, repairing, altering, replacing, removing, relocating, inspecting, upgrading and protecting one or more pipelines and appurtenant facilities (including, without limitation, valves, markers, cathodic protection equipment, and anode beds) for the transportation of natural gas (collectively, "Facilities") under, upon, over, through, and across the Property within an easement area generally 50 feet wide (the "Permanent Easement Area"), and shown on the survey attached hereto as **Exhibit A** (the "Survey"), some or all of which Facilities (including additional pipelines) may be installed now and/or in the future. The Survey is incorporated herein by reference. All Facilities shall be and remain the property of Piedmont and may be removed by it at any time and from time to time.

Piedmont shall have all rights necessary or convenient for the full use and enjoyment of the rights herein granted, including, without limitation: (1) reasonable access to and from the Permanent Easement Area across the Property, and (2) to keep the Permanent Easement Area cleared of trees (including limbs and overhanging foliage), buildings, structures, and any other obstructions (collectively, "Obstructions"), except for Obstructions approved by Piedmont in writing pursuant to Piedmont's policies, guidelines or procedures regarding land use within easements (the "Guidelines"). Grantor shall not install or maintain, or permit to be installed or maintained, any Obstructions within the Easement Area except as approved in writing by Piedmont.

Temporary Construction Easement. The temporary and exclusive right to use the temporary construction easement area shown on the Survey (the "TCE Area") for construction activities including, without limitation, installing temporary fencing around the TCE Area and laying, storing, erecting, or parking equipment, vehicles, materials, fill, components, parts, and tools within the TCE Area during construction of the Facilities, which temporary right shall terminate upon Piedmont placing such Facilities in service and release of Piedmont from its obligations under all permits issued for construction of such Facilities including, without limitation, all sedimentation and erosion control permits. Piedmont shall have all rights necessary or convenient for the full use and enjoyment of the TCE Area, including without limitation: (1) reasonable access to and from the TCE Area across the Property and (2) to keep the TCE Area cleared of Obstructions. Upon completion of construction and the Facilities being placed in service, Piedmont shall restore the TCE Area to substantially the same condition as it existed prior to Piedmont's entry thereon, ordinary wear and tear excepted.

For purposes of this EASEMENT, the term "Easements" shall refer collectively to all easements described above and the term "Easement Areas" shall refer collectively to all the easement areas described above.

Grantor's Reservation of Rights. Grantor reserves the right to use the Property and Easement Areas for all purposes that do not unreasonably interfere with the rights granted herein and that are not inconsistent with the rules and regulations of the North Carolina Utilities Commission, the Guidelines, or any applicable federal, state, or local law, rule, or regulation. Grantor shall obtain written approval from Piedmont prior to making any use of the Easement Areas, which approval shall not be unreasonably withheld. Anything to the contrary herein notwithstanding, Grantor shall not: (1) unreasonably interfere with Piedmont's access to or maintenance of the Facilities or the Easement Areas, or (2) endanger the safety of Grantor, Piedmont, the general public, or the Facilities.

Damages. Piedmont shall be responsible for actual physical damage to: (1) the land within the Property and Easement Areas; and (2) improvements and annual crops located on the Property that are not in violation of the terms hereof, provided that such damage must be caused by Piedmont in exercising the rights granted herein, and provided further that a claim is made by Grantor within sixty (60) days after such damages are sustained. Piedmont shall restore and level the surface of the Easement Areas to, as nearly as can be reasonably done, the same condition as prior to Piedmont's use of the Easement Areas. Piedmont shall not be liable for any damage caused to Obstructions or improvements installed in violation of the terms hereof and may remove them at Grantor's expense.

No Waiver or Additional Representations. The failure by Piedmont to exercise and/or enforce any of the rights, privileges, and Easements herein described shall not be construed as a waiver or abandonment of any such rights, privileges and easements, and Piedmont thereafter may exercise and/or enforce, at any time and from time to time, any or all of them. It is understood and acknowledged by the undersigned that the person securing this grant on behalf of Piedmont is without authority to make any agreement with regard to the subject matter hereof which is not expressed herein, and that no such agreement will be binding on Piedmont.

Existing Pipeline Easement. Piedmont has an existing easement across the Property recorded at Deed Book 535, Page 43 and Book 534, Page 53 in the Northampton County Registry and shown on the Survey. ("Existing Pipeline Easement"). Nothing herein shall be deemed to affect, alter, supersede or replace the Existing Pipeline Easement. The Existing Pipeline Easement shall remain in full force and effect notwithstanding the execution and recordation of this Easement.

Ownership of the Property. Grantor represents, warrants and covenants that it is the lawful owner of the Property and has the right to convey the rights set forth herein and that the Property is free from all encumbrances, except for encumbrances of record.

To have and to hold said rights, privileges, and easements unto Piedmont, its affiliates, successors, and assigns. Piedmont, its successors and assigns, shall have the right to assign, license, lease, or otherwise transfer, in whole or in part, this EASEMENT, or any rights granted herein, to any person or entity, including but not limited to, any affiliated parent or subsidiary entity of Piedmont, for the uses and purposes expressly stated herein. This EASEMENT shall run with the land and inure to the benefit of and be binding upon Grantor, Piedmont and their respective heirs, successors and assigns.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, this Easement has been signed under seal by Grantor, as of the date first above written.

Subscribing Witness

GRANTOR:

NORTHAMPTON COUNTY, a body of politic and corporate of the State of North Carolina

Sign: _____

By: _____

Print: _____

Name: _____

Title: _____

STATE OF NORTH CAROLINA
COUNTY OF _____

I, _____, a Notary Public for _____ County, North Carolina, certify that _____ personally came before me this day and acknowledged that he (or she) is _____ of _____, a corporation, and that he (or she), in such capacity, being authorized to do so, executed the foregoing Easement on behalf of the corporation.

Witness my hand and official seal this the ____ day of _____, 20__.



My commission expires: _____

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 07-18-16

Agenda Tab Number: 5

Agenda Time: 6:20

Presenter and/or Subject Matter:

Mr. John White, Acting Health Director

Elizabeth Futrell/Home Health Contract

Michelle Nelson
Clerk to the Board

5 Elizabeth Futrell/Home Health Contract



NORTHAMPTON COUNTY HEALTH DEPARTMENT

9495 NC 305 HIGHWAY
POST OFFICE BOX 635
JACKSON, NORTH CAROLINA 27845



DECISION PAPER

TO: Northampton County Board of County Commissioners
FROM: Northampton County Health Department
MEETING DATE: July 18, 2016
RE: Elizabeth V. Futrell for Home Health QI Services

PURPOSE:

The purpose of this decision paper is to request the Board of Commissioners' approval of a contract between Elizabeth V. Futrell and Northampton County Health Department's Home Health Agency for the purpose of providing Quality Improvement/Quality Assurance services.

FACTS:

1. Northampton County Health Department's Home Health Agency will be preparing for their Accreditation between September and December of 2016.
2. The knowledge of a Quality Improvement/Quality Assurance Professional is needed throughout the accreditation process.
3. Elizabeth V. Futrell is the current Quality Assurance Advisor for Home Health and will be retiring in August 2016.
4. Ms. Futrell is also a Registered Nurse and will provide visits for patients as needed as this is a current duty in her position.
5. This contract was sent to Scott McKellar, county attorney on June 3, 2016 to go through the contract process.
6. The Board of Health adopted this contract at their meeting held on June 9, 2016.
7. The effective date of this contract will be October 1, 2016, upon approval.

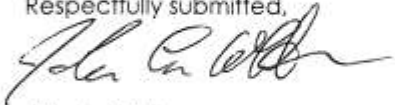
DISCUSSION:

Northampton County's Home Health Agency will be preparing for their Accreditation between September and December of 2016. Quality Improvement and Quality Assurance are large parts of the process. Elizabeth V. Futrell is the current Quality Assurance Advisor for the Home Health Agency and will be retiring in August 2016. Her knowledge is needed to help assist the agency through the Accreditation process. Mrs. Futrell is also a Registered Nurse and visits patients as needed. She will continue to provide patient services through this agreement as needed. The contract was sent to Scott McKellar on June 3, 2016 to go through the contract process. The Board of Health adopted this contract at their June 9, 2016 meeting.

RECOMMENDATIONS:

The Northampton County Health Department's Home Health Agency recommends that the Commissioners approve the proposed contract between Northampton County Health Department's Home Health Agency and Elizabeth V. Futrell for the purpose of providing social work services as presented above with an effective date of October 1, 2016.


Respectfully submitted,



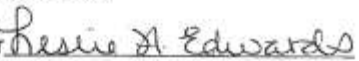
John L. White
Acting Health Director

COORDINATION:

County Manager:

Concur 
 Concur with Comment _____
 Non-concur _____

Finance Director:

Concur 
 Concur with Comment _____
 Non-concur _____

NORTHAMPTON COUNTY CONTRACT CONTROL SHEET		CONTRACT/VENDOR Elizabeth V. Futrell	
VENDOR #		Address	356 O T Hunt Club Road Conway, NC 27820
		Contact	Elizabeth Futrell
		2	Originals <u>0</u> Copies
CONTRACT #		Amount \$	40.00/hr (Q1) 60.00, 80.00 & 100.00 per visit
New Contract	<u>Yes</u>		
Renewal		Date originally approved by the Board of Commissioners	
Cost or Material Changes			
Original Contract sent to Contract Administrator		Date:	6/3/2016
Originating Department/Individual: John L. White, Acting H.D.		Item or Service: Quality Assurance and Home Visits	
Department Involved: Health Department		Type of Contract: Contract	
Line Item Budgeted: 115134-519800		Period of Coverage: 10/1/2016 - 9/30/2017	
GRANTS			
Board approval for Application	Approved _____	Set _____	Verified _____
Board approval for Acceptance	Approved _____	Set _____	Verified _____
COUNTY ATTORNEY	Date Received: 6/3/2016	Date Approved: 6/10/2016	
Approved as to Form: <u>YES</u>	Approved as to Legal Sufficiency: <u>YES</u>		
Revisions Necessary? <u>NO</u>	Board Action Necessary? <u>YES</u>		
Date Revisions were made? <u>N/A</u>			
FINANCE <u>RHE</u>	Date Received: 07/11/16	Date Audited	07/11/16
Non encumbered contract Yes _____ No _____			
ASSISTANT COUNTY MANAGER	Date Received	Date Approved:	
COUNTY MANAGER	Date Received 7/10/16	Date Approved: 7/14/16	
BOARD OF COMMISSIONERS	CLERK TO THE BOARD	7/12/16	
Date approved by Board	Date Received	Date Attested:	
CONTRACT ADMINISTRATOR			
Attorney _____	Finance _____	Asst Cty Mgr _____	Cty Mgr _____ Clerk _____
Outside Agency Signatures:		Date Sent : _____	Date received: _____
Copies Delivered to Appropriate Departments:		ORIGINATING _____	FINANCE _____
Original to Outside Agency: (Departments to deliver)		Date: _____	
File County Original / Add to Database:		Date: _____	
NOTES:			
<p style="text-align: center;"><i>\$40.00 per hour for Q A/QI Consulting Services; \$80.00 for IVAS/ROC discharge visits; \$100.00 for each additional visit; \$60.00 for each revisit including travel time, patient care, mileage and documentation</i></p> <p>____ copies sent to originating department with instruction to obtain signatures and return 1 executed original to Legal</p> <p>____ copies sent to originating departments with note to forward to vendor</p>			
PROBLEMS:			
Corrective Action:		Date: _____	Initial: _____

**AGREEMENT BETWEEN
NORTHAMPTON COUNTY, NORTH CAROLINA, by and through the
NORTHAMPTON COUNTY HOME HEALTH AGENCY
AND ELIZABETH V. FUTRELL**

THIS AGREEMENT is made and entered into this 1st day of October 2016, by and between Northampton County, North Carolina, by and through the Northampton County Home Health Agency (hereinafter referred to as "Agency") and Elizabeth V. Futrell (hereinafter referred to as "Provider").

WITNESSETH

WHEREAS, the Agency is a Medicare-certified home health agency and a North Carolina licensed Home Care Agency, and

WHEREAS, the Agency has a need for additional qualified personnel to assist in the development and implementation of a Quality Improvement Program, and provide Skilled Nursing services on an as needed basis, and

WHEREAS, the Provider is able to provide these services to the Agency,

NOW, THEREFORE, in consideration of these premises, promises and other good and valuable consideration, the receipt of which is hereby acknowledged, the parties agree as follows:

1. Provider's Responsibilities. The Provider agrees to provide consultation, education and professional support for the agency's quality improvement programs, projects and initiatives and provide skilled nursing services on an as needed basis. The Provider shall:

- A. Provide advisement on methods, tools and techniques for monitoring and assessing quality of care and compliance with accreditation and regulatory requirements.
- B. Provide support for implementation and evaluation of quality improvement projects.
- C. Provide data management and analysis for OBQI, OBQM, PBQI, VBP and HHCAHPS reports.
- D. Provide IT support and troubleshooting for agency software and EMR.
- E. Review OASIS and other medical record documentation for compliance with accreditation and regulatory requirements.
- F. Assist team members in development of quarterly and annual Quality Improvement Reports.
- G. Assist with assigned accreditation /audit functions during onsite survey visits.
- H. Provide all services in accordance with: Agency policies and procedures; state and federal laws, rules and regulations; and currently approved methods, standards of practice and codes of ethics in the medical community. Provider shall complete the Agency's orientation program.
- I. Provide as needed skilled nursing services to Agency as approved by the Agency: Admission visits, re-visit and discharge visits to Northampton County Home Health patients as assigned by agency.

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- J. Maintain clinical records and reports, which constitute the Agency's medical records, including notes and personal observations of the patient's progress and notification of planned visits. All clinical and progress notes shall be completed and submitted within five working days as required by the Agency's policies and procedures.
- K. Maintain the confidentiality of all medical records and information in accordance with state and federal laws, rules and regulations, and Agency policies.
- L. Maintain on file and make available to Agency upon request, verification of the following qualifications:
 - 1. Current resume.
 - 2. Valid North Carolina professional license/certification and copies of annual renewal.
 - 3. Results of annual TB test or screening. If the individual has a positive TB test, there must be annual documentation from a physician that he/she is free of communicable disease.
 - 4. Evidence of Hepatitis B vaccine or appropriate signed release form.
 - 5. Documentation of competency testing and critical skills verification at hire and annually thereafter.
 - 6. Documentation of initial OSHA Bloodborne Pathogens training, or verification that the individual received such training from the Agency prior to providing services.
 - 7. Verification and result of criminal background check.
 - 8. Valid NC drivers' license.
 - 9. Documentation of a minimum of 12 hours of employment related in-service/continuing education per year.
- M. Attend and participate in such multi-disciplinary meetings and conferences with patients, patients' families and Agency personnel in planning the implementation of the patient's plan of care as may from time to time be requested by Agency.
- N. Provide services without regard to patients' race, religion, sex, age, national origin or disability.
- O. Provide services for the Agency in the following counties: Northampton County and possibly in the other service areas which include Bertie, Hertford, Halifax and Warren county if agreed upon by the provider.

2. Agency's Responsibilities. The Agency shall:

- A. Retain full responsibility for acceptance of new patients and assignment of patients to Provider.
- B. Review and monitor all Services for care coordination, supervision and evaluation in accordance with its clinical record review and quality assessment and improvement procedures. Agency shall have the overall responsibility for maintaining the quality of their services provided to patients and insure that the Provider upholds its responsibilities under this Agreement.
- C. Retain ownership of all records and other documents relating to those patients for whom Provider renders the Services, and Provider acknowledges it has no rights to claims or ownership interest in such records.

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- D. Incorporate the Provider's clinical and progress notes into the patient's medical record maintained by the Agency and gives the Provider access as needed to medical records for patients for whom Provider renders services.
 - E. Orient the Provider to the Agency's policies, procedures, operations and OSHA/infection control procedures, and inform the Provider of any changes in the Agency's policies and procedures.
3. **Compensation.** Agency shall pay Provider, as sole and exclusive compensation for all Services provided pursuant to this Agreement, the sum of \$40.00 per hour for home health QI consultant services and \$100.00 for each admission visit, \$80.00 for OASIS recert/ROC/discharge visits and \$60.00 for each revisit which includes travel time, patient care, mileage and documentation.

On the last business day of each month in which services were rendered, Provider shall submit a statement to the Agency for services rendered. Agency shall pay Provider within 30 business days of receipt of the bill and appropriate documentation of the services provided. Provider agrees that it shall have no rights to or interest in any billings or collections made by Agency regarding any services or treatments received by any patient directly or indirectly related to the services provided by Provider under this Agreement.

4. **Term and Termination.** The term of this Agreement shall be one year, beginning October 1, 2016 and ending on September 30, 2017. This Agreement may be renewed for additional periods upon consent of both parties. Notwithstanding the above, either party may, in its sole discretion, with or without cause, terminate the Agreement at any time upon thirty (30) days written notice to the other party. In addition, Agency may terminate this Agreement at any time upon the occurrence of any of the following events:
- A. Provider fails to maintain the qualifications specified by this Agreement, or
 - B. Provider fails to maintain professional liability insurance as required by this Agreement, or
 - C. Upon the bankruptcy, insolvency or dissolution of the Provider, or
 - D. Provider breaches any other term or condition of this Agreement and fails to cure such breach within ten (10) days of receipt or written notice of the breach.
5. **Relationship of Parties.** Provider acknowledges, recognizes and defines itself as being an independent contractor of the Agency and not an employee or agent thereof, and shall at no time hold itself out as an employee or agent of the Agency.
6. **Indemnification and Insurance.**
- A. **Indemnification.** Agency and Provider shall indemnify and hold harmless one another from and against any and all claims, liabilities, damages, fines, penalties, taxes, costs and expenses, including reasonable attorneys' fees and costs of settlement, which either party may suffer, sustain or become subject to as a result of any act or omission of the other party or the other party's officers, employees, agents or servants in performing its duties hereunder
 - B. **Insurance.** Provider shall procure and maintain insurance of not less than one million dollars (\$1,000,000) per claim and three million dollars (\$3,000,000) aggregate for professional liability, and shall maintain comprehensive general liability and such other insurance as shall be necessary to insure Provider and Provider's employees against damages arising from the duties and obligations of this Agreement. Copies of certificates of insurance shall be available upon request.

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7. **Access to Books and Records.** Provider agrees as follows: Until the expiration of four (4) years after the furnishing of any Service pursuant to this Agreement, Provider shall, upon written request, make available to the Secretary of HHS, the Secretary's duly authorized representative, the Comptroller General, or the Comptroller General's duly authorized representative, this Agreement and such books, documents, and records as may be necessary to certify the nature and extent of the cost or value of services to be performed by Provider thereunder, including but not limited to the records and reports required to be maintained by the Provider.

8. **Compliance with Laws**

- A. It is understood and agreed upon between the parties that the compensation under this Agreement is consistent with fair market value in arms-length transactions. It is not determined in a manner that takes into account the volume or value of any referrals or business generated or to be generated between the parties, under this Agreement or any other agreement between the parties, for which payment may be made in whole or in part under the Medicare or Medicaid program.
- B. Nothing contained in this Agreement shall require either party or any physician or hospital to admit or refer any patients to the other party or otherwise to use any health care facility or service as a precondition to receiving the benefits set forth herein. It is agreed and recognized that patients have the freedom to choose their health care provider and all patients will be afforded that opportunity.
- C. It is the intent of the parties to conduct their relationship in full compliance with the applicable federal and state laws prohibiting payments for referrals (hereinafter referred to as the "Anti-Referral Laws"). The parties agree that neither will intentionally conduct itself under this agreement in a manner that poses a bona fide risk of violation of the Anti-Referral Laws. If legislation is passed that would hinder either party's ability to obtain reimbursement from Medicare or Medicaid due to any provision of this Agreement, or would prohibit the payment of the compensation under this Agreement, then the parties shall negotiate in good faith to amend this Agreement to attempt to avoid such prohibition in a manner that complies with all applicable laws and regulations.

9. **Miscellaneous**

- A. **Notices.** All notices, payments and any other communications required to be in writing shall be given either in person or by registered or certified mail, return receipt requested, U.S. postage prepared, addressed as follows:

Agency Name and Address	Provider Name and Address
Northampton County, North Carolina	Elizabeth V. Futrell, RN BSN
by, and through the Northampton County	
Home Health Agency	
John White, Acting Health Director	
PO Box 635	356 O T Hunt Club Road
Jackson, NC 27845	Conway, NC 27820

- B. **Governing Law.** This Agreement shall be governed and construed under the laws of the State of North Carolina to interpretation, construction and performance.
- C. **Waiver.** The waiver by either party of a breach of any provision of this Agreement shall not operate as a waiver of any subsequent breach thereof.

5

- D. Assignment. The rights and obligations of the Provider under this Agreement, as an independent contractor, relate to specialized personnel services rendered by the Provider and may not be assigned by the Provider without the prior written approval of the Agency. Agency may, in its sole discretion, assign its rights and obligations under this Agreement to any parent, subsidiary, affiliate, or successor entity.
- E. Amendments. This Agreement may be amended only by written amendment executed by both parties.
- F. Binding Effect. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.
- G. Headings. The headings in this Agreement are for reference purposes only and shall not affect the meaning of this Agreement.
- H. Entire Agreement. This Agreement constitutes the entire understanding between the parties and supersedes all prior agreements, either oral or in writing, with respect to the subject matter hereof.
- I. Severability. If any provision of this Agreement or the application thereof is held invalid or unenforceable, the remainder of this Agreement shall not be affected thereby.

6

IN WITNESS WHEREOF, the parties have caused their duly authorized officials to execute this Agreement on the date indicated above.

AGENCY**PROVIDER**

Northampton County, North Carolina,
by and through the
Northampton County Home Health Agency

By: _____
 John L. White, Acting Health Director

By: _____
 Elizabeth V. Futrell

Date: _____

Date: _____

THIS instrument has been preaudited in the manner required by the local Government Budget and Fiscal Control Act.

Leslie A. Edwards
 Finance Director, County of Northampton

 Chairman, Northampton County Board of Commissioners

 Dr. Thomas Vinson, Chairman, Northampton County Board of Health



HEALTHCARE PROVIDERS SERVICE ORGANIZATION PURCHASING GROUP

Certificate of Insurance



OCCURRENCE POLICY FORM

PRODUCER	BRANCH	PREFIX	POLICY NUMBER	Policy Period:
018098	970	HPG	0622407870-8	From 04/01/16 to 04/01/17 at 12:01 AM Standard Time

Named Insured

Elizabeth V Futrell
356 O T Hunt Club Rd
Conway, NC 27820-9600

Program Administered by:

Nurses Service Organization
159 E. County Line Road
Hatboro, PA 19040-1218
1-800-247-1500
www.nso.com

Medical Specialty

Registered Nurse
Excludes Cosmetic Procedures

Code

80964

Insurance is provided by:

American Casualty Company of Reading, Pennsylvania
333 South Wabash Avenue Chicago, Illinois 60604

Professional Liability

\$1,000,000 each claim

\$6,000,000 aggregate

Your professional liability limits shown above include the following:

- Good Samaritan Liability
- Malpractice Liability
- Personal Injury Liability
- Sexual Misconduct included in the PL Limit shown above subject to \$25,000 aggregate sublimit

Coverage Extensions

License Protection	\$ 25,000 per proceeding	\$ 25,000 aggregate
Defendant Expense Benefit	\$ 1,000 per day limit	\$ 25,000 aggregate
Deposition Representation	\$ 10,000 per deposition	\$ 10,000 aggregate
Assault	\$ 25,000 per incident	\$ 25,000 aggregate
<i>Includes Workplace Violence Counseling</i>		
Medical Payments	\$ 25,000 per person	\$ 100,000 aggregate
First Aid	\$ 10,000 per incident	\$ 10,000 aggregate
Damage to Property of Others	\$ 10,000 per incident	\$ 10,000 aggregate
Information Privacy (HIPAA) Fines & Penalties	\$ 25,000 per incident	\$ 25,000 aggregate

Workplace Liability

Workplace Liability	Included in Professional Liability Limit shown above
Fire and Water Legal Liability	Included in the PL limit above subject to \$150,000 aggregate sublimit
Personal Liability	\$1,000,000 aggregate

Total: \$190.00

Premium reflects self-employed, part-time rate.

Policy Forms & Endorsements (Please see attached list for a general description of many common policy forms and endorsements.)

G-121500-D G-121501-C G-121503-C CNA82011 G-145184-A G-147292-A CNA81753 CNA81758 GSL13424 GSL15563
GSL15564 GSL15565 GSL17101 CNA80052 CNA80051 G-123846-C32 GSL10546NC CNA79575

Thomas F. Motamed
Chairman of the Board

John M. Zickler
Secretary

Keep this Certificate of Insurance in a safe place. This Certificate of Insurance and proof of payment are your proof of coverage. There is no coverage in force unless the premium is paid in full. In order to activate your coverage, please remit premium in full by the effective date of this Certificate of Insurance.

Form #: G-141241-B (3/2010)

Master Policy: 188711433

POLICY FORMS & ENDORSEMENTS

The list below contains general descriptions of the policy forms and endorsements that may or may not apply to your professional liability insurance policy. State specific policy forms and endorsements are not included in the list below. Should you require descriptions or samples of these documents, please visit us online at www.nso.com/policyforms. Please refer to your Certificate of Insurance for the policy forms & endorsements specific to your state and your policy period. All products and services may not be available in all states and may be subject to change without notice.

Think Green – expanded definitions and copies of these policy forms and endorsements are available online at www.nso.com/policyforms.

COMMON POLICY FORMS & ENDORSEMENTS

FORM #	DESCRIPTION
G-121500-D	Common Policy Conditions
G-121501-C	Occurrence Policy Form
G-121503-C	Workplace Liability Form
CNA82011	Healthcare Providers Related Claims Endorsement
G-145184-A	Policyholder Notice - OFAC Compliance Notice
G-147282-A	Policyholder Notice - Silica Mold & Asbestos Disclosure
CNA81753	Cap on Losses from Certified Acts of Terrorism
CNA81758	Offer of Terrorism Coverage - Disclosure of Premium
GSL13424	Services to Animals
GSL15563	Information Privacy Coverage Endorsement HIPAA Fines Penalties & Notification Costs
GSL15564	Sexual Misconduct Sublimits of Liability Professional Liability & Sexual Misconduct Exclusion
GSL15565	Healthcare Providers Professional Liability Assault Coverage
GSL17101	Exclusion of Specified Activities Reuse of Parenteral Devices and Supplies
CNA80052	Distribution or Recording of Material or Information in Violation of Law Exclusion Endorsement
CNA80051	Amended Definition of Personal Injury Endorsement
G-123846-C32	North Carolina Cancellation and Non-Renewal
GSL10546NC	North Carolina Amendatory Endorsement
CNA79575	Exclusion of Cosmetic Procedures

PLEASE REFER TO YOUR CERTIFICATE OF INSURANCE FOR THE POLICY FORMS & ENDORSEMENTS SPECIFIC TO YOUR STATE AND YOUR POLICY PERIOD.

Self-employed individuals may be eligible for General Liability coverage subject to underwriting approval. Should an individual practitioner's status change from self-employed to employed, general liability coverage will be deleted and replaced with workplace liability. Please contact Nurses Service Organization for details.

Form #: G-141241-B
Master Policy #: 188711433

Named Insured: Elizabeth V Futrell
Policy #: 0622407870-8

N10412

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 07-18-16

Agenda Tab Number: 6

Agenda Time: 6:35

Presenter and/or Subject Matter:

Michelle Nelson
Clerk to the Board

6 Public Hearing-Appointments to the Woodland Planning Board

TOWN OF WOODLAND
P.O. Box 297 Woodland, NC 27897



April 12 , 2016

Board of Commissioners
Northampton County
P.O. Box 808
Jackson, NC 27845

Dear Board of Commissioners :

The Town of Woodland is requesting approval of the appointments of Mrs. Cynthia Moore for a two year term ending August 2018 and Mr. Curtis Benton for a three year term ending August 2018 to the Town of Woodland's ETJ's district.

Sincerely,

Raymond S. Eaton
Zoning Administrator

**A RESOLUTION REQUESTING APPOINTMENT OF EXTRATERRITORIAL
JURISDICTION (ETJ) MEMBERS TO THE ZONING / PLANNING BOARD
FOR THE TOWN OF WOODLAND, NORTH CAROLINA**

WHEREAS, The Town of Woodland Zoning and Planning Board Ordinance requires that two Extraterritorial Jurisdiction (ETJ) Members and one alternate Member be appointed by the Northampton County Board of Commissioners after the Northampton County Board of Commissioners schedule a public hearing on the selection; and,

WHEREAS, The Woodland Zoning and Planning Board Ordinance requires that the notice of the public hearing be given once a week for two successive calendar weeks in a newspaper having general circulation in the area; and,

WHEREAS, The Northampton County Board of Commissioners shall select appointees only from those who apply at or before the public hearing; and,


WHEREAS, The County Board of Commissioners shall make the appointments within forty-five (45) days following the public hearing,

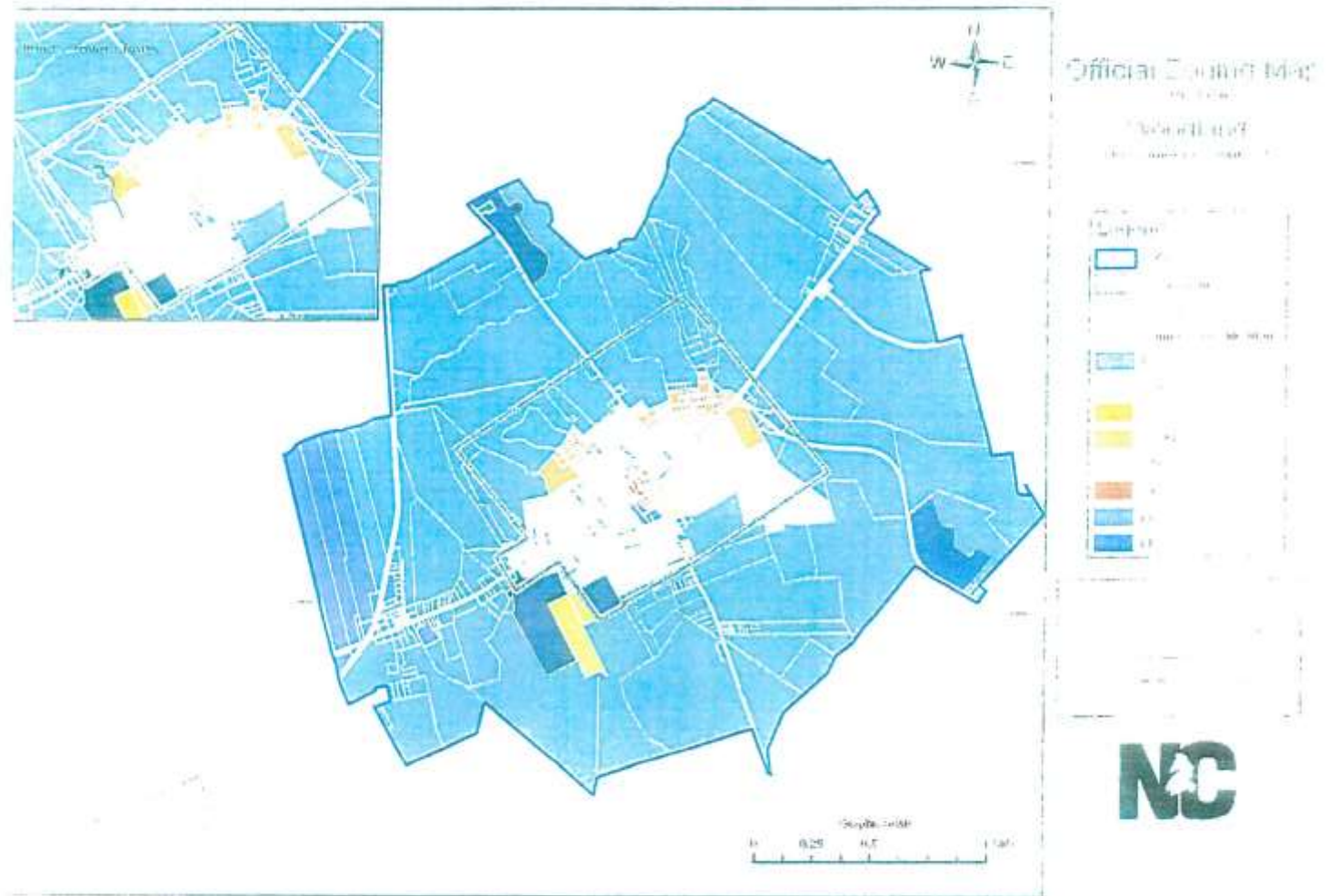
NOW, THEREFORE, BE IT RESOLVED that the proposed request is hereby formally approved by the Town Board of the Town of Woodland and that the Mayor/Administrator of this Municipality is hereby empowered to respectfully request that the execution of the above be made to the Northampton County Board of Commissioners.

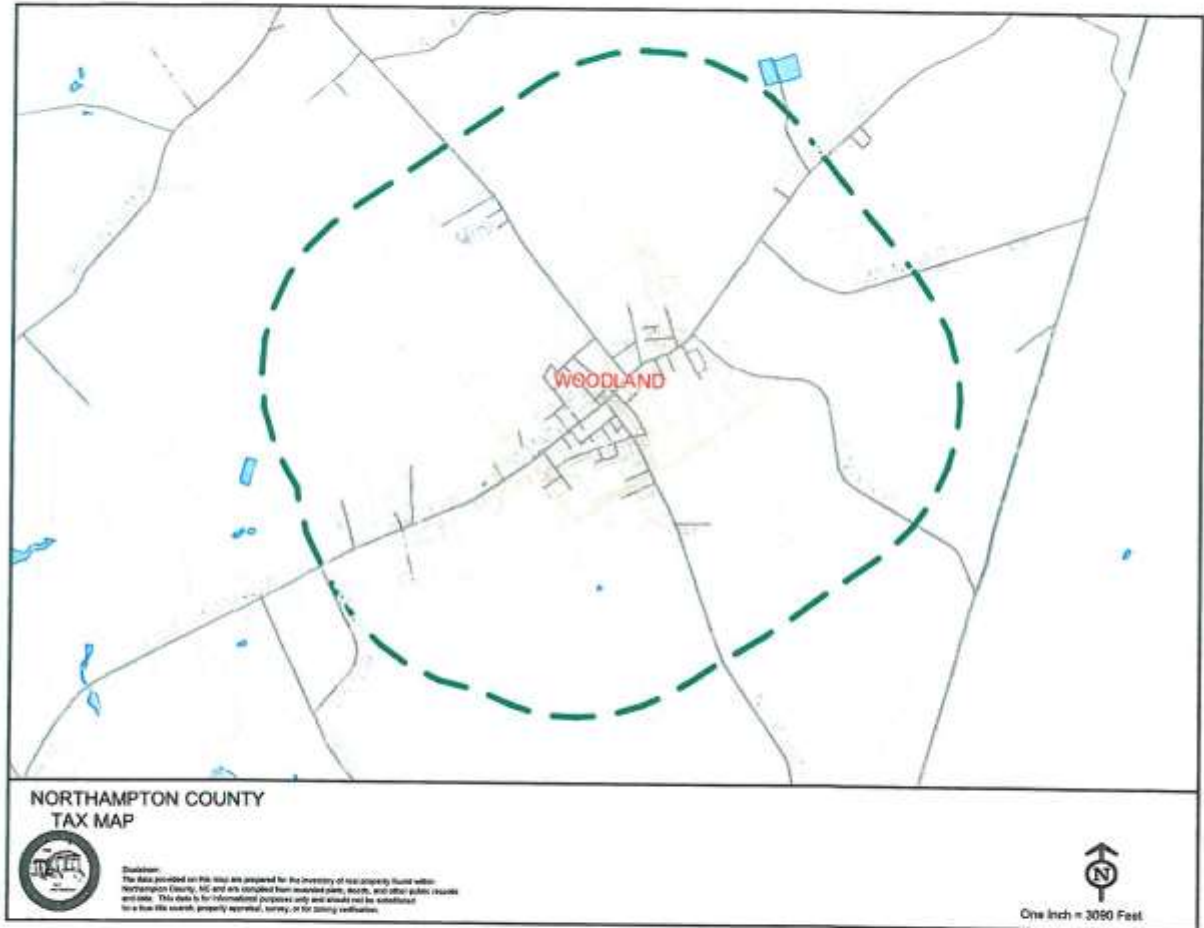
A motion was made by Commissioner Ellis Garris and seconded by Commissioner Thomosena Boone for the adoption of the above Resolution, and upon being put to a vote was duly adopted:

I, Margaret Burgwyn, Mayor of the Town of Woodland, do hereby certify that the foregoing is a true and correct copy of excerpts from the Minutes of the meeting of the Town Board duly held on 6th day of November, 2003.

(SEAL)


MAYOR/ADMINISTRATOR
TOWN OF WOODLAND
WOODLAND, NORTH CAROLINA





NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 07-18-16

Agenda Tab Number: 7

Agenda Time: 6:50

Presenter and/or Subject Matter:

Mrs. Cathy Allen, Tax Administrator

Motor Vehicle Refunds

Michelle Nelson
Clerk to the Board

7 Motor Vehicle Refunds

DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals
Motor Vehicle Refunds

DT: July 12, 2016

THIS IS A DECISION PAPER.

PURPOSE: To obtain the Board's approval to release or refund Ad Valorem taxes assessed in the amount of **\$1,891.82** on thirty-three (33) appeals.

FACTS: Attached hereto is a listing of property owners who have requested that I appeal to the Board of Commissioners on their behalf for a release or refund of tax to which they seek relief as provided in G.S. 105-381.

DISCUSSION: G.S. 105-381 Provides that a taxpayer asserting a valid defense to the enforcement of the collection of a tax assessed upon his property may appeal to the Board of Commissioners for relief of such tax. Such appeal must be presented within five years after the tax first became due or within six months after the payment of such tax, whichever is later.

The Board of Commissioners may, upon receiving a taxpayer's written statement of a valid defense, release or refund such tax if the valid defense is one of the following:

- (1) A tax imposed through clerical error
- (2) An illegal tax
- (3) A tax levied for an illegal purpose

CONCLUSION: The Board of Commissioners have the authority to grant, release, or refund due to the above three reasons.

RECOMMENDATION: That the Board of Commissioners approve the request for release or refund of the Ad Valorem Tax appeals submitted herewith in the amounts and for the reasons stated on the listings.

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

ACTION BY THE BOARD OF COMMISSIONERS:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE: _____

6-Jul-16						
AD VALOREM TAX APPEALS						
MOTOR VEHICLE REFUND ADJUSTMENTS						
NAME		ACTION		AMOUNT		REASON
QUACHELLE CHENA BETHEA		REFUND		\$61.41		INSURANCE LAPSE
CHRISTOPHER A BROWN		REFUND		\$54.31		VEHICLE SOLD
LORI S BURGESS		REFUND		\$132.42		VEHICLE SOLD
MICHELLE LYNN BRYANT		REFUND		\$3.61		VEHICLE SOLD
CEDRIC LARRY COOKE		REFUND		\$152.75		SITUS ERROR
CLIFTON A DAVIS, JR		REFUND		\$32.49		VEHICLE SOLD
DAVID GRANT FARMS		REFUND		\$24.50		VEHICLE SOLD
VANESSA BERNETTE DELOATCH		REFUND		\$261.93		INSURANCE LAPSE
DELORES P DIMSON		REFUND		\$14.14		SITUS ERROR
JAHMEL A DIMSON		REFUND		\$59.41		SITUS ERROR
BESSIE DRAPER DRAKE		REFUND		\$15.80		VEHICLE SOLD
MILDRED STEPHENSON EDWARDS		REFUND		\$162.06		VEHICLE SOLD
GARY LEN ENNIS JR		REFUND		\$51.90		VEHICLE SOLD
FARROW AND SONS LTD		REFUND		\$127.51		SITUS ERROR
GLOVER CONTRACTING CO, INC		REFUND		\$5.64		SITUS ERROR
NANCY H GUNNELLS		REFUND		\$21.93		VEHICLE SOLD
MARLESA SHAMIA HANKINS		REFUND		\$48.44		VEHICLE TOTALLED
LAURA DARLYNE HOOD		REFUND		\$20.94		VEHICLE TOTALLED
REBECCA BARIL MAGEE		REFUND		\$115.46		SITUS ERROR
THOMAS E MCINVILLE		REFUND		\$32.30		VEHICLE SOLD
NICOLE CRYSTAL NESMITH		REFUND		\$9.52		VEHICLE SOLD
RANDOLPH N NEWSOME		REFUND		\$3.96		VEHICLE SOLD
TIMOTHY BRODNAX PETERSON		REFUND		\$102.66		SITUS ERROR
AMOS HALEY POPE		REFUND		\$79.02		VEHICLE TOTALLED
SHANNON KENT POWELL		REFUND		\$34.95		SITUS ERROR
BENNETT REEVES		REFUND		\$18.91		VEHICLE SOLD
GLORIA M ROGERS		REFUND		\$20.29		INSURANCE LAPSE
JOSEPH GERARD SIMONOWICH		REFUND		\$20.83		SITUS ERROR
DOROTHY SLAUZIS		REFUND		\$2.82		VEHICLE SOLD
ARMINTA EDWARDS SMALL		REFUND		\$32.50		VEHICLE SOLD
TROY DUANE VARNADOE		REFUND		\$39.66		VEHICLE SOLD
CAROL G. WERNER		REFUND		\$98.46		VEHICLE SOLD
EVA LOIS WIGGINS-GREENE		REFUND		\$29.29		VEHICLE SOLD
TOTAL REFUND AMOUNT				\$1,891.82		
Respectfully submitted,						
CATHY B. ALLEN						
TAX ADMINSTRATOR						
CBA/ep)						
CC: Board of Commissioners (7)						
County Manager (1)						
Clerk to Board (6)						

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 07-18-16

Agenda Tab Number: 8

Agenda Time: 7:05

Presenter and/or Subject Matter:

Ms. Kimberly Turner, County Manager

1) Audit Contract for Northampton County

2) Management Matters

Michelle Nelson
Clerk to the Board

1) Audit Contract for Northampton County



NORTHAMPTON COUNTY

Finance Department & Management Information Systems

Post Office Box 663

Jackson, North Carolina 27845

Finance Telephone (252) 534-1536 or (252) 534-5301

MIS Telephone (252) 534-6171

Fax (252) 534-1239

Leslie H. Edwards
Finance Director

Bill Blanchard
MIS

TO: Northampton County Board of Commissioners
FROM: Leslie Edwards, Finance Officer
DATE: July 8, 2016
RE: Audit Contract for Northampton County

PURPOSE:

The purpose of this decision paper is to seek the approval of the Board of Commissioners to move forward with the contracting process with the accounting firm of Thompson, Price, Adams & Co., P.A. to audit Northampton County's financial statements for fiscal year ending June 30, 2016.

FACTS:

1. G.S. 159-34 of the Local Government budget and Fiscal Control Act requires each local government and public authority to have financial statements audited annually by an independent auditor.
2. In order to have the audit complete by October 31, 2016, Northampton County must enter into a contract with an accounting firm and submit the contract to the LGC for approval as stated in G.S. 159-34.
3. Three RFP's were received and reviewed by the finance staff. Thompson, Price, Adams & Co., PA were the most qualified to fit our county's needs.
4. Thompson, Price, Adams & Co., PA are well qualified and have twenty plus years of county government auditing experience.

DISCUSSION:

The local government commission requires the independent auditor to be selected by qualifications and experience before cost. The cost estimate for Thompson, Price, Adams & Co, PA is \$43,750.00.

RECOMMENDATION:

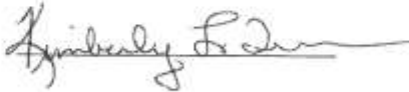
Recommend that the Northampton County Board of Commissioners approve the audit firm of Thompson, Price, Adams & Co, PA for fiscal year 2015-2016 to audit Northampton County's financial records, prepare the Financial Statements and assist with any accounting requirements.

Respectively submitted.

COORDINATION:

County Manager

Concur:



Concur with Comment:

Non-Concur

**NORTHAMPTON COUNTY
PROPOSAL FOR FINANCIAL AUDIT SERVICES
FIN RPF: 01-001-16
SECTION I: TECHNICAL PROPOSAL**

Proposal to Provide Professional Services



Northampton County

**Proposal for Financial Audit Services
Fin RFP: 01-001-16**

Proposal Due Date: June 30, 2016 5:00 PM

Section I: Technical Proposal

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



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Peer Review Letter	A
Firm's Statement of Policy and Procedures	B



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

P.O. Box 398
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

June 14, 2016

Northampton County
Attn: Ms. Leslie H. Edwards, Finance Director
100 West Jefferson Street
Jackson, NC 27845

Re: Audit Proposal

Dear Ms. Edwards:

Thompson, Price, Scott, Adams & Co, P.A. (TPSA) is pleased to submit this proposal to serve as independent public accountants for Northampton County. We are excited about the opportunity to serve you and believe we can do so with superior resources and service at a competitive and fair price.

This proposal outlines capabilities that we believe demonstrate our knowledge, expertise, and commitment to the government industry. We have read and understand the expectations for both parties involved and we are committed to meet these requirements.

Our responsibility will be to express an opinion on the financial statements, and is to include the preparation of such financial statements. We will conduct our audit in accordance with generally accepted auditing standards and the standards applicable to financial statement audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. We will also audit the compliance of Northampton County, North Carolina with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its federal and state programs for the year ending June 30, 2016. Northampton County reserves the option to renew the financial statement audit services contract for two additional years, in increments of one year, under the same terms, charges and conditions as contained in the original contract.

Members

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

Alan Thompson would be the engagement partner responsible for this audit. His contact information is listed on the cover page of this proposal.

Northampton County will be an important client to TPSA, and we believe that this proposal demonstrates the commitment, enthusiasm, and dedication you deserve from your audit service provider. While there are many reasons to choose TPSA, we feel some of the most compelling reasons for us to serve Northampton County are:

Local Presence and Commitment. We are committed to providing on-site service and attention. Members of your service team, including the audit engagement partner, manager and staff, are located in southeastern North Carolina.

Dedicated Team. TPSA has a dedicated group of individuals in our governmental audit group focused on providing the highest quality professional services at a reasonable cost.


Northampton County will be a premier governmental client for our Firm. Although we serve numerous clients of varying sizes, Northampton County will be a significant audit client. Your TPSA audit team will be comprised of our best government auditors.

We are sensitive to your responsibility for controlling costs associated with providing professional services. We are also aware of your interest in obtaining the best available services at a reasonable cost. In response to these objectives, we have assembled the requisite resources for your engagement and will focus on providing effective services in a cost-efficient manner. The scope of our professional services and our approach to fees are detailed later in this proposal.

The information contained in this proposal or any part thereof, including any exhibits, schedules, and other documents and instruments delivered or to be delivered to the County, is true, accurate, and complete. This proposal includes all information necessary to ensure that the statements therein do not in whole or in part mislead the County as to any material facts.

We are very grateful for the opportunity to submit our bid and we would be delighted to answer any further questions that you might have in relationship to our proposal.

Respectfully Yours,



Alan Thompson, CPA
Partner

Northampton County Audit Proposal

1. Audit Team

June 14, 2016

Alan W. Thompson	CPA, Engagement Partner
Greg Adams	CPA, Partner
Brandy Turbeville	CPA, Audit Manager
Ronnie Creech	Senior Staff
Stuart Hill	Senior Staff
Ann Weeks	Senior Staff (Retired County Finance Officer)
Marilyn Jordan	Staff (Retired School District Payroll Clerk)

The engagement team is divided as follows:

Alan W. Thompson, CPA, Partner
 Greg Adams, CPA, Partner (will be available if needed)

Brandy Turbeville, CPA, Lead Auditor – will oversee both financial and compliance audit

Ronnie Creech, Senior Staff – will assist in financial audit testing
 Stuart Hill, CPA, Senior Staff – will assist in financial audit testing

Ann Weeks, Senior Staff - compliance auditor
 Marilyn Jordan, Staff – will assist Ann Weeks in compliance procedures

Northampton County Audit Proposal
2. Current and Prior Audit Clients
June 14, 2016

<u>Entity</u>	<u>Type of Engagement</u>	<u>Year(s) of Engagement</u>
Columbus County Schools	Single Audit	Audited prior to 2003 and since June 30, 2007
Richmond County	Single Audit	Since June 30, 1999
Pender County	Single Audit	Since June 30, 1998
Columbus County	Single Audit	Since June 30, 1995
Johnston County	Single Audit	Since June 30, 2003
Hertford County Schools	Single Audit	Since June 30, 2009
Whiteville City Schools	Single Audit	Audited prior to 2003 and since June 30, 2006
Pender County Schools	Single Audit	Since June 30, 2009
Clinton City Schools	Single Audit	Since June 30, 2011
Chesterfield County Schools	Single Audit	Since June 30, 2009-June 30, 2013
Johnston County Airport	Yellow Book Audit	Since June 30, 2003
Mid-Carolina Council of Governments	Single Audit	Since June 30, 2006
Albemarle Commission	Single Audit	Since June 30, 2009
Town of Cerro Gordo	Yellow Book Audit	Since June 30, 2001
Town of East Arcadia	Yellow Book Audit	Since June 30, 1997
Town of Lake Waccamaw	Yellow Book Audit	Since June 30, 2003
Town of Red Springs	Yellow Book Audit*	Since June 30, 1999
Southeast Brunswick Sanitary District	Yellow Book Audit*	Since June 30, 1999
Brunswick Regional H2GO	Yellow Book Audit*	Since June 30, 2009- June 30, 2013
Town of Caswell Beach	Yellow Book Audit	From June 30, 1999 thru June 30, 2006 and since June 30, 2010
City of Whiteville	Yellow Book Audit	Since June 30, 2010
Edgecombe County Schools	Single Audit	Since June 30, 2012
Camden County Schools	Single Audit	Since June 30, 2012-June 30, 2014
Lee County	Single	Single Audit Since June 30, 2015
Hyde County	Single Audit	Since June 30, 2015
Waccamaw Regional COG	Single Audit	Since June 30, 2015
Upper Coastal Plain COG	Single Audit	Since June 30, 2015
Town of Leland	Yellow Book Audit	Since June 30, 2015

*These Clients required Single Audits in some years, but were primarily Yellow Book

Northampton County Audit Proposal
3. Additional Services Provided
June 14, 2016

Brunswick ABC Board	Bookkeeping & Payroll	10+ years
West Columbus ABC Board	Bookkeeping & Payroll	2+ years
Town of Fair Bluff	Bookkeeping & Payroll	2+ years
Town of Brunswick	Bookkeeping	10+ years
Town of Tabor City	Bookkeeping	10+ years
Town of Boardman	Bookkeeping	10+ years
Town of Sandyfield	Bookkeeping	10+ years
Town of Bolton	Bookkeeping	6 months

Thompson, Price, Scott, Adams & Co., PA provides auditing, accounting and management advisory services to all types of municipalities, including municipalities with the following features: solid waste operations, water and sewer operations, electric utility systems, internal service functions, and single audit programs. We feel confident that we can provide exceptional service to your County as well.

Northampton County Audit Proposal
4. Peer Review
June 14, 2016

Quality Control Program

Quality Control comprises the methods used to make sure that the firm meets its professional responsibilities to clients. Thompson, Price, Scott, Adams & Co., P.A. has created these methods to be completed during and at the end of each engagement. The most significant step is our review process, which consists of:

- Engagement Review
- Partner Review
- Independent Staff Review
- Peer Review (Every Three Years)

Engagement Review

This review is conducted by the in-charge accountant. Its objective is to assure that all audit programs are supported by evidential matter and that proper audit documentation is in place.

Partner Review

The primary purpose of this review is to determine that the financial statements are fairly presented and all compliance issues have been addressed based on the type of engagement.

Independent Staff Review

Before issuance of the audit report, an independent firm member reviews the work papers and financial statements to determine if any material errors have been made.

Peer Review

Every three years we are required to allow an outside Certified Public Accountant or Firm to review our quality control procedures and to actually review selected work papers and issued financial statements. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Thompson, Price, Scott, Adams & Co, PA's most recent peer review report was for the year ending December 2013. The firm received a Pass. Both the team captain and the associate performing the review are members of the NCACPA peer review committee. Our peer review did include review of the quality of some government audits, but the main objective was reviewing our overall process, in order to do this they had to view specific types of audits. See attached Appendix A for a copy of the report.

Northampton County Audit Proposal

5. Training & Experience

June 14, 2016

The firm monitors compliance with CPE requirements for Yellow Book as part of our annual inspection and peer review process. We have a quality control partner and senior staff person who oversee this in addition to being monitored by the managing partner.

The firm has had significant experience with GASB 61, GASB 65 and GASB 64.

Our entire staff receives forty hours a year of continuing education in governmental auditing. This extensive training allows our staff to be highly educated with regards to all new pronouncements.

Alan Thompson, engagement partner or Brandy Turbeville, audit manager will be on the site 90% of the time.

ALAN W. THOMPSON – AUDITS PERFORMED

<u>Government Audits</u>	<u>Years</u>	<u>Position</u>
Johnston County	11 Years	Engagement Partner
Pender County	15 Years	Engagement Partner
Columbus County	20 Years	Engagement Partner
Richmond County	16 Years	Engagement Partner
Town of Lake Waccamaw	12 Years	Engagement Partner
Whiteville City Schools	12 Years	Engagement Partner
Columbus County BOE	12 Years	Engagement Partner
Pender County BOE	6 Years	Engagement Partner
Hertford County BOE	6 Years	Engagement Partner
Chesterfield County School District	4 Years	Engagement Partner
Mid-Carolina Council of Government	9 Years	Engagement Partner
Albemarle Commission	6 Years	Engagement Partner
Southeast Brunswick Sanitary District	14 Years	Engagement Partner
Edgecombe County Schools	3 Years	Engagement Partner
Camden County Schools	3 Years	Engagement Partner
Waccamaw Regional COG	1 Year	Engagement Partner
Lee County	1 Year	Engagement Partner
Upper Coastal Plain COG	1 Year	Engagement Partner

Northampton County Audit Proposal
 5. Training & Experience (cont.)
 June 14, 2016

BRANDY TURBEVILLE –AUDITS PERFORMED

<u>Government Audits</u>	<u>Years</u>	<u>Position</u>
Chesterfield County School District	4 Years	Audit Manager/Lead Auditor
Johnston County	9 Years	Audit Manager/Lead Auditor
Pender County	9 Years	Audit Manager/Lead Auditor
Columbus County	8 Years	Audit Manager/Lead Auditor
Richmond County	7 Years	Audit Manager/Lead Auditor
Whiteville City Schools	8 Years	Audit Manager/Lead Auditor
Town of Cerro Gordo	9 Years	Audit Manager/Lead Auditor
Mid-Carolina COG	9 Years	Audit Manager/Lead Auditor
Columbus BOE	7 Years	Audit Manager/Lead Auditor
Albemarle Commission	6 Years	Audit Manager/Lead Auditor
Pender County BOE	6 Years	Audit Manager/Lead Auditor
Hertford County BOE	6 Years	Audit Manager/Lead Auditor
Edgecombe County Schools	3 Years	Audit Manager/Lead Auditor
Camden County Schools	3 Years	Audit Manager/Lead Auditor
Waccamaw Regional COG	1 Year	Audit Manager/Lead Auditor
Lee County	1 Year	Audit Manager/Lead Auditor
Upper Coastal COG	1 Year	Audit Manager/Lead Auditor

	<u>Number of Hours</u>			
	<u>On-site</u>	<u>Year-end</u>	<u>Work in</u>	<u>Total</u>
	<u>Interim</u> <u>Work</u>	<u>On-site</u> <u>Work</u>	<u>Auditor's</u> <u>Office</u>	
Partners	40	40	50	130
Seniors	60	60	85	205
Staff	60	60	85	205
Total				540

Northampton County Audit Proposal
6-8. Biographies of Individuals Assigned to Engagement
June 14, 2016

ALAN W. THOMPSON, CPA, PFS, MANAGING PARTNER

Certification issued July 17, 1989
 Practice since February, 1985
 Member of AICPA, NCACPA's, SCACPA's and TSCPA's
 Graduate of University of North Carolina at Pembroke with a B.S. in Accounting.
 Licensed to practice in North Carolina, South Carolina, Georgia and Tennessee.
 Certificate of Government

SUMMARY

Certified Public Accountant with over thirty years of experience in public accounting. Experienced in hiring, training and supervising staff, budgeting, scheduling, performing risk analyzes, directing multiple on-going complex audits and facilitating the inclusion of proper internal controls as part of the systems development process.

PROFESSIONAL EXPERIENCE

Managing Partner, Thompson Price Scott Adams & Co., P.A. June 1, 1993 to Present

- *Conducted financial, compliance, governmental, non-profit and operational audits.
- *Supervised staff auditors on audit engagements.
- *Hired and supervised staff and developed an internal audit training program to train staff.
- *Prepared individual, partnership and corporate income tax returns and worked on compilations reviews and audits of business, governments and charitable organizations.

Staff Accountant, Moore & Price, CPAs. February 1985 to June 1993.

- *Prepared individual, partnership and corporate income tax returns and worked compilations, reviews and audits of business, governments and charitable organizations.
- *Developed audit plans, schedules, and supervised staff auditors on audit engagements.

CONTINUING EDUCATION IN GOVERNMENT/NON PROFIT CPE AREA:

- *Local Government Conference (Yellow Book Updates, GASB Pronouncements)
- *Changing your Audit Strategy for Risk Assessments
- *Audits of Local Governments: Planning the Engagement, Audit Strategies
- *Master Common Implementation Issues and Recently Issued GASBs
- *FASB and GASB Update
- *AU 265 Communications
- *Reforms in Single Audit and OMB Requirements
- *Compliance Auditing – Questions From the Field

Northampton County Audit Proposal
6-8. Biographies of Individuals Assigned to Engagement
June 14, 2016

GREG ADAMS, CPA, PARTNER

Certification issued September 16, 1996
 Practice since July, 1994
 Member of AICPA & NCACPA's.
 Graduate of University of North Carolina at Wilmington with a B.S. in Accounting.

SUMMARY

Certified Public Accountant with over fifteen years of experience in public accounting. Experienced in hiring, training and supervising staff, budgeting, scheduling, performing risk analysis, directing multiple on-going complex audits and facilitating the inclusion of proper internal controls as part of the systems development process.

PROFESSIONAL EXPERIENCE

Partner, Thompson Price Scott Adams & Co., P.A. 01/99 to Present

- *Conducted financial, compliance, governmental, non-profit and operational audits.
- *Supervised staff auditors on audit engagements.
- *Hired and supervised staff and developed an internal audit training program to train staff.
- *Prepared individual, partnership and corporate income tax returns and worked on compilations, reviews and audits of business, governments and charitable organizations.

Staff Accountant, Thompson Price Scott Adams & Co., P.A. 07/94 to 12/98

- *Prepared individual, partnership and corporate income tax returns and worked on compilations, reviews and audits of business, governments and charitable organizations.
- *Developed audit plans, schedules, and supervised staff auditors on audit engagements.

CONTINUING EDUCATION IN GOVERNMENT/NON PROFIT CPE AREA:

- *How to Detect and Prevent FS Fraud
- *Accounting Standards Update – Session II
- *Accounting Standards Update – Session I
- *Auditing Update (In-House)
- *CCH Engagement Training (3 days)

Senior Accountant/Audit Manager, Thompson, Price, Scott, Adams & Co., PA June 2008-Present.

Staff Accountant, Thompson, Price, Scott, Adams & Co., PA April 2005-June 2008

- *Prepared individual, partnership, and corporate income tax returns and worked compilations, reviews and audits of businesses, governments, and charitable organizations

Northampton County Audit Proposal
6-8. Biographies of Individuals Assigned to Engagement
June 14, 2016

BRANDY TURBEVILLE, CPA, CFE

Practice since April, 2005
 CPA Certification issued May 18, 2006, CFE Certification issued August 18, 2014
 Member of NCACPA and AICPA
 Graduate of University of North Carolina – Wilmington with a B.S. and M.S. in Accounting
 Licensed to Practice in North Carolina, South Carolina

SUMMARY

CPA with ten years of experience in public accounting, and an additional year as payroll clerk for a County. Experienced in planning and performing audits for various governments (including school districts, counties, towns and council of governments), as well as non-profits and for-profit entities. Also experienced in preparing taxes for various entities, as well as preparing compilations and reviews.

PROFESSIONAL EXPERIENCE

*Developed audit plans, schedules and supervised staff auditors on audit engagements.

CONTINUING EDUCATION IN GOVERNMENT/NON PROFIT CPE AREA:

*Local Government Conference (Yellow Book Updates, GASB Pronouncements)
 *Forensic Accounting – Uncovering Schemes and Scams
 *OMB Circular A-133 Update
 *Fraud – Hot Topics
 *National Governmental Accounting and Auditing Update
 *Audits of School Districts
 *Changing Your Audit Strategy for Risk Assessments
 *Audits of Local Governments: Planning the Engagement; Audit Strategies
 *Master Common Implementation Issues with Recently Issued GASBs
 *Effect of Clarified Standards on Audits
 *Compliance Auditing – Questions From the Field
 *Close Look At GASB 69 & 70
 * Preventing & Detecting Fraud

Northampton County Audit Proposal
9. References
June 14, 2016

Johnston County
Chad McLamb
PO Box 1049
Smithfield, NC 27577
Chad.mclamb@johnstonnc.com
(919)989-5109

Columbus County
Bobbie Faircloth
111 Washington St.
Whiteville, NC 28472
bfaircloth@columbusco.org
(910)640-6611

Pender County Schools
Elizabeth Chestnutt
925 Penderlea Hwy
Burgaw, NC 28425
Elizabeth.chestnutt@pender.k12.nc.us
910-259-2187

Richmond County
Mac Steagall
PO box 504
Rockingham, NC 28380
mac.steagall@richmondnc.com
910-997-8220

Waccamaw Regional Council of Governments
Arnold Johnson, Finance Officer
1230 Highmarket St.
Georgetown, SC 29440
ajohnson@wrcog.org
843-436-6124

Northampton County Audit Proposal**10. Independence****June 14, 2016**

Per the requirements of our quality control policy, all personnel is to be familiar with and adhere to the independence rules, regulations, interpretations and rulings of the American Institute of Certified Public Accountants, the State Boards of Certified Public Accountants, and Government Auditing Standards, issued by the Comptroller General of the United States. In this regard, any transaction, event or circumstance that would impair the firm's independence on this engagement is prohibited. See Appendix B.

The firm complies with all Yellow Book / Governmental CPE requirements. The firm not only attends conferences on governmental accounting, but brings in an outside expert annually for in house governmental / single audit CPE.

Thompson, Price, Scott, Adams & Co., P.A. is free from any of the above transactions, events and circumstances, and therefore is independent in all matters relating to Northampton County, including any component units.

Northampton County Audit Proposal
11-12. Other Requested Information
June 14, 2016

11. Insurance Coverage

The firm has a four million dollar policy with a \$25,000.00 deductible.

12. Regulatory Action

The firm or local office has had no regulatory action taken against it.

Northampton County, North Carolina
Section I
Audit Proposal

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Attachment B – Peer Review Letter 8

Northampton County, North Carolina
Section I
Audit Proposal

REQUIREMENT 1

Firm Information

Office Location: Andrew Harris, CPA PLLC
3722 N. Main St.
Farmville, NC 27828

Contact Information: Andrew Harris
Phone: (252) 753-2636
Cell: (252) 813-9988
Fax: (888) 689-1014
E-mail: andrew@andrewharriscpa.com

Chris Martin
Phone: (252) 902-9072
E-mail: chris@andrewharriscpa.com

People assigned to the engagement are as follows: Andrew Harris
Chris Martin – Staff Accountant

The on-site fieldwork will be supervised by the Engagement Partner.

REQUIREMENT 2, 3, and 9

Experience and References

Please see Attachment A for a list of my current municipal government clients. I currently audit 9 municipalities. I am able to maintain my audit relationships by great service, expertise in the governmental accounting field, and exceptional value-based fees.

Management Consulting

I am committed to the governmental industry and am available to my clients throughout the year. I am available to provide non-traditional services to my governmental clients. Please see my management consulting and other services provided to clients at Attachment A.

Northampton County, North Carolina
Section I
Audit Proposal

REQUIREMENT 4
Firm Quality Standards

I am a member of the American Institute of Certified Public Accountants and the North Carolina Association of Certified Public Accountants. My firm participates in the AICPA sponsored Quality Review Program sponsored by the American Institute of Certified Public Accountants. Membership in the division requires that members be subjected to a peer review by an independent CPA firm. Such a review assures that the services my clients receive meet the highest standards of the accounting profession. I received pass with deficiencies on my latest peer review, the last conducted January, 2015 (Attachment B).

AICPA Governmental Audit Quality Center – The AICPA has developed the Governmental Audit Quality Center (GAQC). It is a voluntary membership Center designed to help CPA's meet the challenges on performing quality governmental audits. My firm has met the membership requirements of the Center and currently is a member. The GAQC's primary purpose is to promote the importance of quality governmental audits and the value of such audits to users of governmental audit services.

REQUIREMENT 5, 6, and 7
Professional Experience and Educational Background

I have 16 years of governmental and non-profit audit experience. I graduated from East Carolina University in 1997 with a Masters' Degree in Accounting. I will be on-site 75% of the time. The associates will be on site approximately 75% each. The owner will provide technical review of the financial statements.

Continuing Professional Education within the last three years include the following:

- Government Accounting Standards: Standards for Use and Application of GAGAS, General Standards (2 hours)
- 2013 Governmental and Nonprofit Update: GASB Activities (1 hour)
- Cost Allocations in Nonprofits: Assignment and Allocation, Functional Expense Reporting (2 hours)
- Cost Allocations in Nonprofits: Fundraising, IRS Reporting, and OMB Requirements (3 hours)
- Comprehending OMB A-133: Major Program Determination, Compliance Supplement, & Cost Circulars (2 hours)
- Governmental Accounting and Reporting: Foundations and Note Disclosures (3 hours)
- Governmental Accounting and Reporting: Fund Reporting (3 hours)

Northampton County, North Carolina
Section I
Audit Proposal

Professional Experience and Educational Background (Continued)

- Governmental Accounting and Reporting: Preparing the Government-Wide Financial Statements (3 hours)
- Comprehending OMB A-133: Overview, Federal Awards (1 hour)
- Comprehending OMB A-133: Pass-Through Awards and Subrecipients plus Meet the SEFA (1 hour)
- OMB A-133: Assessing and Testing Internal Controls & Testing Compliance with Laws and Regulations (1 hour)
- Nonprofit Analytical Procedures: Efficiency and Enterprise Ratios (2 hours)
- Studies on Audit Deficiencies: Engagement Letters, Yellow Book CPE, the GAO and Independence, Single Audit or Program-Specific Audit (2 hours)
- Studies on Audit Deficiencies: OMB Circular A-133 Major Program Determination, Yellow Book Reporting Issues, Deficiencies, Schedule of Federal Expenditures (SEFA) Quandaries (2 hours)
- OMB A-133: Program Specific Audits plus Audit Tools and Guidance (2 hours)
- GAQC Required Annual Update (2 hours)
- 2013 Governmental and Nonprofit Update: Key Changes Resulting from the ASB Clarity Project (2 hours)
- Government Auditing Standards: Standards for Financial Audits and Attestation Engagements (2 hours)
- Comprehending OMB A-133: Testing Compliance plus Reporting Requirements (2 hours)
- Nonprofit Analytical Procedures: Trends and Other Analytical Procedures (2 hours)
- Ethics for North Carolina CPAs (2 hours)
- AICPA Peer Review Program (8 hours)
- Governmental Audits – Yellow Book (14 hours)
- North Carolina Ethics (4 hours)
- 13th Annual NC State Treasurer's Accounting/Auditing/Financial Management Conference (8 hours)
- Audits of HUD – Assisted Projects: Annual Financial Statement Requirements, Audits of HUD-Related Mortgages (1.5 hours)
- GAQC 2014 Annual Updated Website (2 hours)
- Audits of HUD – Assisted Projects: Overview of Key HUD Offices and Helpful Information Resources, HUD Programs (1.5 hours)
- Audits of HUD – Assisted Projects: Sources of Audit Guidance and Requirements (1.5 hours)

Northampton County, North Carolina
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Staff Accountant's Continuing Professional Education within the last three years include the following:

- The Yellow Book Interpreted (13 hours)
- Single Audit Primer (4 hours)
- Audit Reporting: Yellow Book Style (7 hours)
- Analytical Procedures for Not-for-profit Organizations (2.5 hours)
- Fundamentals of Government Accounting and Reporting: Budgeting (1 hour)
- Financial Report
- AICPA's Annual Update: Top Governmental and Non-for-Profit Accounting and Auditing Issues Facing CPAs (10 hours)
- Analytical Procedures for Not-For-Profit Organizations: Efficiency and Enterprise Ratios (1.5 hours)
- Auditing Employee Benefits: Basics & Accounting and Reporting Standards (3 hours)
- Fair Value Accounting: Why Fair Value Accounting (2.5 hours)
- Fundamentals of Government Accounting and Reporting (10.5 hours)
- Analytical Procedures for Not-For-Profit Organizations: Performance Measurement (1 hour)
- Governmental Accounting and Reporting: Preparing the Government-Wide Financial Statements (3 hours)
- Analytical Procedures for Not-For-Profit Organizations: Ratio Analysis (1 hour)
- Analytical Procedures for Not-For-Profit Organizations: Trends and Other Analytical Procedures (1 hour)

REQUIREMENT 8

Specialized Skills

I have been a part-time finance officer for two municipalities and / or a consultant for five municipalities. With those municipalities, I have been involved with preparing budgets, reconciling the general ledger accounts to supporting schedules, preparing various reports, and involved with obtaining financing related to various capital projects.

Continuing Education

Staff quality is assured by my commitment to continuing education in the field of governmental accounting. Staff members receive a minimum of 40 hours per year in continuing education. The majority of those hours meet the Yellow Book requirement.

Northampton County, North Carolina
Section I
Audit Proposal

REQUIREMENT 10

Independence

My firm's internal quality control program policies and procedures assure that persons at all organizational levels maintain independence to the extent required by the rules of conduct of the AICPA.

REQUIREMENT 11

Professional Liability Insurance

The firm maintains adequate professional liability insurance through AICPA's professional liability insurance program (Aon Insurance Services).

REQUIREMENT 12

Regulatory Action

No regulatory action by any oversight body has ever been taken against me or my firm. My firm is not involved in litigation of any kind.

3515 Monroe Rd, Charlotte, North Carolina 28205 (704) 333-2733 Office (704) 333-2742 Fax

BELINDA JOHNSON, CPA, PA

CERTIFIED PUBLIC ACCOUNTANT

North Carolina HUB Vendor

June 22, 2016

bjmycpa@bellsouth.net
website: bjmycpa.com

Leslie H. Edwards, Finance Officer
100 West Jefferson Street
PO Box 663
Jackson NC 27845

Dear Ms. Edwards:

Belinda Johnson CPA PA (the Firm) appreciates the opportunity to submit this proposal to provide financial audit services for Northampton County, North Carolina (the County). The audit is conducted in accordance with the requirements of the Request for Proposal.

We offer the County more than just audit and compliance services – the County will be able to depend on Belinda Johnson CPA PA for timely, valued advice associated with all aspects of audit and accounting matters. We understand the issues facing the County, including current changes in reporting frameworks and regulations. Our professionals maintain the practical experience and industry-specific training required to offer solutions that are uniquely tailored to the requirements of the County.

Our audit process is not a "gotcha" mentality but aim at solving potential problems and improved reporting. The Firm's approach is simple; we provide quality services performed by experienced staff with extensive knowledge in the area of compliance and financial auditing. The Firm places a great deal of emphasis on becoming familiar with your financial decision makers quickly, efficiently and with minimal disruption to day-to-day operations. We will work with your accounting group to properly plan and coordinate the audit to meet deadlines.

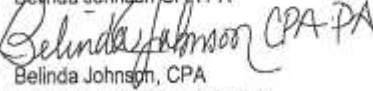
All appropriate agencies are permitted to review the audit documentation for the engagement and such audit documentation is retained for a period of at least five years. Copies of the audit report are handled as requested by the County and according to appropriate laws and regulations. Additional copies of the report provided for the County's use as needed.

We look forward to providing your audit services and appreciate this opportunity to present our firm for your consideration. This information is an irrevocable offer to perform audit services for the 60-day period from the date of this letter unless otherwise stated within the RFP.

If you have any questions, please do not hesitate to contact me directly at 704-333-2733 or bjmycpa@bellsouth.net. It would be our privilege to serve the County, and we look forward to speaking with you soon.

With warm regards,

Belinda Johnson CPA PA


Belinda Johnson, CPA
Executive and Primary Auditor

BELINDA JOHNSON CPA PA

Asking to Serve



**RFP# 01-001-16
Technical Proposal
To Provide Audit Services
For Fiscal Years
June 30, 2016 through June 30, 2018**

June 22, 2016

**Belinda Johnson CPA PA
Belinda Johnson, CPA, Executive
3515 Monroe Rd
Charlotte, NC 28205
Phone No: 704.333.2733
Fax No: 704.333.2742
Email: bjmycpa@bellsouth.net
Web: www.bjmycpa.com**

BELINDA JOHNSON CPA PA**Asking to Serve****EXECUTIVE SUMMARY**

Why choose Belinda Johnson CPA PA? The Firm is a well-established, minority-owned, certified NC HUB Vendor. The Professional Association established in 2006, incorporated in January of 2007, and licensed to do business in the state of North Carolina. The Firm operates by an established set of guidelines that assist with the effectiveness and efficiency of your audit. We direct the audit in a manner such that all necessary financial, internal control, and compliance information is appropriately included.

We take our role as a service provider to the County attentively. We understand the County's needs are ever changing and are well prepared to meet those concerns. We are the best service provider for the County because we understand that the value of the services we provide to the County relies heavily on how we deliver those services to meet your needs and expectations.

Expectations and Philosophies

Changing Auditor	You may have a concern that changing auditors will add to the burdens of your staff. We understand your concerns and can assure you that our team will minimize disruption. We will arrive at your engagement ready to bring value, technical expertise, industry best practices, and new ideas to the County.
Accessible Audit Team	We understand that our client's time is valuable and you need an accessible team that communicates in real-time with you. A primary auditor is assigned to the County that will streamline the process and maintain an open line of communication.
Compliance & Internal Control	Our auditors are competent in federal, state, and local funding sources in accordance with GAAP; <i>Government Auditing Standards</i> , July 2011 revisions; the Single Audit Act of 1984; the Single Audit Act Amendments of 1996; the provisions of OMB Circular A-133, <i>Audits of State, Local Government, and Non-Profit Organizations</i> , including revisions published in <i>Federal Register</i> June 27, 2003 and June 26, 2007; the state Single Audit Implementation Act; the new Uniform Guidance and all other applicable laws and regulations.
Emerging Issues	We under the difference audit requirements between OMB Circulars and the new Uniform Guidance. A vital step to keeping you informed about emerging issues in the accounting industry.
Industry Involvement	In our commitment to stay current on the industries in which we specialize, the Firm has memberships in the NCGFOA and the AICPA Governmental Audit Quality Center. Both organizations offer voluntary memberships for CPA firms that perform audit attestation engagements under Governmental Auditing Standard, Single Audit Act of federal, state, or local governments, not for profit organizations and certain for-profit organizations that receive federal funding. The firm benefits from membership by gaining access to timely, comprehensive, and valuable resources on a variety of educational, technical, legislative, and regulatory subjects; that ensure compliance with the appropriate standards and changes in regulations.
Alacrity	The Firm has a history of providing services in a timely manner, of high quality and within budget. All services are provided within the local Firm. We have specialized experience with various funding sources. Because there is interaction between all levels of professionals potential issues are compartmentalized, documented, and resolved quickly.

BELINDA JOHNSON CPA PA**Asking to Serve****Why do we wish to retain the County as an important client?**

The County is the perfect complement for our practice and would be a premier client. Being a premier client requires our Firm to dedicate only the Firm's top specialized qualified skilled professionals to the County's compliance and financial audit services. Belinda Johnson, being the dedicated Primary Auditor, will provide direct involvement, proactive communication, responsiveness, tailored, streamlined service plans and cost effective services. She has dedicated much of her career to serving the compliance and financial reporting needs of tax exempt organizations. She understands the challenges of containing costs, efficient and effective use of information technology and having the ability to anticipate the program needs of the County. As a result, the depth and breadth of our knowledge base and experience allow us to offer unique solutions to our premier clients.

In summary, the Firm follows a well-established set of quality control procedures and maintains an extensive risk management program addressing a multitude of issues. With quality being the cornerstone of our business, our firm is best qualified to perform the audit of the County based on:

- ✚ Our training and educational programs provide more training then required by professional standards.
- ✚ The Firm consults with CPAs well versed in difficult accounting or auditing issues.

I am asking for the opportunity to work in partnership with the County to meet your expectations.

We certify that the information contained in this audit proposal is complete and accurate to the best of our knowledge. We also certify that the Audit Manager and all professional staff are Certified Public Accountants licensed by the North Carolina State Board of Certified Public Accountant Examiners.

BELINDA JOHNSON CPA PA**Asking to Serve****Section One**

1. Staff is supervised with assignments made at the discretion of the Audit Manager as they relate to the technical areas of the audit engagement. At a minimal there will be three team members assigned to this audit.

Audit Manager - One

The audit executive has the overall responsibilities to ensure compliance with standards, staff is competent and adequately trained, audit clients are satisfied with completed work, and assuring the audit engagement is completed timely.

Audit Supervisor - One

The audit supervisor may be responsible for planning and conducting the audit, directing the team of highly skilled and/or lower level auditors, supervising and reviewing the work of audit associates.

Staff/Per Diem – One or two

Senior Auditor provides traditional audit services with primary focus is performing audit procedures and work closely with other team members throughout the audit.

2. Audit engagements for this client are covered under GAAS, *Government Auditing Standards*, and the Single Audit Act (OMB A-133). The 2016 Audit will consist of funding governed by the two different standards: OMB A-133 and the Uniform Guidance.

Youth Educational Enrichment over 1.6 Million in Funding**Years Served**

Above And Beyond Students Inc

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3. The Firm is registered with the NC Treasurer to provide Nonaudit Services since March 2015. Those services include
 - ✓ Preparation of Annual Financial Statements
 - ✓ Year-end Bookkeeping Preparation for annual audit
 - ✓ Monthly Bookkeeping
 - ✓ Preparation of Interim Financial Reports
 - ✓ Preparation of Management's Discussion and Analysis of the Statements
 - ✓ Valuation of Assets
4. Every three years, the firm is subject to a system peer review in accordance with the requirements of the AICPA. The review includes engagements covered under GAAS, *Government Auditing Standards*, and Single Audit requirements. As required by *Governmental Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. Therefore, Firm professionals performing work under *Government Auditing Standards* or the Single Audit Act, complete every 2 years, at a minimal 24 hours of CPEs that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. Educational and training programs are monitored internally, reviewed annually, and certified periodically by independent peer review. We maintain an extensive professional library, which include current professional literature and specific information for federal, state, local governments and nonprofit organizations.

BELINDA JOHNSON CPA PA**Asking to Serve**

According to GAGAS standards, the Firm's established system of quality control design provides the audit organization with reasonable assurance that the organization and its personnel comply with professional standards and applicable legal and regulatory requirements. The staff assigned to the GAGAS audit collectively possess:

- ✓ Knowledge of GAGAS reporting requirements and the skills and experience to apply this knowledge to the work being performed;
- ✓ General knowledge of the environment the audited entity operates and subject matter under review;
- ✓ Skills to communicate clearly and effectively, both orally and in writing; and
- ✓ Skills appropriate of the work being performed using statistical sampling.

The Firm received a peer review rating of *Pass* for the 2014 system peer review.

5. As Executive and Primary Auditor, Belinda Johnson is experienced in NC and standard GASB reporting requirements, as well as OMB Single Audit Act, GAO internal control standards and the new Uniform Guidance.

Belinda Johnson, CPA, Executive, Audit Manager & Ultimately Responsible

Belinda has over 15 years of experience in public accounting, all of which has been with Belinda Johnson CPA PA, with a focus in auditing and compliance reporting; nine years of professional experience in *Government Auditing Standards*. Her experience covers a variety of clients in tax-exempt and governmental organizations. Her skills and knowledge extend to include assurance engagements for federal, state, and local governments. She is knowledgeable in the GASB 34 and 37 reporting models. The dual-purpose reporting model retains a fund perspective and an entity wide perspective. The dual-purpose statements report current financial resources accountability and operational accountability. The fund financial statement focuses on proprietary activities through economic resources measurement focus and accrual basis of accounting. The entity wide statements present the long-term operational accountability of the government as a whole. As Primary Auditor, she is responsible for expressing an opinion to address both perspectives.

She has 10 years experience as a Financial Control Analyst/internal auditor, while at Bank of America, N.A., and First Union Bank. Belinda has served on the board of directors of various not-for-profit agencies in Charlotte, North Carolina. She most recently served as Chairperson for the LOV Scholarship Fund for an educational not-for-profit organization as well as a former President of the Ellington Park Homeowners Association where she served for 5 years. Belinda has contributed as speaker and participated in several of the charity events sponsored by the NCACPA association.

Belinda is the Primary Auditor on all of the Firm's audits and has served as Primary Auditor for 6 years. She manages the audit services performed in accordance with the Single Audit Act, audits only governed by *Government Auditing Standards* and financial statement audits. As the Firm's designated responsible engagement manager, Belinda operates by an established set of guidelines that assist with the effectiveness and efficiency of all services provided. Belinda ensures that the services provided contribute to the organization meeting its federal, state, local, and grant requirements in a timely manner. She has ultimate responsibility for the overall quality of the audit, and all other required reporting and will ensure required professional services are delivered in a timely and accurate manner with all services tailored to meet the needs of the County. As the Primary Auditor, Belinda

- ✓ Makes sure that critical audit management considerations are performed accurately and succinctly.

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- ✓ Actively participates in the audit process and serves as the on-site representative. Your organization would work directly with Belinda.
- ✓ Communicate verbally and in print to senior management then present a comprehensive report of audit findings, if any.
- ✓ Understand and report on the compliance requirements in the Single Audit process.

Our approach to the audit of the County is demonstrated by the level of staff assigned to each segment of the audit. Both the audit manager and supervisor are onsite during interim and yearend fieldwork.

Belinda Johnson, CPA, Executive and Primary Auditor – Personal Commitment

As the Primary Auditor, I actively participate in the audit process and serve as the on-site representative. Your organization would work directly with me. My goal is to improve operational efficiency by obtaining a thorough understanding of your organization from management's and the operational side. I am committed to perform the work within the specified time to meet your desired deadlines.

6. Belinda Johnson graduated from Queens University with first Bachelor's degree in Accounting. She then later graduated Cum Laude with a second degree from More Than Conqueror College.

Over the years, she has attended annual conferences and other training seminars, which have enabled her to use the audit service as a springboard for offering management advice and suggestions. She has completed CPEs concerning the new guidance in the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, published in the Federal Register located in 2 CFR Part 200. Her last three years of relevant CPEs are as follows:

Advanced Topics in A Single Audit
 2016 GAQC Annual Update
 Now is the Time for Auditors to Get Ready for the Uniform Guidance Audit Requirements
 Single Audit Overview
 Audit Workpapers: Fieldwork Standards
 Internal Audit Review
 Single Audit Fundamentals, Mysteries of Major Program Determination
 2015 AICPA Professional Issues Update
 NC Local Government Auditing Reporting & Review
 NC CAFR & The Certificate of Achievement for Excellence in Financial Reporting
 AICPA Governmental Accounting & Auditing Update
 BlekCPEasy Single Audits of Governmental Entities
 GASB Pension Standards Overview
 PPC Guide to Audits of Employee Benefit Plans
 PCAOB Audits: Gathering Evidence and Completing the Audit
 Single Audits of Governmental Entities

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Grant Management
 Audits of Employee Benefit Plans
 State And Local Government Performance Management
 PPC's Guide to GAAP Course 2
 Foundations in Governmental Accounting
 Applying Circular A-133
 PPC's Single Audits – Concluding the Single Audit & Reporting... Audit

Firm policy is to put the training of our professionals in the forefront in order to best meet the evolving needs of our profession and provide the highest quality of service to our clients. We support this commitment through extensive training over and above the minimum professional requirements. Annually, training includes a review of the current risk factors impacting our clients, how the Firm will address those risks, review of new accounting and auditing pronouncements and new and updated practice aids, changes to audit programs frequently encountered, and other related concerns.

All professional staff continues to exceed, the CPE requirements delineated by *Government Auditing Standards*, issued by the Comptroller General of the United States. Affirmation of the attributes, achievements, and experience is done through background checks, inquiries, educational background, certifications, appropriate licenses, prior job experience, and/or review of prior CPE records. Documentation is filed in the current engagement documentation file. The Firm's quality control policies and procedures are communicated on a regular basis.

7. The make-up of the Firm provides us with the necessary flexibility to meet our clients' staffing requirements of virtually any nature and size. Approximately 70% of current business is in compliance and tax exempt financial reporting. A major portion of the auditing services is for youth educational programs. These organizations receive funding from the federal, state, and local governments.

We understand your concern for experienced Firms. A few years ago, the Firm hired a company to provide a service, but because of their inexperience and lack of training, that company cost the Firm a lot of money and name damage. We do not want any company to have to go through that.

In our Firm, we provide an added level of security for our larger audit clients. In a first year audit, at no cost to the County, an engagement quality control review is performed prior to the release of the audit report. A high-level audit team member not associated with the audit performs an engagement quality control review before the auditor's report is released. We understand the core parts of an audit are the same, but we also know there are some procedural specifics that need additional care.

We want to make sure we perform the scope of work as described in the RFP. As the primary goals are to provide fiscal controls and accountability, we understand that the County's budget is a financial reflection of its mission, goals, and philosophies, and that as your auditors the scope of work would be to assess the overall

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effectiveness of the financial budget. Baseline data from the budget provides information necessary for prior year, current year, and future annual revenues of actual expenditures and budget performance.

After gaining an understanding of the internal controls and performing our risk assessment, our audit approach consist of a combination of detail testing and analytical review to obtain reasonable assurance that a fund is free of material misstatement.

We expect to extract various information from your accounting system and other spreadsheets that the County staff members have prepared. We will work with you to resolve identified discrepancies, so your reports are prepared with minimal exceptions. As a result, potential issues are identified and resolved before they become critical issues.

8. Memberships in the North Carolina Government Finance Offices Association and AICPA Governmental Audit Quality Center extends experience through
 - ✓ Comprehensive knowledge of theories, concept and principles of government accounting
 - ✓ Sound knowledge of accounting procedures, uniform accounting system, and audit methodologies
 - ✓ Overseeing multiple engagements
 - ✓ Preparation of audit strategy, setting budgets, scheduling audits, selecting staff and assigning workload and financial reporting
 - ✓ Overseeing the completion of clients' annual reports

All audit members perform audit attestation engagements under *Government Auditing Standards* (Yellow Book); financial statement audits (GAAS), the OMB Single Audit Act, and the new Uniform Guidance. Experience in audit activities and functions extend to include:

- ✓ Review of accounting systems, procedures and internal controls compliance with policies and procedures
- ✓ Agreed Upon Procedures
- ✓ Suitability review of internal control design
- ✓ Reimbursement procedures
- ✓ Conduct risk assessment of functional areas in established required timeline
- ✓ Establish risk-based audit programs
- ✓ Determine scope of review
- ✓ Conduct audit testing of specified area and identify reportable issues and dimension of risk

9. Reference listed below

Above & Beyond Students Inc

4836 Park Road, Charlotte, NC 28209

Carmen Blackmon, Executive

704-281-4491

10. The Firm adheres to applicable independence, integrity, and objectivity requirements such as those in regulations, interpretations and rules of the AICPA, *Government Auditing Standards*, state statutes, and other applicable regulators. When the Firm considers independence with respect to nonattest services, the services provided are documented in the work papers. Under GAGAS, consideration of independence is applied at the audit organization, audit, and individual auditor level to:
 - ✓ Identify threats to independence;
 - ✓ Safeguards as necessary to eliminate the threats or reduce them to an acceptable level; and

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- ✓ If no safeguards were available to eliminate an unacceptable threat or reduce it to an acceptable level Independence is considered impaired.

Before agreeing to provide a nonaudit service, the Primary Auditor determines whether providing such a service would create a threat to independence, either by itself or in aggregate with other nonaudit services provided, with respect to any GAGAS audit performed. A critical component of this determination is consideration of management's ability to oversee the nonaudit service to be performed, with a designated individual in place who possesses suitable skill, knowledge, or experience, and understands the services to be performed sufficiently to oversee them.

Safeguards designed to eliminate or reduce to an acceptable level threats to independence include:

- ✓ Consulting an independent third party, such as a professional organization, regulatory body, or another auditor;
- ✓ Involving another audit organization to perform or reperform part of the audit;
- ✓ Having a professional not a member of the audit team review the work performed; and/or
- ✓ Removing an individual from an audit team when that individual's financial, other interests or relationships pose a threat to independence.

The Firm is independent of the County, as defined by auditing standards generally accepted in the United States of America and Governmental Auditing Standards. We hereby certify that no relationship exists between the Firm and another person or organization that would constitute a conflict of interest with respect to a contract with the County. Consistent with our strict code of ethics, all information regarding the County is held in the strictest of confidence. Violations would compromise our integrity.

11. The Firm provides and maintains adequate insurance coverage that covers the Firm and the building of the types and in the amounts listed below. Before commencing, any work or services the policy is extended to cover the required specifics concerning Workers' Compensation, Automobile Liability Insurance and any other insurance requirements and is maintained for the duration of the Audit Contract. The Firm's insurance policy can include a performance surety bond to cover audit projects as the firm expands into larger projects, if required.

- ✓ **COMMERCIAL GENERAL LIABILITY**
 - \$4,000,000 General Aggregate
 - \$2,000,000 Liability & Medical Expense
 - \$10,000 Medical Expense – any one person
- ✓ **PROFESSIONAL LIABILITY**
 - \$2,000,000 Personal & Advertising Injury
 - \$1,000,000 Damages to Premises rented
 - \$10,000 Employment Practice Liability

12. The Firm has no sanctions or restrictions imposed by professional organizations, regulatory authorities or other government institutions.

The County is the perfect complement for our practice and would be a premier client. Being a premier client requires our Firm to dedicate only the Firm's top specialized qualified skilled professionals to the County's compliance and

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financial audit services. Belinda Johnson, being the dedicated Primary Auditor, will provide direct involvement, proactive communication, responsiveness, tailored plans and cost effective services.

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 07-18-16

Agenda Tab Number: 9

Agenda Time: 7:20

Presenter and/or Subject Matter:

Citizens/Board Comments

Michelle Nelson
Clerk to the Board