

CASWELL COUNTY BOARD OF COMMISSIONERS
MEMBERS PRESENT

August 21, 2023
OTHERS PRESENT

John Dickerson, Chairman
Tim Yarbrough, Vice Chair
Ethel Gwynn
Finch Holt
Jeremiah Jefferies
Rick McVey
Frank Rose

Tony Smith, Interim County Manager
Carla Smith, Clerk to the Board
Melissa Williamson, Deputy County Manager
Jennifer Hammock, Finance Director
Melissa Miller, Deputy Finance Officer
Russell Johnston, County Attorney

The Board of Commissioners for the County of Caswell, North Carolina, met in regular session on Monday, August 21, 2023 at 6:30 pm at the Gunn Memorial Library.

WELCOME:

Chairman Dickerson called the meeting to order, and welcomed everyone to the Caswell County Board of Commissioners Meeting. I'd like to start off the meeting with a moment of Silent Prayer, and then the Board of Commissioners and all the guest in attendance stood and recited the Pledge of Allegiance.

PUBLIC COMMENTS:

Caswell Business Broadcast Network:

Good evening ladies and gentlemen, Caswell County and Commissioners. Tony Smith, our new County Manager, congratulations. Russell Johnston, our new County Attorney. My name is Ed Heintz. I'm the owner of Caswell Business Broadcasting Network, LLC. We are a multimedia network expanding multi-media ways. We've hit five thousand followers with over 5 million views now, and we'll leave it at that. Tonight we're here for accountability. We're here for accountability with our Commissioners, our County Managers, former County Managers, and former county attorneys. I have some paperwork first of all that I'd like to hand out. Mr. Chairman, may I hand these out. Once I hand these out I'll explain what they are. Commissioner Jefferies, you have been served. Commissioner Gwynn, you have been served. Commissioner Finch Holt, you've been served. Mr. Dickerson, you've been served. Rick McVey, you've been served. Commissioner Yarbrough said you better look again. Mr. Heintz said oh looky here. Excuse me. Tim Yarbrough, you've been served. Frank Rose, you've been served, and Rick McVey. Before you all snicker and laugh, I want to thank the Attorney General's office for listening in tonight, Miss Wood. It's been a gracious pleasure listening to her over the last month. This was accountability. All of you can read what's here, and I'll read it out loud. Each of you, you're hereby ordered to provide Caswell Business Broadcasting Network, LLC with all emails and text between you, all County Commissioners, former County Manager, Brian Miller, former County Attorney, George Daniels, former County Attorney, Brian Ferrell, and any paid employees since you assumed office, and that's for those of you that have just assumed office.

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For the others of you, it reads as so on your FOIA: you answer these... Mr. County Attorney, I have an extra one I'll hand to you, sir. We want to get the resolve here. Now I didn't have a FOIA for Bryan Miller's emails. Mr. County Attorney or County Manager, boy I got you guys mixed. Mr. County Manager, we want all of Bryan Miller's emails from the time he took office till he was relieved. That server was locked down because the Sheriff went over there with the county, and I believe you all locked that down. Is that correct? Mr. Smith said correct. Mr. Heintz said so we want all of his emails from the time he took office until he was removed. That'll give accountability across the board to those that decide they may not want to send their emails to us. Serious business. That's all I have to say about the FOIAs. You know what you have to do. You have a problem, consult your county attorney. I expect to see results.

Next order of business for myself. Two meetings ago I was accosted by two Commissioners. One, Tim Yarbrough and the other one is Frank Rose. Both of you have accosted me, and you threatened me. I won't tolerate that. I'm an honorably discharged disabled American Veteran and a constitutionalist. You will not deprive me of my first amendment rights, and you'll never ever threaten me again. Neither one of you, Frank, you or Tim Yarborough, will ever threaten me much less the press. Now you can take it for wherever you want. Frank Rose, you had no dog in that hunt that night. You got up out of your chair for one reason; you saw my face. Tim Yarbrough if you had something to say to me, why didn't you nicely come in here grinning and say hey I want to talk to you real nicely. You stand up, and I said sure. You go out in the hallway, and that's where you accost me at because you didn't want anybody to see it. Both of you are guilty. Period. Now you can take it, Mr. Chairman, Mr. County Manager, and all of you, can take it any way you want, but the facts are the fact. I'm not the only one that's been accosted by Frank Rose. There was another gentleman named David Wrenn. I believe you told him you had a badge. We know about that too. So if you want to lie about that, you can too. But Frank Rose I've had it enough of you and your storytelling in this County. Am I still got the floor? Chairman Dickerson said continue on. Mr. Heintz said I don't want to be interrupted again. Frank, you accosted me. I've already been told I could go down and get a warrant for your arrest for your threats. Be careful of how you answer that and look at me. I don't like what you did to me, and I don't like what you did either, Tim Yarbrough. You Don't Own Me or my paper or my news media. So I'm going to let you decide what you want to do. The next Commissioner that wants to threaten anyone in the public, you better think twice because now we have three federal attorneys looking at my first amendment rights. Thank you all for your time this evening. I suggest you get together and decide what you're going to do about bullying citizens.

RECOGNITIONS:

There were no recognitions.

AGENDA:

APPROVAL OF AGENDA:

Commissioner Yarbrough said Mr. Chairman I have one item I'd like to add to the agenda. The item I guess would be number 13: Interim County Manager Oversight. When we get to it, I'll explain what all of that means.

A **motion** was made by Commissioner Jefferies and seconded by Commissioner Gwynn and **carried unanimously** approve the agenda as amended. (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

APPROVAL OF CONSENT AGENDA:

- a. August 7, 2023 Regular Meeting Minutes
- b. FY 2024 Budget Amendment # 1

A **motion** was made by Commissioner Holt and seconded by Commissioner Dickerson and **carried unanimously** approve the consent agenda. (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

DISCUSSION ITEMS:

FINANCIAL UPDATE:

Sharon Edmundson came to the podium and said good evening everyone, and thank you to Chairman Dickerson, the Commissioners, Manager Smith, and everyone here tonight for entertaining me for a few moments while I talk to you about Caswell County. My name is Sharon Edmundson. I am the Deputy Treasurer over State and Local Government Finance in the Department of State Treasurer. I have with me tonight Kendra Boyle, who's our director of the Fiscal Management Section within State and Local Government and Anne Moore, who's a member of our coach team. They're assigned to go out and directly assist various local governments across the state. Why I'm here is just to talk about the role of the LGC, what we expect from you as a Board, what we expect from your staff, and entertain any questions that you may have about what the LGC does or how we can assist you in taking care of the backlog on your audits and getting your finance records where they need to be. Please stop with questions that you may have during my notes here. I don't have any kind of formal presentation so I'm happy to answer whatever questions you might have.

So the LGC is tasked with financial oversight over all the local governments in the state. It's about 1,100, and that includes all 100 counties. The commission was formed as a result of the Great Depression, when we had a record number of defaults on public debt in the state. The General Assembly decided that that would be a good thing to put this oversight body over local government finance, and originally the commission just dealt with debt. As things evolved and progressed, then we became a little more involved and having an oversight over fiscal health of

each unit of government. We do still have to approve almost any kind of debt that you enter into, and I'll talk more about that in a little bit. But the primary way that we review your fiscal health is to review your annual audit. And of course we haven't had one from Caswell County since 2020. So it's difficult for us to determine what kind of financial state the county is in. Not only does the fiscal management staff review the audits to determine where you are on the spectrum of fiscal health, but that information also informs the debt management staff, and they're the ones that you work with when you want to issue debt and go before the commission for approval. Because the county is two years behind, you're not in a position right now to get any debt approved because you have to be current on your audits except in very rare circumstances. So whatever capital needs the county has you either will have to cash flow them or put off whatever projects those are until we can get the financial records back where they need to be and the audits complete. All of this is in the Local Government Budget Fiscal Control Act, GS 159. If you have not taken the time to review it recently, I would encourage you to. We've made some changes to the statutes, which I will go into shortly. The LGC staff is responsible through the commission of enforcing that act, and our primary way of enforcing the act or the ultimate way of enforcing it is to assume control over the unit of the government's finances. It's not something that we like to do. It's something we rarely choose to do, but we can. There are two ways that that can happen. One is if the unit of government is either in default or getting ready to default on debt. Or two, if after sufficient notice and the unit of government fails to bring itself into compliance with the requirements of a G.S. 159. So we can't just walk in and say hey we're here to assume control of your finances. That's a common misconception. It has to be one of those two reasons why we do that, and certainly it's not something the commission, like I said, takes lightly at all. But you can see why it's important that you keep your financial records current and report to us on a regular basis. Because when those things don't happen, then the commission starts asking questions. You're in the situation where you can't issue any debt, and it just puts a tremendous strain on your staff to try to catch up. Once you are kind of down in that hole, it's very hard to dig out. It can be done; I've seen units of government do it, unfortunately and increasingly here lately it seems like. It can be done, but it takes an awful lot of work and an awful lot of resources to do that.

So within G.S. 159 there are certain tasks that the Finance Officer is by law required to be responsible for. I'm going to list out these. This is not an exhaustive list. There are plenty of other things Finance Officers responsible for, but the law requires that the Finance Officer keeps the accounts in accordance with generally accepted accounting principles, that they disperse funds in accordance with the statutes, budgets, and external restrictions, and that all of those disbursements are pre-audited. The Finance Officer is required to prepare a report of financial condition to the Board anytime it's asked for, and I would strongly encourage you to set a schedule for that for your Finance Officer if you haven't done that already. The Finance Officer is required to invest all idle funds, receive and deposit or supervise the deposit of all funds that come into the county, maintain all debt records, and any other functions that might be assigned

by the Board. This can include things like payroll, HR, risk management, budget and other functions of the government. So you can see from that list that's a very diverse list of things that your Finance Officer is required to do. That's why it's so important that you hire well-trained, experienced people for these high-level roles. I can't stress enough how important it is to have strong resources in finance. You've seen what happens when you don't have that. And I know that the current staff is working as hard as they can to get caught up, and they've made good progress. I do believe the current staff is learning, and they will get there with what they need to know. But I also, and I'll defer to Johnna and Amy about this. But from my discussions with them, it seems like you don't have enough resources dedicated to finance, and that's one of the reasons that you've had to hire an outside firm to come in and help because you don't have enough people. County finance is complicated. It takes a certain number of people just to manage the day-to-day work, and then when you get behind you know the day-to-day work doesn't stop. That all has to be done plus the back work. So it just requires a tremendous amount of support and effort. I know hiring right now is difficult. I've got eight vacancies in my own division that I can't seem to find anybody willing to take, but it is important that you keep looking and keep trying.

I also want to say briefly about something I've heard counties' say and municipalities too. It's not just counties, but they said well nobody in X-county or X-town should make that much money, referring to the salary that's often required to be paid to get a good County Manager or a good Finance Officer. I remind people that you're not competing against other people in this county. You've only got one County Finance Officer. You're competing against the Finance Officers in your neighboring counties. In your circumstances, you're competing against Finance Officers in Virginia. That's the talent pool that you draw from. Assistant Finance Officers in some of the larger counties around here that are looking to move up, that's the group of people you want to target when you go out to hire. So you have to compete against those salaries and those benefits. I live in Wake County. I know what surrounding counties don't really like us too much for that reason either, but it's the truth. I mean you don't typically find somebody within your county borders that's not already on your staff that's qualified to be the Finance Officer of the county. You often have to go outside to look. So just a word of advice.

Again it's important that your staff size is sufficient to cover all the responsibilities you've assigned to finance. Again just the basic day-to-day is enough plus whatever may have been assigned extra. When you don't have these things, you get into circumstances like the county finds itself now. Trying to dig out of the hole, working very hard to do that, and I commend you for bringing on the outside resources of an accounting firm, working with the County Commissioners Association, and the excellent resources they've provided to you. It's going to take time; it's going to take money. In hindsight, all of that could have been funneled into building your staff. Hindsight, that's 20-20. Just keep that in mind as you're moving forward, looking at your staffing, and looking at the number of positions, and looking at your organizational structure that Finance needs to be supported to keep you from getting in this

situation again. Obviously I can't guarantee that it won't happen, but having a strong wrench in finance will reduce the possibility of you being so shorthand in the future. And ultimately making sure that your finance staff has all the resources they need is the responsibility of the Board. Right. You all are the ones that adopt the budget; you're the ones that overall control the spending. The Finance Officer and the manager just enforce whatever you developed. All right so it's up to the Board to make sure that there is sufficient staffing, sufficient resources, and sufficient support for your finance department. It starts with the Board.

Right now I'm going to move into a quick overview of the findings that were in your 2020 audit, and you might ask why I'm going to do that. It's because you are almost assured of seeing the same findings in your 2021 audit when it's finished and also in the 2022 at this point depending on how much that work got done during 2022. But from the 2020 audit the balance sheet accounts were not reconciled timely, and that was a repeat finding from 2019. So what you'll end up with unfortunately is four years of findings about your balance sheet accounts not reconciling. You had deficit fund balance in three funds. Not because the county intended to have deficit balances in those accounts, but the records weren't current so you didn't know you had deficits in those accounts until it was too late to do anything about it for the 21 fiscal year. I'm assuming that'll be the same situation for 22. You had notes receivable that were missing from the financial statements because those were not being recorded properly, and as it turned out the borrowers were actually behind in their payments to the county on those loans. Again would have been good information for the Board to have had back in 2021 when you could have enforced collections. I don't know what the status of those loans are now. Overall lack of skills, knowledge, and experience in the finance office. I've kind of beat that to death at this point, but you know the auditor will make that finding if they feel like there's not sufficient experience on the finance staff. Lack of timely record-keeping including the bank recons. Any of you that have ever done any bookkeeping or worked for a company where you were responsible for the financial record, you know it all begins with that bank recon. If you haven't reconciled your bank account, you really can't do anything else because you don't know that you've got all of your cash in cash out transactions recorded until you've reconciled bank statement. It has to be reconciled all the way to the general ledger. It's easy enough to reconcile to the bank. Pretty much anybody can do that, but you got to make sure it reconciled all the way through your records so that when you pull up your accounting records the cash number at June 30, 2021 is reconciled to the cash number on the bank statement for June 30, 2021 and that all of those transactions have been properly recorded. Your capital asset records needed attention. You had transfers that have been made that weren't budgeted, and again you'll see these same findings in the 21 and 22 audit and maybe even some of them in the 23. That's unfortunately going to limit your ability to come to the commission and borrow money even after you get the audits caught up because the auditor, the treasurer, and the other members of the LGC will see these findings and they'll want to know why it took three years to correct. They won't be comfortable in approving debt until there is some evidence that they have been corrected.

Chairman Dickerson said ma'am, may I interrupt you for one second? I'm getting a growing list of questions here. I don't want to hit you with a bunch of them all at one time, but you just spoke about how long it's taken. Three years. What should have transpired? How should that have been handled? Ms. Edmundson said well you know in a perfect world; the 21 records would have been ready in the fall of 21 for an audit. So all of the 21 fiscal year records would have been or all the bank recons would have been done. All of the adjusting entries would have been posted to the general ledger, the capital asset records would have been current at that point, and the auditor could have come in, done the audit, and turned it in on time. That should happen every year. Johnna and Amy correct me if I'm wrong. My understanding is that that did not happen in 21, and it didn't happen in 22. So you're having to dig through two years' worth of financial transactions, bank account reconciliations, general ledger reconciliations, and catch up basically two years' worth of work. Which you're putting in the hard work to get it done now, but it should have happened two years ago. Chairman Dickerson said you dug into it a lot, and you seem to be more knowledgeable than anyone else that's came before this Board speaking about this. How did it occur, and what mechanism should have been in place to make the Board aware of those problems because nothing this dire was brought to anybody's attention during that time frame? So where should that information have come from, and why didn't we get it? Ms. Edmundson said the first clue would have been when or if your Finance Officer was unable to provide the Board regular monthly financial statements. So for example this is the August meeting, if everything was current your Finance Officer should be able to give you a report from June 30, 2023 at a minimum and potentially even July 31st. That's pushing it a little bit, but definitely a June 30th unaudited financial report. Your Finance Officer should be able to give that to you at this meeting. So two years ago, if your Finance Officer was not able to give you regular monthly reports, somebody should ask why. Chairman Dickerson said somebody above them should have asked them. Ms. Edmundson said yes. Chairman Dickerson said that should have been the job of the County Manager. Ms. Edmundson said it would have been the major communicating with the Board as to what the Board was expecting to see. Yes, there should be oversight over the finance department. You should have regular meetings. Finance and management should have regular meetings to make sure things are on track. When your audit didn't get presented in November or December, the Board should have asked why not. Where is it? What's the delay? I think even then had steps been taken in late 21 early 22, it was still recoverable at that point where you didn't end up in the situation you are in now. Where you're basically three years behind. Does that answer your question? Chairman Dickerson said sort of. We don't have direct chain of command over the employees. We have the direct chain of command over the County Manager, which in turn has the responsibility of supervising employees. So we don't directly handle the finance or any other department. We are relayed to by the County Manager. So it's not our place to go in, prod, and ask those questions. Is not that how it normally is in the county? Ms. Edmundson said that is the typical chain of command, but it is your responsibility to ask if you're not being provided answers. Chairman Dickerson said if you don't know there's a problem, how do you know what to ask? What I'm trying to figure out is how we never get in this situation

again. I know you talked about staff, but there's some kind of mechanism where there are dire problems, the Board ought to be made aware of those problems. Ms. Edmundson said I agree. One thing you could do is establish an audit committee that reports directly to the Board. It could be one or two Commissioners, maybe the manager or maybe not the manager, people from outside of the Board and County employment that are knowledgeable in finance, say a local banker or somebody. I'd be happy to walk through how to set that up with you if you'd like offline. I don't think we want to get into that during this meeting, but the audit committee oversees the production of the audit each year. The other thing is the Board is the one that signs the audit contract. You all vote to hire an auditor, and you sign the audit contract saying that the audit due October 31st. So when October 31st comes and goes and you don't see an audit, you should start asking questions. How long, in your opinion, is it going to be before we actually see an audit? We keep being told it's in the works, but nothing ever happens. Ms. Edmundson said Johnna will update the Board on that. She is much better equipped to answer that than I am. They've made a lot of progress in 2021 I know, and the expectation is I believe that 2022 with go smoother. So it won't take long which is typical when units of government get this far behind. Chairman Dickerson said you may continue on. I didn't want to hit you with so many at one time. Ms. Edmundson said that's fine. Any other questions about that before I move on?

Ms. Edmundson said again it's a two-way street. The manager is responsible and is the CEO of the county. So the manager is responsible for oversight over all of the employees including the Finance Officer, but the Board should know what to expect in terms of financial reports, annual audits, and that kind of thing. The managers should know too. So there needs to be communication between the Board and management when things are not on track, or even when they are on track. You know that's a good report to make to the Board. Yeah, we're right on track. We'll have it done on time.

Commissioner Gwynn said you mentioned that we should have an audit committee. I didn't get who all should comprise that committee. Ms. Edmundson said it shouldn't be the full Board. I'll tell you that, but you would want at least one Board member on the audit committee or maybe two. You can have people from outside of the County employment like local business persons. I'm drawing a blank on who else sits on the audit committee. The Finance Officer does not sit on the audit committee. Johnna Sharpe said they could. Ms. Edmundson said the Finance Officer could sit on the audit committee. Johnna Sharpe said more as a resource and presents to you. Ms. Edmundson said but I can get you some more information on that if that's something you're interested in. They kind of serve as a liaison between the employees, staff, and the Board, and they're not under the control of the manager because they report directly to the Board. So in some ways it's a little bit more objective.

Commissioner Jefferies said ma'am, I want to say something. I remember this and the County Manager talked about this. I want to say this. The new Finance Director, they came in and caught a lot of this. We hired a CPA and paid them \$85,000 to help correct this, and I want to commend

you guys for doing it. You guys came in and caught this, and I talked to the County Manager. I want to thank you very much.

Ms. Edmundson said yeah, I'm not directing any of this at your current finance staff, and if you all think I am, I'm sorry because I'm not. I mean this kind of built over years, and I think when the former Finance Officer left things just kind of fell apart. It's my understanding. You all got stuck coming to cleaned up, and I'm not surprised you had to pay 80 plus thousand dollars to an accounting firm to come in here. I mean if you think about it, that's what you would pay a good accountant to be on staff. That money would have stayed in the county instead of going to a firm in Raleigh. But you're pretty much behind the eight ball at the moment. So you kind of had to do what you had to do to get caught up, but once you're caught up, I really encourage you to take a look at your finance staff and your structure. I know the folks from the association can help you with that, and what is a right size staff for this county. What do those positions need to look like? How do you split up the responsibilities so that you have adequate internal controls, and nobody gets overwhelmed with the amount of work they have to do?

Commissioner Gwynn said so are you suggesting that we have a certified accountant on staff? Ms. Edmundson said not necessarily. It would be terrific if your current staff could become certified Finance Officers, and I think they're working towards that. I commend you for that; it's not an easy thing to do. It's not entirely necessary that you have a CPA onsite because really in counties this size, even with a fully qualified finance staff, it's not that unusual for smaller counties to hire somebody on contract to come in and write your financial statements. I mean that's a once a year thing. It doesn't cost eighty thousand dollars if your records are in shape and where they should be, which your staff should do these things. But we're a couple years away from that right now. We got to get everything caught up first.

Ms. Edmundson said so going back to the audit. When you get your audit, there are findings in it, and the commission staff asks you to respond to those findings with a corrective action plan. Of course your staff can help you, and they probably would actually develop most of the details of that. They're the ones that would end up implementing all those details, but it's up to the Board to make sure that that happens and to take action if it doesn't happen. That's what the commission expects to see. Again ultimately these are your financial statements. They don't belong to your auditor. The only thing in that report that belongs to the auditor is an opinion that they sign. The rest of it belongs to you. So it's up to the Board ultimately to make sure that things happen the way they're supposed to.

Next I'm going to talk about the unit assistance list. I'm sure you've heard about our unit assistance list, and some people call it a blacklist. Some people call it worse than that, but it really is a list designed to help us keep track of the units that we feel are struggling for one reason or another. That includes anybody who is significantly late on the audit. So Caswell County is on the list because you're two years behind on your audits, and you will stay on the list until you get caught up. Now once you get caught up, we'll evaluate your financial condition at

that time and make a determination if you would stay on the list for financial reasons. Right now you're on it because you are missing those two audits, and again it is not going to be possible for you to get 23 done on time even as hard as your staff is working on it. You can't get three audits done between now and January. It's not possible. So again the county will be on the unit assistance list for a while. There are some consequences of that. Legislation that was adopted last year changed the borrowing limitations for units that are on the unit assistance list for which you can borrow without coming to the commission for approval. So for all units that are on the assistance list, anything that you borrow over fifty thousand dollars for automobiles and any loans that are over three years in term have to come before the commission. Those limits are much higher for units that are not on the unit assistance list. So if you decide you want to buy some new cars for your deputies, it's over fifty thousand dollars or over three years, it's going to have to come before the commission. Now they won't automatically say no just because your audits are behind. That was one of the compromises we made when we put these new rules in place, but they will be interested to know what you're doing to catch up. There's a new law that just passed a couple of weeks ago regarding the withholding of sales tax if audits are behind. I want to stress that there's a lot of misconceptions out there about that law. It does not require the commission to have your sales tax withheld. It says the commission may withhold, and right now we're going to consider those on a case-by-case basis. I don't think we'll be doing anything with that until April of next year, but again I expect you all will probably still be behind at that point. Not the way you are now, but I think you'll still be behind. So there is that possibility. But again it's the commission may do it, not they shall do it. So there is the possibility of appeal if the commission decides they're going to go that route, or there's a possibility that staff just won't recommend that at all. But I just wanted you to be aware of that and make sure you understood it's not automatic. There's another requirement for any unit that's on the unit assistance list for six hours of training for the manager. I don't know if the previous manager underwent that training or not. Mr. Smith said he did. Ms. Edmundson said he did. Okay. So kudos to him for taking care of that. Your new manager I would expect to do the same. We do have a two-hour on-demand training on our website, and the School of Government is kicking off in October a four-hour training that would complete that six-hour requirement. Those courses are going to be held around the state so hopefully there'll be one in this part of the state. Those kick off in October so you should have already gotten an email about that. Keep your eyes open for that. Tony, I'd be happy to resend that because I think it was sent to Bryan, but I will get it sent to you. Then we often get asked how do you get removed from the unit assistance list? The first step of course is going to be to bring those audits current. The second step is to be actively addressing any findings that remain by the time we get to the 23 or the 24, whichever one is the one that gets done on time. Probably 24 at this point, is to make sure you've addressed those findings. Make sure your bank reconciliations are being done monthly, make sure your general ledger accounts have been reconciled regularly, that your adjusting entries all get posted, and all the things that your auditor noted that hadn't been done, you need to make sure those are getting done. We don't expect units to be perfect. But as I said, bank reconciliations not being done; that's just the basis

for all of your other bookkeeping. So if that's not happening, then the rest of it isn't really happening either. Not in the way it should be.

So in closing, Ms. Edmundson said I just want to kind of bring this full circle in that it really is up to the Board in the end to make sure these things are addressed. Obviously you're not the ones actually doing the work, but you're the ones responsible for bringing on experienced people in your key positions that can make sure that the work is getting done. And make sure you've got adequate budget for your finance staff and your customer service staff. The ones that are accepting payments from customers. Make sure those folks are adequately trained. Make sure that there are adequate internal control structures in place so that you don't have one person managing the transaction from beginning to end which exposes you to fraud or the potential for fraud. And boy have we seen an uptick in that lately. Not a week goes by my phone doesn't ring from somebody saying well I think my fill in the blank took some money, misused a credit card, misused a municipal asset, or something like that. Good strong internal controls and adequate staff is key to that and will protect you. It'll also help you catch mistakes. In fact, that's probably the better use of internal controls than catching fraud is if somebody makes a mistake in an accounting entry, the person overseeing that should pick it up. So it gets corrected right then and there and not nine or ten months down the road. But ultimately the buck stops with the Board for making sure that that happens. I thank you for your time I'm happy to answer any further questions that anybody has. Now I will turn it over to Johnna Sharpe and Amy Cannon from the association. I'll be around while they present. Thank you.

Johnna Sharpe came up and said you can go ahead and go to the next slide Ashley. It's nice to be before you all again. I think it was back in the early spring when I was in front of you and had just begun my work. So I'm going to tell you a little bit about what I've been doing the past few months, kind of the status where I see things, and give you some observations. But before I start, I want to introduce my colleague Amy Cannon. Amy is a member of the NCACC's Outreach Team. We work in tandem together, and we want to give you a little bit of an overview of what the NCACC is capable of doing. Amy's job is really outreaching, serving the Board, and working directly with the County Manager. So just a few minutes on that, and then I'll dive in to give you kind of an update on the status of where I see things in your finance office.

Amy Cannon came up and said good evening Mr. Chairman and Commissioners. Thank you for the opportunity this evening, and I really want to spend just a few minutes. I'll be very brief about why the NCACC is here. These are the services that the NCACC is now providing. As you may know in the past, the North Carolina Association of County Commissioners has really put their emphasis on providing in-person support to the elected board members. The NCACC and Kevin Leonard saw a need to provide in-person assistance to County Managers, Assistant County Managers, and Finance Directors. So a new team was created and called Strategic Member Services (SMS). As you know Mrs. Edmondson has just spoke about turnover, and it's difficult to find experienced professional local government staff whether it's a county manager, a

finance director, or assistants. So as a member of the Outreach team, some of the things that we do is we work with County Managers, new County Managers, and County Managers in transition to be a resource and to be someone that they can pick up the phone, call, and ask a question. We also assist Board of Commissioners with strategic planning and board retreats, and we also assist in the recruitment process if a Board of Commissioners so desires that type of assistance. One of the things we have done is to prioritize the Unit Assistance List (UAL). That's why we've spent the last six months, especially Johnna, working with Caswell County. So one of the questions you may have is what is this costing Caswell County? It's absolutely free. Let me say that again. It's absolutely free. So each county pays a membership fee, an annual fee, to be a part of the North Carolina Association of County Commissioners. Our services are provided under that free, and we also provide additional Education and Training. So we've really focused over the last six months on three particular areas. Financial Operations: how can we streamline the processes for your finance staff? Johnna has also really focused on your software system, and what can be done to make that Munis Financial System do the work instead of it having to be done manually. Johnna has also spent a lot of time with your Finance Director and Assistant Finance Director on the audits that Mrs. Edmondson just mentioned. We both assisted with the development of your FY 24 budget process. So I'm going to ask Johnna to come forward, and she's going to provide you some detailed information about the status.

Johnna Sharpe came up and said thank you. Ashley, if you could go to the next slide. So I just want to talk about the financial operations for a moment, and I will tell you. When I got here your staff was in complete overwhelm, and I don't blame them. Two years behind in an audit, and having someone else coming in and reconciling your records is quite a bit of a challenge. Sometimes the only way you can really learn things is rolling up your sleeves so boy have I rolled up my sleeves. For me to really help the team, I had to get into a lot of the details. Some of that detail has been working on your audit. That's where I've helped or where I've identified lots of areas where some of the previous procedures just weren't right, and this team inherited. So one of the things we've done is quickly gone in and something as simple as recording your municipal tax collections. You collect all the taxes for the county and every municipality in it. Then you turn around each month and send that back out to those municipalities. That ought to be something that's very routine and easy, but the process that had been set aside was challenging and inaccurate. It personally took me about 40 hours to unravel the 21 numbers to get them to a point of where they're audited, and I've got 30 years' experience doing this. So if it takes me 40 hours to do something, it was a challenge. So that really gave me some insight into some of the assistance that was needed. So looking at a lot of process improvement, I'll start here on the bottom chart. Really looking at the things that the staff is doing, they're doing it the hard way. So let's fix it and make it easy. I'll give you another perfect example. You collect sales tax. Part of it goes to the county and part of it goes to your non-profit fire departments. That's a pretty simple easy calculation. The templates that were passed down were in error so the transactions were in error. Once I sat down with Mrs. Miller and we worked through what is this really supposed to

look like. We knew what it was supposed to look like, and we set up the right process for doing that. Mrs. Miller correctly posted two years of transactions in two days. So going forward she can basically post a month of transactions in a couple of hours. For some arbitrary reason you were paying the fire departments on a quarterly basis; when you've got a process that's so simplified, we've moved it to a monthly basis. Now your payments to your fire departments are current. They know how much they're getting. They have the money they need to operate. So that took a little digging in, but once you put together and really stood back and look at what does the process really supposed to look like with a goal of making everything easier that's what we've been able to accomplish. So from a financial operation standpoint, that's been my focus in working with your team. One of the decisions that we've made recently is with the 21 audit almost behind us, it's important to bring some of that work back in-house that the Isaac group has been doing in order for the staff to learn how to do that. The best way to learn is to do. Now with a good starting point with the 22 records and a lot of the 22 records are in much better shape especially on the expenditure side. The real challenges have been on recording the revenue which is why it's sometimes difficult to provide you a monthly report because you would be hard-pressed. So let me just ask you a question. How many of you get a lot of money in your bank account each month that you don't know where it came from? Okay, so you wish you did. The county gets millions and millions of dollars wired into your accounts monthly with very little information on how to know where it came from and why. So once you get your arms around those things, you can pinpoint seeing those things each month, but now that's what by doing the bank reconciliations. Again Mrs. Miller, she seems to get kind of handed a lot of the crazy things to do, but she has taken over the reconciliation of your second largest account. In a matter of days was able to reconcile all of 2022. So it's knowing where to go get the information and knowing what to ask for. This team can really do the work. But now that they've got it back in their hands, they're really able to see aha they're able to connect the dots and are really making great progress. On the part of the books that aren't current, they're getting them caught up very quickly.

Then making the most of Munis which is your financial accounting system. It is a great system; 61 counties in the state use this system. So it is tried and true. I'm getting more experience in this than you can imagine working with three different counties who all use this. There are things that you can do to maximize it. I know you've heard kind of mention of the failed implementation of Munis, and because of that, they really didn't learn all the things that they need to do to use it efficiently. So we brought in some Munis help to help with the year-end close. That went extremely well and learned a tremendous amount. So my recommendation is that you continue to contract and look at bringing Munis in to continue to help let the system do the heavy lifting and not the staff.

So just a couple more. I think I've touched on some of these accomplishments, but closing a year successfully is not an easy feat. There's a lot of work to do in order to make sure you can get the next budget year opening. Mrs. Hammock drove that train, and so she was able to get that done.

Then I mentioned catching up on several of the bank accounts because that's the really big issue. If the bank accounts are reconciled, you're going to have all of your cash recorded in the right revenue accounts, recorded in the right expenditure accounts, and then you can get, as Mrs. Edmondson mentioned, the monthly reporting budget to actual. That is so key. The budget is one of the most important things you as a Board do each year, and you should expect regular reporting on that status. But if the accounting records aren't there to do that, that is difficult to do; to produce a report that's accurate and reliable. I would rather not give you something than give you something that I know is wrong. Next slide.

So Chair Dickerson, I'll get back to your question on the audits. So the 21 audit, what we're waiting on right now is the draft of the financial statements, which the target for the Isley group to have those done is the end of this month because the Auditors at this point, Thompson and Price, want to come in and have everything ready to go so this can be as efficient a process for them as possible. So they want to draft the financial statements. Then they have been provided with a detailed trial balance. The staff has loaded over 95% of the 160 items that they request to have in advance of the audit. So there is a tremendous amount of work done. In speaking with Alan Thompson today, they expect to have someone here next week. I need to give him a report on where things are on the financial statements, but they will be in to come in and get ready and to finalize that audit work. So I would say, if all goes well, by October you should have your 21 audit to the LGC. That means the financial statements are complete, and we've made all the final accounting entries. If there are findings, which there will be, the county is responsible for putting together a corrective action plan. Then we'll make sure that the Board is aware of that before we submit the audit. Then once that's ready, we can send that to the LGC. So I hope it's going to be sooner than October, but I think definitely mid-October we should be able to get those financial statements to the LGC.

Chairman Dickerson said digging through this, are you dealing solely with documents in 2021, or are you having to go back to prior years and straighten out things that happened before 2020 ended? Mrs. Sharpe said Chair Dickerson, what we're finding is in 21 there have been some issues that kind of rolled over from 20. So we're cleaning those up in 21 in order for them not to carry over to 22. So while 21 I would say is kind of a lost year if there are errors or if there are corrections that are need to be made, we're working to clean them all up that year so they don't continue to plague us as we go on. Chairman Dickerson said just give me an example of an area. Mrs. Sharpe said I'll give you a good example. Mrs. Edmondson spoke about some of your funds ended up in a deficit in the 20 audit. Well you had a couple of other funds that could potentially end up in that deficit too, but by being able to transfer some funds around in 21 because there was sufficient appropriation to do so, we're able to kind of close out those funds because they've been funds that have been completed. They're projects that have been completed for a couple of years, but because the books weren't reconciled you haven't been able to close those projects. So we're closing those projects in 21 because they were actually done in 20 so that they won't continue to have to be audited, show on the books, or those types. Chairman Dickerson said so

shuffling money around and make the numbers fit. Is that what you're saying? Mrs. Sharpe said I don't know that I would characterize it that way because it is very customary to be making audit entries as you close the books. So there are lots of audit entries that have to be made and usually get made much more closer to the time that the year is closed, but because we are so far down the road, the journal entries are being made now, but they should have been made two years ago. Chairman Dickerson said forgive me for my inquisitive manner now, but I am struggling with understanding how this Board was unaware of the dire nature of the problem underlying the County's finances. Mrs. Sharpe said well I can't speak to that. I think your 20 audit was your first heads up with those findings in there. If I'd gotten an audit in 2020 with a number of findings and if I were a Board, as Ms. Edmondson has mentioned, I'd be asking some questions. Now what happened since that report was released, I can't speak to. Chairman Dickerson said we definitely need to have a long conversation about the committee that your other counterpart was talking about. There needs to be something put in place where this never happens again. Mrs. Sharpe said well I think as Ms. Edmundson also mentioned trying to keep the day-to-day going while you have such a backlog is somewhat overwhelming. So if we'll go to the next slide.

But here's where I think we're going. The condition of the records in 2022 are significantly better, and the time to make the corrections is significantly less. Some of what we've been doing while the Isley group was working on getting some of the records reconciled, we've been getting 23 right. We've been getting 22 right. We have been, and I really consider myself part of the extension of your staff right now, working on cleaning up as much as we can. It's not as much as it once was. So I'm really hoping that the target for having the books ready to audit for both years should hopefully be no later than the end of December. When I say ready to be audited, it's all the reconciliations are done, the books are completely balanced, we have all the information that the Auditors requested ready to go, and then they can proceed to get these audits done. Based on some of the process improvements that we're making, I think especially the 24 work is being kept current now. So it's really just fixing those 22 and 23 years, and they are going much more smoothly. I forgot to mention this when we were talking about financial operations. Right now you do have one staff vacancy, and in speaking with former County Manager Miller, my recommendation of trying to bring in a new staff person right now while we're in the midst of the backlog presents some challenges to being able to hire someone who's willing to come in and stay. Because you have had hires recently and there's been turnover. They aren't staying long. So to be able to continue to use the Isley group while we're stabilizing the financial operations is I think a good use of resources because training new staff takes time and takes energy. Quite frankly if your staff is spending time and energy to train new staff right now, they're not spending time and energy to get these audits done. So you may have a different recommendation, but based on my 30 years of experience, bringing new employees into an environment that is behind and stressed is not a recipe for success. But I think this is just a snapshot. Next slide, Ashley. We've got a plan, and anybody who works with me for any point in time knows that my motto is you got to have a plan. So we have sat down and looked at all that needs to be

accomplished for 22 and 23. It's been assigned between Mrs. Miller, Mrs. Hammock, Isley group, and myself to really have clearly responsible who is doing what. Because a lot of times you get this gunshot approach when Isley group says here's a question. Who knows how to answer it. So now we know if a question comes through on the fire tax districts, that's Melissa to handle it. If it comes through on some of the capital projects funds, that's for Mrs. Hammock to handle. So we're really dividing and conquering to knock out some of this work. As we get some pieces done, we're all there to help each other. But the Isley group knows what their focus is. They are making good progress on their items, and we will just continue to stay focused on this plan and work the plan to make sure we can get the records current for 22 and 23.

Johnna Sharpe said the last thing I want to touch base on is your budget process. Quite frankly the audit progress slowed a bit when we had to stop in May and June to get your fiscal year 24 audit done. I mean budget done. That's quite an undertaking, and in my opinion it started a little later than it should have. I have done 28 local government budgets in my career. Actually they're my favorite thing to do. I'm a self-professed budget geek, and these would be my recommendations for you to have a much better budget process. When I say that I say better for you most importantly, but better for your staff who is putting it together. Start sooner. Part of the thing is you need to have an idea before you start your budget process of where the prior fiscal year ended. I believe by December of this year, we will have a good picture of 2023. So you actually, I mean how you build a budget is starting first on what your experience has been. Not having that is really a challenge for the Board. Not understanding where you are. I would encourage the Board in early January, and this is very customary to go ahead and adopt your budget calendar. Know when your work sessions are going to be, know when the recommended budget is going to be, know when your public hearing is going to be, and know when your adoption is going to occur. That'll be well published, and then you've got the targets you know you're working toward. Again you got to have a plan. So let's get that plan put in place, and then you've got something to work toward. More engagement. I believe if you do one and two, there will be more opportunity for you as a Board to be engaged and more opportunity for the community to really see what's going on. The last thing is I would also strongly recommend that you develop more of a budget document that tells the story of what your almost 40-million-dollar budget will accomplish for your community. In a budget document, when put together, the audience is your public. I think there are lots of opportunities to tell that story, and that will take a lot of planning and starting early. A budget document doesn't happen overnight; it takes a lot of work. But I think those four things could make a significant improvement to your budget process and your level of comfort for a budget that at the end of the day is your responsibility to adopt and is one of the most important actions you take. So you want to come up and close Amy?

Amy Cannon said first of all, I want to thank you for giving us the opportunity to work with your staff and to provide you this evening with an update. Last Friday I was able to spend some time with Mr. Smith and establish a relationship with him so that I can be a resource. We are very interested in Caswell County and your success. We just want you to know that we're here. We

bring over 60 years of experience between the two of us, and we look forward to working with you. I'm going to stop there and see if you have any other questions for us this evening. Hearing no questions Amy Cannon said then our contact information is on the last slide of the presentation. Please don't hesitate to reach out to either of us if we can be assistance.

Commissioner Yarbrough said Mrs. Cannon, this is not budget related and not audit related, but it is something that's been brought to my attention in the last few days. As everyone knows we will be in the process of hiring a new county manager in the near future, and rumor is an NCACC was help in doing some consultant work in that realm. Could you enlighten the Board on that? Mrs. Cannon said sure. I'd be happy to. So one of the Strategic Member Services is recruitment of county managers. If the Board had a desire for the NCACC to work with you, what we would first do is come in, have a session with the Board, and ask you what would you like to see in a County Manager? What attributes? What experience? What type of fit are you looking for in your new County Manager? We would then build a profile. We would build a brochure that talked about Caswell County and the things to do in Caswell County, the minimum requirements for the position, and that type of thing. Then we would work with your Human Resources Director Mrs. Powell and have her list it nationally, the ICMA, which is a national organization. We would have her list it on the NCACC's website. We're also with the North Carolina City and County Managers Association, and I'm one of four Outreach Associates. So we would take that recruitment brochure and share it with the other outreach members that may know of managers that are looking for a new opportunity. When the applications are received, we would assist Mrs. Powell in screening and reviewing the applications. And if the Board so desired, we would actually do a pre-screening to kind of work through and come down to a final list of candidates for the Board to review. We can change the process. The process would be what you would want it to be and what you would like us to do. Commissioner Yarbrough said at what cost to the county? Mrs. Cannon said no charge. Commissioner Yarbrough said the price is right.

Commissioner Gwynn said may I ask one question? One of the things I was looking at was the county manager profile. Mrs. Cannon said yes ma'am, the job description. Commissioner Gwynn said yes, the job description. Do you have or would you be able to assess some other counties because I think we need to look at what may be in some of the other counties? Mrs. Cannon said yes ma'am. That's a good starting point. The first thing the Board should do is make sure that you're satisfied with the job description. If an entity comes in and helps you with that process, whether it's the NCACC or another entity, you should take a look at that job description. Make sure that you're comfortable with what you're looking for because the candidates are going to have a copy of that job description. That would be a part of the brochure, and if Mrs. Powell needs any assistance obtaining some other job descriptions, she has my contact information. Thank you again for having us this evening.

POLICY AND PROCEDURES FOR BOARD OF COMMISSIONERS:

Commissioner Yarbrough said I'll read what I have written here and we will go from there. The Encyclopedia Britannica defines transparency in politics as the capacity of outsiders to obtain valid and timely information about the activities of government or private organizations. During this Board's previous few meetings, I would argue that we have not done a very good job of being transparent with our fellow Board members and definitely not with the citizens of Caswell County. Motions have been brought for this Board that were not on the public agenda or were added at the last moment. Our actions on these matters have had far reaching implications on us as individuals and the county as a whole. I personally have supported some of these motions and have opposed others. Either way, this type of activity has led many Caswell County citizens to question our actions. For this reason, Mr. Chairman, I proposed the following **motion**: Caswell County Commissioners cannot consider any motion that pertains to the county budget or finances; nor can it consider a motion concerning any specific county employees unless all Commissioners have received at least five days' written notice of such motion. That is my formal motion. Commissioner McVey **seconded** the motion.

Chairman Dickerson said I'll open the floor to discussion of the motion. I guess I'll start off first. We got a motion that would be considered by this Board in reference to what you're doing here tonight. I think everybody needs to have time to read through that and digest it as an action item on the next agenda. I did not appreciate the way the budget was done, and basically, pardon my language, shoved down my throat by sitting it in front of me and expecting me to vote on it. We ought to have had 72 hours just as you're talking about five days to look that budget up. I still do not like the way that we were denied the line item budget review to cut fat out of that budget. That is the epitome of non-transparency for the people in this county. So I think the whole motion here is a little hypocritical unless we want to address all the issues that are dividing this Board. The county, people in this county, the taxpayers, the voters, they do deserve that transparency Mr. Yarbrough. You're absolutely right, but that only addresses part of the issues. And as you said you have supported several of those amendments. May I point out that number 13 on the agenda tonight, you yourself came in here tonight to put that on there. But now you want a prohibition against it. Yes, sir. I think we all need time to look that over and think about it before we take a vote on it. I'll yield the floor to the next comment.

Commissioner Holt said I agree with that. I think exactly what you're trying to do is exactly what you're doing right now. I mean it's so hypocritical trying to get a vote on it. You say it, you get a motion, you get Mr., you get him to do your second, and you want to vote right then. I mean I don't understand it. It's like sour grapes about what happened. You took that budget, and I know that Frank or Mr. Rose, he comes in and says well if you haven't looked at this budget yet, you're not going to. That budget was laid in front of me and there were six people that were talking, and you all wanted to vote on it. He, himself, said in the meeting that he had things put in that budget behind doors with Bryan Miller, and everything was done behind the doors. I didn't know what it was. I didn't even know anything about that, and it was fine with me in hindsight. The

Commissioners did not get the raise. There were all kinds of things in there I never even saw. I didn't know what was in that budget. You all wanted to get it voted on right then. That was shoved down our throat. All this is is sour grapes because we did exactly what you all were doing. We took it from your playbook, and you don't like it.

Commissioner Rose said Mr. Holt, I've never had anything added to budget. I made recommendations just like every other Board member made recommendations and took things out of the budget that we felt like was pork in the budget. It felt like it needed to come out. Yes, I talked to the County Manager just like every Board member talks to the County Manager. If you want to have an open dialogue. When it got down budget time, the budget was voted on. I was at every budget session, but you're sitting here saying that I've met with the county manager and had stuff put in the budget is totally 100% inaccurate and wrong.

Commissioner Holt said you just said and admitted up to it again. You talked with him personally and had things put in. That is not the way it's supposed to be done. You do not make personal calls. Commissioner Rose said I just said I talked with him about concerns I had of what was in the budget that I felt like needed to come out. Commissioner Holt said I'm sorry. I waited my turn. You do not call him personally and have things taken in, put in, and all that. That is not the way it's done. You just admitted up to what I've been saying again, and I guess you just don't understand. Maybe it's beyond you. I don't you know. I don't know how to explain it to you. This is supposed to be open. You didn't even understand how the budget was supposed to be done. We were supposed to do a line item; we were supposed to go through it. You thought that when all those people came in here with those different parties, that was all we were supposed to do. That was when we were supposed to meet and start going through the budget, but you thought we were done. You made a sly comment to me that if you hadn't looked at budget and you don't know the numbers, I guess you're not going to know. Of course I didn't try to know those numbers. That was a starting point. I wasn't expecting to try to use those numbers. We were getting ready to cut those numbers. Nobody in any department gave the numbers thinking that's what they were going to get, but guess what they did. Every department just about got exactly what they asked for. Nothing was cut because you didn't understand how to do a budget.

Commissioner Rose said I went over the budget numbers fine. I do know how to do the budget because I will say for the last time. Yes, I talked with County Manager just like I'll talk to the Interim County Manager. I was elected as a Commissioner in District one. If I need to talk with the Interim County Manager concerning anything in this County, I will talk with him. It still has to be voted on by this Board. That budget was voted on by this Board, and if I felt like there was something in that but budget that needed to come out, that it was excessive spending, I made my recommendations. But it was also voted on by this Board. I yield it back Mr. Chairman.

Chairman Dickerson said I would like to speak. I feel like I need to interject into this conversation because Mr. Rose, the back and forth in reference to one of the things said was between you and I. You said in here, and if we need to go back and play the video on it to refresh

your memory, we can do that. But you made a point of saying to me because I had missed a few of the preliminary budget meetings that I should have did the same thing you and other Commissioners did by reaching out to the County Manager, talking to him, and having your priorities put in it. That is not transparent. That is directly against what Mr. Yarbrough is trying to present here tonight. Transparency. Any kind of budget expenditures ought to be made when a camera like that's rolling. All the taxpayers in this County can hear what is being presented and why we're reasoning through. Never since I've been on this Board has a budget been passed without a line item review. The raises for the county employees were never in question in that budget process. It was the fat in the budget that needed to be cut, and I want to point out something here. One more on you Mr. Rose. You promised when you're running for election that you would embrace a line item budget review. You reneged on that and voted against doing a line item budget review. If you all want to start down this road to ethics, we can go down this road. I'm going to get off that topic and hit another one. You'll have your chance to speak in a minute. Right now I've got the floor. The motion that was made to buy out Mr. Miller's contract was made in the meeting prior to that by Commissioner Holt. It received no second, it was not on camera when it was done, and I received communication from several Commissioners with confusion over that issue. The fact that the motion was not videoed really stood out in my mind as we need transparency. So in response I added that as an action item to the agenda at the next meeting. Now as to your point earlier Mr. Yarbrough, you're trying to say that adding another item to the agenda and a motion like that is unethical. Sir the procedure is that you go through and each commissioner has a chance to voice their approval or disapproval of the agenda. Did you or did you not vote for that agenda at that meeting? It was a unanimous vote. Everybody in here voted to approve the agenda. So nothing to perish, nothing underhanded, and no ethical problems there. If you had those concerns Mr. Yarbrough, Mr. Rose, or anyone else, you should have expressed them at the proper time, and we could have had a vote on whether or not that item would have been maintained in the agenda. Nothing was said, and it was a unanimous approval by each one of these Board members so we went on. The whole Board unanimously approved that agenda. In that same meeting Mr. McVey added an item on there as an action item for the Farmer Lake Board, but nobody's in here complaining about that. Wow, this is a double standard here by far. I'm going to just break all kinds of protocols. This is nothing but you all are mad because you lost a vote. You're in here trying to make an issue out of it. This Board considered the action item. Each commissioner had a chance to be heard and express themselves on the issues. Both items were passed by the Board. As far as the County Manager's contract or anything to do with that, my understanding is the former County Manager has consulted with attorneys about his contract. Since there may be pending litigation, I'm not going to go into it any deeper than what I have tonight. In accordance with the county policy on any pending litigation or potential pending litigation, I have no further comments on the contract. But the way it was brought up gentlemen was completely above Board in an interest of the taxpayers and voters in this County, and they got total transparency. I have nothing to apologize for. It was all voted for. I yield the floor.

Chairman Dickerson said we have a motion and a second on the floor. If there is no more discussion, would you reiterate your motion Mr. Yarbrough? Mr. Yarbrough said County Commissioners cannot consider any motion that pertains to the county budget or finances nor can it consider a motion concerning any specific county employee unless all Commissioners have received at least five days' written notice of such motion.

Commissioner Jefferies said I want to comment before you do that. We did go in executive session on July 21 or something like that. This motion was brought up and also brought out in open session about the contract. So we had over five days to think about it. I didn't second it, and I didn't vote because it wasn't time. I wanted time to think about it, but at the same time, we've asked time. You said five days; we had more than five days. We always have done it. When you talking about putting things on the agenda, we did this 25 years ago I know. You added things to agenda before it was clear, and then the motion passed. Then everybody agreed to it. If you add something that you don't want to pass, then comment before the Board vote on it. So I don't see nothing went wrong.

Commissioner Yarbrough said Mr. Chairman, one comment, and I had sworn to myself I would refrain. I'll have to break my own promise. When you made the past motion that the item concerning the Manager's contract be added to the previous meetings agenda, I did vote in favor of it. You stated that you wanted to add the Manager's contract. You did not state that you wanted to terminate the Manager's contract. So I had no idea what you were talking about then. If you had said it in such a way, I would have voted against it. I just wanted to clarify that for the record. Chairman Dickerson said yes sir.

Commissioner Holt said you said tonight what you were bringing up you just have to explain later. Commissioner Yarbrough said this is not the pertaining to this. Commissioner Holt said I'm saying you didn't elaborate on what you were bringing up tonight. You said you'd have to get into it and explain it all a little later. Commissioner Yarbrough said true. Commissioner Holt said so did you elaborate tonight what you were bringing up? Commissioner Yarbrough said I did not. Commissioner Holt said I yield.

Chairman Dickerson said are there any more comments or discussion on this item that anyone would like to interject before we take a vote. Commissioner Gwynn said let me ask a question for clarification. Your motion is that we should notify before we voter on anything? Commissioner Yarbrough said if it's anything budget related or if it's concerning a specific employee. If it's something personnel, you know for a whole department or all county employees, no ma'am, I don't think we need notification. But if it's something related to one individual employee, I think we need to know about ahead of time. Commissioner Gwynn said well Jeremiah just said that at the other meeting it came up and we said something about it then. That was carried over. I'm confused. Commissioner Yarbrough said the motion was made at this second meeting in July to buy out Mr. Miller's contract. It didn't receive a second and was not voted on. Now how that can be considered if folded into the next meeting, I don't know.

Evidently that's what we're dealing with. You know once a motion is made, it doesn't receive a second, that motion is dead. It is in my mind. I always thought that's how Robert's rules worked. Maybe I'm wrong.

Chairman Dickerson said are there any more comments. With no comments, we have a motion and a second on floor, and we will vote. Let's see which order we'll go in.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner McVey and **failed 3-4** that Caswell County Commissioners cannot consider any motion that pertains to the county budget or finances; nor can it consider a motion concerning any specific county employees unless all Commissioners have received at least five days' written notice of such motion. (Ayes: Commissioners Yarbrough, Rose, and McVey. Nays: Commissioners Holt, Dickerson, Jefferies, and Gwynn.)

ACTION ITEMS:

CHILD FATALITY PREVENTION TEAM APPOINTMENT:

Interim County Manager Smith said Commissioners, in your packets you will find the request from the Caswell County Child Fatality Prevention Team. They have two members to add to that team in emergency medical services (EMS). Those recommended are Barry Lynch and Jason Watlington. It says and/or, but I recommend you add both. Chairman Dickerson said Mr. Smith, your recommendation is what? Interim County Manager Smith said is to appoint both. Chairman Dickerson asked if there was any discussion? What's the pleasure of the Board? Commissioner Holt said what is it? Can you get a little deeper into what it is? Interim County Manager said I can tell you what I know. We were contacted asking relating to that team for the appointment. I don't know if this is a new team. I think they felt like they needed input from EMS. Chairman Dickerson asked is this a state committee. Is it operated locally or is this the one that operates out of Raleigh, the State Child Fatality Task Force? Interim County Manager Smith said I do not know that, but I'll come back to you with that. Chairman Dickerson said I would like to know. I used to serve on that committee. I was on there at one time. Commissioner Holt said this is an unpaid position? Commissioner Gwynn said is this through Social Services? Chairman Dickerson said is that a motion that they need a direct answer on tonight? Interim County Manager Smith said we would like to have an answer so we can notify the board so they can provide the team members information. It would be good if we could do this tonight. Chairman Dickerson said what is the pleasure of the Board?

A **motion** was made by Commissioner Rose and seconded by Commissioner Gwynn and **carried unanimously** to appoint both, Barry Lynch and Jason Watlington, to the committee. (Ayes: Commissioners Holt, Rose, Yarbrough, Jefferies, McVey, Gwynn, and Dickerson)

GUNN MEMORIAL LIBRARY STRATEGIS PLAN:

Interim County Manager Smith said Commissioners, in your packets you will find the long range strategic plan from the Caswell County public library from 2023 to 2028. Mrs. Jones is here

tonight if you have any questions regarding the long range plan. Chairman Dickerson said is this pertaining to the sheets that needed my signature tonight on increases in the spending for the library. Mrs. Jones said no that is different. Mrs. Jones said that is the Budget Amendment. Chairman Dickerson said the Strategic Plan? Mrs. Jones gave the Chairman her copy. Mrs. Jones said Commissioners, the project that Rhonda has put in, it expired this year. So I had to go in and do another five-year Strategic Plan. The one that she had wrote was based off of the renovations for the libraries, and what I had to do was go in and update it letting them know that the library has been renovated before we continue to serve the public and continue to be an outstanding entity in the community. Mrs. Jones said I have to submit it to the State, but I have to get the Board of Commissioners approval before it can be submitted. Commissioner Holt said is this the lady that was here? The librarian that was here when we did the budget? Mrs. Jones said no. That is a different one. That was Haley who was here when we did the budget. Commissioner Holt said I know she had a lot of big plans and a lot of them got taken out when the budget came back the second or third time. So where are we at now? Mrs. Jones said as far as that goes, it's just saying that we're going to continue to be a public service to the communities and serve the people that come with anything they may need such as taking care of their part of unemployment and library services. That's all we had to do was put that in the plan letting them know the library is moving forward after renovations. Commissioner Holt said okay. Chairman Dickerson said what is the pleasure of the Board?

A **motion** was made by Commissioner Jefferies and seconded by Commissioner Gwynn and **carried unanimously** to approve the Strategic Plan. (Ayes: Commissioners Holt, Rose, Yarbrough, Jefferies, McVey, Gwynn, and Dickerson)

COURTROOM CABLING FOR REMOTE PROCEEDINGS:

Interim County Manager Smith said finally, we received a request from the North Carolina Administrative Office of the Courts. A memorandum of agreement between his county and courts. Basically it is overseeing the purchase of materials and labor installing cabling for wireless internet in the Courthouse. I spoke with our Attorney, and he said we should bring it before the Board as to if I could sign it as the County Manager or if the Board Chair needed to sign it. Commissioner Holt said wasn't that in the budget. Wasn't that part of John Satterfield's request? Interim County Manager Smith said the money has been approved. This is just a legal document that needs to be signed. County Attorney Russell Watlington said that's correct. Attorney Watlington said Mr. Smith reached out and he felt it would be better to bring it before the Board. I think budgeted expense was already there. He just wanted to bring it to your attention.

A **motion** was made by Commissioner Jefferies and seconded by Commissioner Gwynn and **carried unanimously** to approve the Memorandum of agreement. (Ayes: Commissioners Holt, Rose, Yarbrough, Jefferies, McVey, Gwynn, and Dickerson)

PTRC-ARPA SUPPORTIVE SERVICES TRANSPORTATION GRANT:

Melissa Williamson said Caswell County Area Transportation System applied for a ARPA Supportive Services Transportation Grant through PTRC. This grant is funded by the American Rescue Plan Act of 2021 (ARPA). ARPA funds provides a unique opportunity to consider needs and service delivery that have the potential to respond to unmet needs of older adults and family caregivers. The Piedmont Triad Regional Council Area Agency on Aging is taking a regional approach in distributing these funds based on the priorities established by the North Carolina Division of Aging and Adult Services. Service match is not required, and funds will remain available until expended or until September 30, 2024, whichever comes first. The project period for this funding is August 1, 2023 through September 30, 2024. All ARPA funds must be obligated by September 30, 2024. The Caswell County Area Transportation System was awarded a maximum amount of the grant in the amount of \$150,000.00. We need for the Board to accept the grant that we have been awarded.

Chairman Dickerson said we have a motion and second. We got that taken care of. Is there any discussion on it before we move on with the vote?

A **motion** was made by Commissioner Jefferies and seconded by Commissioner Gwynn and **carried unanimously** to accept the grant that has been awarded. (Ayes: Commissioners Holt, Rose, Yarbrough, Jefferies, McVey, Gwynn, and Dickerson)

INTERIM COUNTY MANAGER OVERSIGHT:

Commissioner Yarbrough said you can delete number 13, Mr. Chairman.

COUNTY MANAGER'S UPDATES:

Interim County Manager Smith said last week I met with Justin Delancey, the representative for Spectrum in Phase One of the broadband grants in the County. Mr. Delancey said he's got approximately 3,600 households connected and 90% complete. In the next two months he will be 100% complete. We reached out to Zitel and we have not been able to reach them or receive a return phone call. We were told that it would be two months in the area working. Next item is that last week we applied to the Golden Leaf Foundation for two grants. One for PCC in the amount of \$1.5 million dollars for construction related to the CEAD project. The other was \$122,000 for the Cooperative Extension training. We have our fingers crossed on that. Finally, last week Congresswoman Valerie Foushee came in and paid us a visit. She's the Congress woman in the 4th District in North Carolina. She wanted to meet some of the Board members and discuss what our needs were. Although she said she could not award us a grant, she could offer us assistance in writing letters of support for the County.

COMMISSIONER COMMENTS:

Commissioner Yarbrough: Said Mr. Smith, I guess tomorrow will make 2 weeks for you on the job. Have you been around and met with all your Department Heads. Mr. Smith said I have

met with most of them. Then Commissioner Yarbrough said normal Department Head meeting is when. Mr. Smith said the first Wednesday of the month. Commissioner Yarbrough said okay.

ANNOUNCEMENTS AND UPCOMING EVENTS:

- August 24-26, 2023 NCACC Annual Conference
- September 4, 2023 Labor Day and County Offices will be closed
- September 5, 2023 Commissioners Meeting at 6:30 pm at the Historical Courthouse
- September 18, 2023 Commissioners Meeting at 6:00 pm at Gunn Memorial Library with the Board of Education and NC DOT.
- September 23, 2023 Caswell County Bright Leaf Hoedown

CLOSED SESSION:

A motion was made at 8:18 pm by Commissioner Gwynn and seconded by Commissioner Jefferies and **carried unanimously** to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged NCGS 143-318.11 (a) (3). (Ayes: Commissioners Holt, Gwynn, Yarbrough, Jefferies, McVey, Rose, and Dickerson)

A **motion** was made by Commissioner McVey and seconded by Commissioner Jefferies and **carried 6-1** to pay Mr. Miller subject to the spreadsheet and start the 6-month payout (including health, vision, dental, and life insurance) and have Mr. Miller sign the Waiver and Release form before the payment is made. (Ayes: Commissioners Jefferies, Gwynn, Dickerson, Yarbrough, Rose, and McVey. Nays: Commissioner Holt)

ADJOURNMENT:

A **motion** was made at 9:21 pm by Commissioner Rose and seconded by Commissioner McVey and **carried unanimously** to adjourn the meeting. (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

Carla R. Smith
Clerk to the Board

John Dickerson
Chairman



NCACC Assistance to Caswell County

August 21, 2023

Today's presenters from NCACC- Strategic Member Services

Amy Cannon

Outreach Associate

Retired Cumberland
County Manager
with 32 years of
local government
experience

Provides County
Outreach Services



Johnna Sharpe

NCACC Consultant

Former Wake County
COO/CFO with 30+
years of experience
in local government

Advises UAL
Counties on
improving
operations,
especially with late
audits

What is NCACC Strategic Member Services (SMS)?



County Outreach Services

- Resource /Consultation Teams
- Retreat Facilitation and Board Leadership Development
- Enhanced Field Liaison Services
- Recruitment Assistance

Unit Assistance List (UAL) Consulting to provide technical expertise to improve financial operations and reporting (audit timeliness)

ARPA and **Opioid Settlement** experts available to assist counties with strategies, compliance and implementation

Education and Training – Annual Conferences; Webinars

Strategic Project Coordinators provide short-term capacity assistance with the goal of counties employing them long-term.

What do the services cost?



Free with your County Membership

County Outreach Services

UAL Consulting

**ARPA and Opioid Settlement
Experts**

Strategic Project Coordinators

Education and Training

Many are free

**Annual Conference –
Registration and Event
Fees**

SMS work with Caswell County to date

*Initial
outreach due
to UAL status
and late
audits*



Financial Operations

Process Improvement and ERP Optimization



Fiscal Year Audits

Project management and subject matter expertise



Budgets

FY24 Budget Development and On-going Budget Management

**We'll briefly
touch on each
one....**

Financial Operations Focus

Moving work back to County Finance Staff

- With the 2021 audit almost done, the team is taking on work previously done by the outside accounting firm

Making the Most of MUNIS

- Requires solid working knowledge to maximize use. SMS can help, but recommend contracting with MUNIS for additional assistance

NCACC: Training and Troubleshooting

Process Improvement

- SMS is helping streamline and simplify processes to reduce time and increase accuracy

Staff Capabilities

- Staff are catching on to new things very quickly; are excited to learn; have “can do” attitudes

Some accomplishments:

Sales Tax Revenues Posting Current

Fire Tax District Payments Current and frequency increased from quarterly to monthly

Successful year-end closing

Several bank accounts for 2022 & 2023 reconciled by County staff in past two weeks

Fiscal year audits – 2021

Isley Group Compiling Financial Statements

- Target is to have first draft by end of August

Auditor Information Requests

- Auditor's Pre-audit Request List totals more than 160 items; 95% of documents are loaded into auditor portal

NCACC: Project Management and Quality Control

Auditor Fieldwork

Thompson Price will be on-site to complete testing and audit of trial balance

Target for Audit Completion - October:

- Post auditor entries, complete financials, prepare responses to findings

Fiscal year audits – 2022 & 2023

Condition of Records

- 2022 and 2023 records in much better condition; will require less time to finalize the trial balance – starting point of audit

Roles and Responsibilities

Have a detailed audit plan with assigned responsibilities between County staff, Isley Group and SMS. Meet weekly to maintain momentum.

NCACC: Project Management and Quality Control

Target for having books ready to audit:

For an efficient audit, everything needs to be “audit ready” before the auditor’s come in

Auditor’s Commitment

Thompson Price performs audits year-end round and when Caswell is ready, so are they

The Plan

Lead	Category	Subcategory
Isley	Cash/099	Reconciliation
	A/R	Workpapers
	Leases	GASB 87 Presentation
	General fund	Property Tax
		Payroll Liabilities
	Special Fire District Fund	Property Tax
	Enterprise funds	Caswell Div Transportation
		Solid Waste Management Fund
		Gen Long Debt
		General Capital Assets
Jennifer	Non-Reporting	Reconciliation
	Cash	Actuarial Valuation (GASB 73)
	Pension / 720	Actuarial Valuation (GASB 75)
	OBEP	Autom Enhance & Preserv (Rod)
	General fund	Capital Reserve School C
		Department Of Social Svcs
		Eco Dev/Tourism
		Family Services Of Caswe
		Library Fund
		Public Health
	Special revenue funds	Special Separation T
		DSS Agency Fund
		Fines & Forfeiture
		Register Of Dec
	Capital projects funds	Capital Fund
		Courthouse HVAC Cap
		Financial Software Proj
		Caswell Div Transportation
	Enterprise funds	1st Inmate

Lead	Category	Subcategory
Johnna	DTDF	Reconciliation
	Non-Reporting	Central Depository Fund
	General fund	Mini Grant Project Fund
		Special Revenue Fund
	Special revenue funds	American Recovery Fund
	Capital projects funds	Caswell County Sch Projects
		PSBCF Capital Projects
		Reconciliation
		Workpapers
		Court Facility Fund
Melissa	Cash	Revaluation Fund
	A/P	Section 8 Housing Authority
	General fund	NCVTS
		Sales Tax
	Special Fire District Fund	NCVTS
	Special revenue funds	Sales Tax
		Emergency Tel Sys Fund
	Enterprise funds	Revolving Loan Fund
	Custodial funds	Riverside Furniture Fund
		Solid Waste Management Project
		NCVTS-Fire Serv District
		NCVTS-Town Of Milton
		NCVTS-Town Of Yanceyville
		NCVTS-Vehicle
		Property Tax Agency Fund

Looking ahead to the FY25 Budget

#1 Start Sooner

- Preliminary Planning with the Board in January;
- Department Requests Due in February

#2 Adopt Budget Calendar

- Staff to develop a calendar and present for Board's consideration in January; Goal is present budget at first meeting in May

NCACC Role: Training and Planning

#3 More Engagement

- If accomplish 1 and 2, will provide more opportunity for Board and Community input

#4 Budget Document

- Develop a budget document that tells the story of what will be accomplished

NCACC & Caswell

Association's honor to assist Caswell
and is at no cost to your taxpayers

We bring decades of experience to
assist Caswell in bringing audits
current and enhancing financial
operations

Committed to the County's success
and can remain committed throughout
fiscal year 2024

Questions and Contacts



North Carolina
Association of
County Commissioners

Amy H. Cannon

Outreach Associate

Phone (910) 624-0364

www.ncacc.org

Johnna Sharpe

Government Operations Expert

Consultant to Counties through NCACC

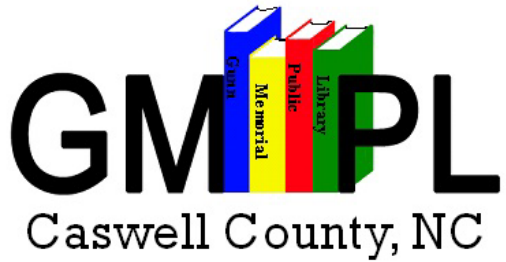
(919) 606-3612 | js@johnnasharpe.com



North Carolina
Association of
County Commissioners

Johnna
SHARPE

PINPOINTING
STRATEGIC SOLUTIONS

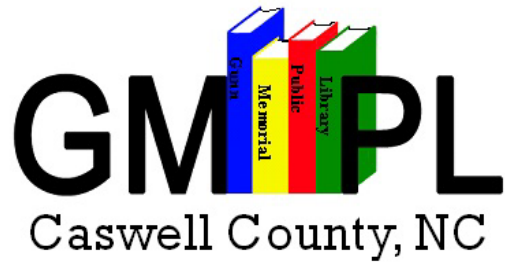


2023 - 2028

Long Range Strategic Plan



Caswell County Public Library
161 Main Street East
Yanceyville, NC 27379
336-694-6241 (phone)
336-694-9846 (fax)
www.caswellcountync.gov/library



**Long Range Strategic Plan
Adopted August 2023**

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Confidentiality	Attachment #3

Introduction

The Gunn Memorial Public Library has made huge strides since its first official year as an independent county library in FY 2012-13. Since the dissolution of the regional library system, the library became an official County Department, allowing it to focus solely on the needs of local county residents and enabling the library to apply for grants and programs specific to Caswell County. In 2018, the Gunn Memorial Public Library began construction and renovation to expand the facility from the original 1965 building of 7,500 to 15,000, and was significantly funded through grants. This project was completed in May 2019. This new era and expanded facility provide room for expanded programs and services. This Plan is intended to provide the Library with direction and vision for the next five years while staying true to its traditional core values.

Methodology

The Five-Year Plan was developed by library staff with input from the Friends of the Library, County Officials, and State Library representatives and presented to the Caswell County Board of Commissioners for approval.

Long Range Strategic Plan Committee

Friends of the Library Officers

Barbara Berger- Chair
Annamarie Andriola- Vice Chair
Kimberly Eaton- Treasurer

Library Staff

Jacqueline Jones – Interim Director/Admin Assistant
Ajarie Holman – Children’s Coordinator
Doris Hyler – Circulation Supervisor
Thomas Romano – Adult Coordinator
Monika Parker – Teen Coordinator
William Alejandro – Page
Savannah Long- Page

County Manager

Tony Smith- Interim County Manager

Board of Commissioners

John Dickerson- Chair of BOCC
Rick McVey
Frank Rose
Jeremiah Jefferies
Ethel Gwynn
Finch Holt
Tim Yarbrough

Goals and Objectives 2023-2028

Goal #1: Provide and promote exceptional programming

- Objective #1: Increase and track attendance of library programs.
- Objective #2: Promote library programs on library website, social media, flyers, and attending community events.
- Objective #3: Offer multiple simultaneous programs utilizing the expanded facility.
- Objective #4: Expand programming to include new technologies comprised of computer workshops, business/career center and Makerspace.
- Objective #5: Create quarterly newsletter with all upcoming library events.
- Objective #6: Rebrand the library through the website and redesigning the library logo and flyers.

Goal #2: Provide exceptional library services

- Objective #1: Maintain a welcoming environment.
- Objective #2: Increase and track circulation of library materials.
- Objective #3: Provide quiet and organized study rooms when requested.
- Objective #4: Utilize NC Cardinal resource sharing to provide patrons with books and materials not available at Gunn Memorial Public Library, adhering to the NC Cardinal Hold Policy.
- Objective #5: Provide updated books and materials for all genre and ages.
- Objective #6: Continue staff training and education on online resources, NC Cardinal, Overdrive and other emerging technologies so that staff can better assist patrons.
- Objective #7: Update and replace public technology on a rotating basis, including public workstations.
- Objective #8: Continue to provide automated resources including NC Cardinal, NC Live, Overdrive, NC Digital Kids, and library website.

Goal #3: Continue to strengthen Community Partnerships

- Objective #1: Collaborate with local agencies to provide expanded library programs and promote community resources.
- Objective #2: Attend and participate in local community events to promote library services and programs.
- Objective #3: Foster current and expand community partnerships
- Objective #4: Invite community agencies to present informative programs during library hours.

Goal #4: Maintain and grow the library's fiscal health

- Objective #1: Continue to seek and apply to grants.
- Objective #2: Educate the community and local leaders of the fiscal needs of the library.
- Objective #3: Continue to be fiscally responsible in spending library and grant funds.

Mission Statement

The Library's purpose is to promote communication of ideas, enlighten citizenship and enrich personal lives, while serving as a center of reliable information, and supporting the educational, civic and cultural activities of the community.

Goal #1: Provide and promote exceptional programing

Increase & track attendance of library programs

Promote library programs on library website, social media, flyers, and attending community events.

Offer multiple simultaneous programs utilizing the expanded facility.

Expand programming to include new technologies comprised of computer workshops, business/career center and Makerspace.

Create quarterly newsletter with all upcoming library events.

Rebrand the library through the website and redesigning the library logo and flyers.

Goal #2: Provide exceptional library services

Maintain a welcoming environment.

Increase & track circulation of materials

Provide quiet and organized study rooms when requested

Utilize NC Cardinal resource sharing.

Provide updated books and materials for all genre and ages.

Continue staff training and education on online resources.

Update and replace public technology on a rotating basis.

Continue to provide automated resources including NC Cardinal.

Goal #3: Continue to strengthen Community Partnerships

Collaborate with local agencies to provide expanded library programs and promote community resources.

Attend and participate in local community events to promote library services and programs

Foster current and expand community partnerships

Invite community agencies to present informative programs during library hours.

Goal #4: Maintain and grow the library's fiscal health

Continue to seek and apply to grants.

Educate the community and local leaders of the fiscal needs of the library.

Continue to be fiscally responsible in spending library and grant funds.



Mission Statement

The Library's continued purpose is to promote communication of ideas, enlighten citizenship and enrich personal lives, while serving as a center of reliable information, and supporting the educational, civic and cultural activities of the community.

Library Standards

When developing this plan, designing policies and procedures, and assisting patrons, library staff strive to meet the needs of our community, while adhering to and referencing the following resources:

The Library Bill of Rights – Attachment #1

NC General Statutes

- SECTION .0200 - STATE AID TO PUBLIC LIBRARIES – Attachment #2
- § 125-19. Confidentiality of library user records. – Attachment #3

American Library Association – <http://www.ala.org/>

State Library of North Carolina - <https://statelibrary.ncdcr.gov/>

Conclusion

The library continues to provide ample room and opportunity for new and exciting programs and services. We would like to thank everyone involved in the development of the Long Range Strategic Plan. We look forward to working towards the goals set forth in this plan as well and continuing to highlight the role of the library as a vital part of the community.

Attachment #1

Library Bill of Rights

The American Library Association affirms that all libraries are forums for information and ideas, and that the following basic policies should guide their services.

I. Books and other library resources should be provided for the interest, information, and enlightenment of all people of the community the library serves. Materials should not be excluded because of the origin, background, or views of those contributing to their creation.

II. Libraries should provide materials and information presenting all points of view on current and historical issues. Materials should not be proscribed or removed because of partisan or doctrinal disapproval.

III. Libraries should challenge censorship in the fulfillment of their responsibility to provide information and enlightenment.

IV. Libraries should cooperate with all persons and groups concerned with resisting abridgment of free expression and free access to ideas.

V. A person's right to use a library should not be denied or abridged because of origin, age, background, or views.

VI. Libraries which make exhibit spaces and meeting rooms available to the public they serve should make such facilities available on an equitable basis, regardless of the beliefs or affiliations of individuals or groups requesting their use.

Adopted June 19, 1939, by the ALA Council; amended October 14, 1944; June 18, 1948; February 2, 1961; June 27, 1967; January 23, 1980; inclusion of "age" reaffirmed January 23, 1996.

07 NCAC 02E .0301 QUALIFICATIONS FOR GRANT ELIGIBILITY

Libraries requesting funding from the Aid to Public Libraries Fund shall submit annually to the State Library of North Carolina an application for State Aid and supporting documentation including financial and statistical reports and shall meet the following eligibility requirements:

- (1) Be established consistent with the provisions of Article 14, Chapter 153A of the North Carolina General Statutes.
- (2) Provide library services in compliance with applicable State and Federal law to all residents of the political subdivision(s) supporting the library. Public library services shall be provided from at least one designated facility with a catalogued collection that is open to the public a minimum of 40 hours per week.
- (3) Employ a full-time library director having or eligible for North Carolina public librarian certification. Full-time means working a minimum of 35 hours per week.
- (4) Secure operational funds from local government sources at least equal to the average amount budgeted and available for expenditure for the previous three years. A grant to a local library system from the Aid to Public Libraries Fund shall not be terminated but shall be reduced proportionately by the Department if the amount budgeted and available for expenditure by local government is below the average of the previous three fiscal years. State funds shall not replace local funds budgeted and available for expenditure for public library operations.
- (5) Secure aggregate operational funds from local sources at least equaling state aid.
- (6) Expend funds as authorized in the budget adopted by the Board of Trustees of a Regional Library, a County, or a Municipality. Any library having an unencumbered operational balance of more than 17 percent of the previous year's operating receipts shall have the difference deducted from its state allocation.
- (7) Pay salaries for professional positions funded from the Aid to Public Libraries Fund at least at the minimum rate of a salary grade of 69 as established by the Office of State Personnel.
- (8) Provide to the State Library of North Carolina an annual audit of the political subdivision(s) funding the library consistent with generally accepted accounting principles.
- (9) Submit annually to the State Library of North Carolina a copy of the bylaws of the library system's Board(s) of Trustees.
- (10) Submit annually a current long-range plan of service to the State Library of North Carolina. A long-range plan of service is a plan of at least five years. Upon request, submit an assessment of a community's library needs to the State Library of North Carolina.
- (11) Submit a copy of the agreement establishing the library system, if composed of more than one local governmental unit.
- (12) Meet the following stipulations when establishing a new library or re-establishing eligibility for the Aid to Public Libraries Fund:
 - (a) meet all qualifications for the state aid to public libraries program on July 1 of the year prior to the fiscal year that the library plans to receive state aid,
 - (b) continue to meet all qualifications for the state aid to public libraries program from July 1 to June 30 of that year, which shall be known as the demonstration year,
 - (c) file a full application for state aid by the June 30 deadline at the close of the demonstration year in order to receive state aid in the next fiscal year.

§ 125-19. Confidentiality of library user records.

(a) Disclosure. - A library shall not disclose any library record that identifies a person as having requested or obtained specific materials, information, or services, or as otherwise having used the library, except as provided for in subsection (b).

(b) Exceptions. - Library records may be disclosed in the following instances:

- (1) When necessary for the reasonable operation of the library;
- (2) Upon written consent of the user; or
- (3) Pursuant to subpoena, court order, or where otherwise required by law. (1985, c. 486, s. 2.)

**NORTH CAROLINA
CASWELL COUNTY**

**MEMORANDUM OF AGREEMENT
Cabling for Wireless Internet Equipment**

THIS MEMORANDUM OF AGREEMENT (MOA) is entered into by and between the **NORTH CAROLINA ADMINISTRATIVE OFFICE OF THE COURTS (NCAOC)** and the **COUNTY OF CASWELL**, jointly referred to as the Parties and individually as a Party, and is effective as of the date of the last signature below.

WHEREAS, the NCAOC is installing wireless internet in courthouses and other judicial offices in preparation for the rollout of eCourts, which includes electronic case management and access to court documents;

WHEREAS, the NCAOC has contracted with Presidio Networked Solutions, LLC ("Presidio") to provide wireless internet equipment and installation services;

WHEREAS, pursuant to G.S. §§ 7A-302 and 7A-304(a)(2), the County is required to provide adequate physical facilities for the courts, including cabling in courtrooms and judicial offices necessary to operate the wireless internet equipment;

WHEREAS, rather than providing and installing cabling itself, the County seeks to provide funds to the NCAOC for the NCAOC to purchase cabling, as well as cabling installation services, from Presidio for the courtrooms and judicial offices in which wireless internet equipment will be installed; and

WHEREAS the Parties intend for this MOA to govern the County's provision of funding to the NCAOC for the NCAOC to purchase cabling, as well as cabling installation services, from Presidio on behalf of the County.

NOW, THEREFORE, in consideration for the promises made each to the other, the Parties agree as follows:

1. After this MOA is fully executed, the NCAOC will authorize Presidio to install cabling needed for wireless internet equipment in accordance with Appendix A attached hereto, which is incorporated by reference into this MOA, as though fully restated herein.
2. The cabling specifications and pricing for this MOA are listed in Appendix A to this MOA.
3. Upon Presidio's completion of the cabling installation, the NCAOC shall invoice the County for the cabling and Presidio's installation services as set forth in Appendix A. The County shall pay the NCAOC's invoice within sixty (60) days of receipt of the invoice.
4. Either Party may terminate this MOA, with or without cause, upon ninety (90) days' prior written notice to the other Party. After termination of this MOA, the County must continue to

comply with its obligation to pay the NCAOC for cabling, as well as cabling installation services, that have been provided to the County prior to the termination of this MOA. Also, Sections 5, 8, 10, and 11 shall survive the termination of this MOA.

5. The State Auditor shall have access to all persons and records in accordance with G.S. § 147-64.7 and other applicable laws or regulations.
6. Notices, when required to be given in accordance with this MOA, shall be in written form and delivered to the Parties' principal contacts by email, U.S. mail, or personal delivery, addressed as shown below. Any time a Party desires to change its principal contact, a duly authorized representative of that Party shall promptly notify the other Party's principal contact in writing on the Party's letterhead. The initial principal contacts for this MOA are:

NCAOC's Principal Contact	County's Principal Contact
Christopher Aman Network Services Ops. & Admin. Manager Technology Services Division North Carolina Administrative Office of the Courts	Jennifer Hammock Finance Director Caswell County Local Government
901 Corporate Center Drive Raleigh, NC 27607 E-mail: Christopher.R.Aman@nccourts.org	144 Court Square Yanceyville, NC 27379 Email: jhammock@caswellcountync.gov Phone: 336-694-4193

7. The County shall provide the NCAOC with documentation showing that its board of commissioners has delegated authority to the County's signatory, below, to execute this MOA. For clarity, an existing delegation from the board of commissioners to the County's signatory to execute contracts may be provided if its scope is sufficient to authorize the County's signatory to execute this MOA.
8. This MOA shall be governed by the laws of the State of North Carolina without giving effect to principles of conflicts of law. The place of this MOA, its situs and forum, shall be Wake County, North Carolina, where all matters, whether sounding in tort or contract, relating to its validity, construction, interpretation, and enforcement shall be determined.
9. Modification or amendment of this MOA must be made in writing and signed by authorized representatives of both Parties.
10. This MOA and any rights or obligations within this MOA shall not be further assigned, sublicensed, subcontracted, or otherwise transferred by a Party to another individual, partnership, limited partnership, corporation, or any other entity except with written consent of the other Party.

11. The Parties do not intend to create in any other individual or entity the status of third-party beneficiary, and this MOA shall not be construed so as to create such status. The rights, duties, and obligations contained in this MOA shall operate only by and between the Parties and shall inure solely to the benefit of the Parties. The provisions of this MOA are intended only to assist the Parties in determining and performing their obligations under this MOA.
12. This MOA may be executed by facsimile or digital signature, and in counterparts, each of which (including signature pages) will be deemed an original, but all of which together will constitute one and the same instrument. To the extent signed in handwriting and then delivered by means of electronic transmission in portable document format ("PDF"), this MOA shall be treated in all manner and respects as an original agreement or instrument and shall be considered to have the same force and legal effect as an original signature.

(Signature page follows.)

IN WITNESS WHEREOF, intending to be bound hereby, this MOA is executed by the undersigned authorized representatives of each Party, effective as of the last date of execution by the Parties hereto. Each individual signing below warrants that he or she is authorized to execute this MOA and bind his or her respective agency to its terms.

**NORTH CAROLINA ADMINISTRATIVE
OFFICE OF THE COURTS**

By: _____
Kesha Howell
NCAOC Chief Operations Officer

Date: _____

COUNTY OF CASWELL

By: John Dickerson
John Dickerson, Chairman
Caswell County Board of Commissioners

Date: 08/21/2023

Customer Name: NORTH CAROLINA ADMINISTRATIVE OFFICE OF Quote No: 22810452 Quote Name: Caswell		Quotation Date: Expiration Date: Sales Support Contact: Sales Support Phone: Sales Support Email:		Account Executive: Account Executive Phone: Account Executive Email: Customer PO No: Order No:		
External Labor is billed for actual time spent on site. A lead and field technician assigned to the project will be billed at \$140 and \$120 per hour (respectively) for a total of \$260 per onsite hour.						
Line No.	MFG Part #	MFG	Description/Line Notes	Qty	Unit Price	Ext Price
001	CAT6 SHIELDED PLENUM (BULK)	EXTRON	CAT6 SHIELDED CABLE FOR SPECIALTY VIDEO TX/RX, PLENUM	2000	\$1.09	\$2,180.00
002	CAT 6 PLENUM (BULK)	EXTRON	CAT 6 CABLE FOR DATA, CONTROL, AND AUDIO CONNECTIONS	1000	\$0.62	\$620.00
003	SPEAKER WIRE CMP 16/2 (BULK)	EXTRON	16 AWG STRANDED 2-CONDUCTOR PLENUM SPEAKER WIRE	100	\$0.88	\$88.00
004	22/2 SHIELDED CONTROL/MIC CABL	EXTRON	22 AWG STRANDED 2-CONDUCTOR W/SHIELD/DRAINING PLENUM	750	\$0.70	\$525.00
005	LABOR		MIC/CONTROL WIRE LABOR	40	\$130.00	\$5,200.00
Totals						
Shipping :				Sub Total (USD) :		\$8,613.00
				Est. Tax (USD) :		
				Shp & Hnd (USD) :		
				Total (USD) :		\$8,613.00
<p>Terms:</p> <p>All orders are governed by your organization's signed agreement with ePlus or applicable public sector contract; if there is no such agreement the Customer Terms and Conditions for Products and/or Services located at www.ePlus.com govern. No additional or contrary terms in a purchase order shall apply, and ePlus' performance shall not be deemed acceptance of any preprinted PO terms. Use of software, subscription services or other products resold by ePlus is subject to manufacturer/publisher end user agreements or subscription terms. Any periodic payment obligations for specific offerings, along with customer-incurred overages,</p> <p>PLEASE NOTE: Recent supply chain disruption and tariffs on certain imports are causing price increases for many IT products, with little or no notice, and beyond ePlus' control. As a result, this quote is subject to change without notice, even before the expiration date reflected above. Related manufacturer policy changes may result in orders being non-cancelable and products non-returnable except in accordance with the manufacturer warranty. Please confirm pricing and other restrictions prior to order placement. Unless freight amount is indicated, or is zero, freight will be added to the invoice. Unless Bill-To company is exempt from Sales Tax, it will be added to the invoice. Recognizing that the global pandemic has disrupted operations for many organizations, ePlus will ship products for delivery in accordance with customer's written ship-to instructions and products will be deemed delivered notwithstanding any failure of customer personnel to sign for receipt due to facility closing or otherwise.</p>						
Customer Acceptance				Bill To		Ship To
Name: John Dickerson				Name: NORTH		Name: CAROLI
Signature: John Dickerson				Address1: 901		Address1:
Title: Chair to the Board of Commissioners				Address2:		Address2:
Date: 08/21/2023				Address3:		Address3:
Customer PO#:				City: RALEIGH Sta 2760		City: State/Zip: ,
				Country: US		Country: US

General Information

Client Name	State of North Carolina Administrative Office of the Courts	Account Manager	Shawn Alba
Contact Name	Chris Aman	Solution Architect	David Oates
Contact Phone	919-890-2010	Opportunity #	1001722031067/RQ-137299
Contact Address	Trade Accounts Payable PO BOX 2448 Raleigh NC 27602 US	Date	7-Nov-2022
Contact Email	Christopher.r.aman@nccourts.org	Service Title	Caswell WAVE Cabling

Service Information

Technology Area	- <input type="checkbox"/> Other: _____
Type of Request	Fixed Fee

Presidio Networked Solutions, LLC ("Presidio") is pleased to provide the following services to State of North Carolina Administrative Office of the Courts ("Client"). This Service Request defines the scope of work to be accomplished by Presidio. The tasks to be performed by Presidio are defined and the responsibilities of Presidio and Client are contained herein as well.

Project Scope:

- Data/Voice Cabling - Install (13) CAT6 drops
 - Caswell County CH - 12 Drops
 - Caswell County MAG – 1 Drop
- Presidio will travel to each location and install a cable drop for each new AP in the designated locations
- Presidio will perform all work during normal business hours as the discretion of each site
- Cable will follow existing paths. This price does not include drilling through walls, wire molding or conduit installation. Any related work would be considered additional and be subject to additional billing.
 - Price includes all necessary cable support
 - Price includes 24/48 port patch panels as needed
 - Price includes terminations at the end of the cables
 - Price includes patch cable from the patch panel to the switch
 - Price includes all CAT6 cable materials and labor
 - Price does not include renting any special tools such as a scissor lift
 - Presidio would need confirmation of each drop location before work begins
 - Presidio would be informed of on-site contact before arriving on-site
 - POC will make sure the site is ready for the installation, the engineer on-site cannot have extended downtime due to areas not being ready. The expectation is when our resource is on-site he will have access to all the areas needed
 - Extended delays would result in additional charges

Responsibilities

1. Modifications in project scope will necessitate a project change request (PCR).
2. Client has read and agrees with all items contained or omitted within this Service Request.
3. Any items or tasks not explicitly listed as in-scope within this Service Request are considered to be outside of the scope and not associated with this Service Request and price.
4. Client's acceptance of all deliverables described in this agreement and of the completion of the project shall be in writing. Deliverable acceptance shall be in the form of an email or signature (as applicable) and final project acceptance shall be in the "Project Completion" form, provided by the project manager. If acceptance is refused, the Client shall provide, in writing to Presidio, a reason for refusal. Presidio shall address the issue before subsequent work is undertaken.

Client Responsibilities

1. The Client, with assistance from Presidio, shall verify operation of any installed/upgraded equipment per the predefined Verification Plan. Presidio will require the Client to witness the verification of the solution, as well as sign off on the completed verification plan.
2. Client resources and site access must be readily and/or continuously available over the engagement period.

Project Management

Presidio will provide a Project Manager (PM), who will be single point of contact for all project support issues within the scope of this project. The PM is experienced in project management best practice methodologies and familiar with the technology involved. This Project Manager is responsible for timely completion of the scope, schedule and budget

utilizing Presidio's Project Management Method. Included for our standard Project Management offering for this engagement are the following:

- Milestone level tracking
- Resource scheduling and oversight
- Escalation facilitation
- Working calls as required (remote)

Locations

Work will be done at the following locations. All work will be performed remotely unless otherwise specified:

Site Name	Address	City State ZIP	On-Site / Remote Services
Caswell County Complex	139 East Church Street	Yanceyville, NC 27379	On site

Price and Payment Terms

Client agrees to provide reasonable access to facilities, equipment, and personnel necessary to complete this effort. Unless otherwise noted, all work shall be performed during normal business hours (8:00 a.m. – 5:00 p.m. M-F, excluding holidays) at the location indicated.

Presidio is providing a Fixed Fee Price as part of this Statement of Work. Presidio will invoice Client based on the project milestone(s) listed below:

Milestone Name	Amount
Caswell County CH WAVE Cabling	\$14,220.00
Caswell County MAG WAVE Cabling	\$1,580.00
Total	\$15,800.00


Expenses

There are no anticipated travel or incidental expenses to be incurred by Presidio in association with the execution of this Statement of Work and therefore no expenses will be billed to Client.

Travel Time

Travel to and from the work site(s) by Presidio resources in association with the execution of this Statement of Work will not be charged to Client.

The scope and pricing are valid for 60 days unless otherwise noted.

	Board Chair man	08/21/2023
Authorized Client Signature	Title	Date
Authorized Presidio Signature	Title	Date

NORTH CAROLINA CASWELL COUNTY

MEMORANDUM OF AGREEMENT Courtroom Cabling for Remote Proceedings

THIS MEMORANDUM OF AGREEMENT (MOA) is entered into by and between the **NORTH CAROLINA ADMINISTRATIVE OFFICE OF THE COURTS (NCAOC)** and the **COUNTY OF CASWELL**, jointly referred to as the Parties and individually as a Party, and is effective as of the date of the last signature below.

WHEREAS, Session Law 2021-47 was enacted on June 18, 2021, adding a new section G.S. § 7A-49.6, which significantly expands the courts' authority to hold proceedings by audio and video (AV) transmission;

WHEREAS, to facilitate proceedings conducted by AV transmission, the NCAOC issued RFP 02-2021000, resulting in a contract with ePlus Inc. to provide AV equipment installation services;

WHEREAS, the NCAOC's contract with ePlus Inc. became effective on May 27, 2021, for a term of one (1) year with options for the NCAOC to extend the contract for two (2) additional one year terms;

WHEREAS, the NCAOC intends to pay for AV equipment and equipment installation services for certain identified courtrooms in the County;

WHEREAS, pursuant to G.S. §§ 7A-302 and 7A-304(a)(2), the County is required to provide adequate physical facilities for the courts, including cabling in courtrooms necessary to operate the AV equipment;

WHEREAS, rather than providing and installing cabling itself, the County seeks to provide funds to the NCAOC for the NCAOC to purchase cabling, as well as cabling installation services from ePlus Inc., for the courtrooms in which AV equipment will be installed; and

WHEREAS the Parties intend for this MOA to govern the County's provision of funding to the NCAOC for the NCAOC to purchase cabling, as well as installation services from ePlus Inc.

NOW, THEREFORE, in consideration for the promises made each to the other, the Parties agree as follows:

1. After this MOA is fully executed, the NCAOC will authorize ePlus Inc. to install cabling needed for remote proceedings in the following courtroom(s):

Caswell County Courthouse Rooms DC-1 and SC-2 located on 139 East Main Street in
Yanceyville, NC.

2. Cabling types and paths will be identified and documented as part of the site survey review process. The cabling specifications for the AV equipment are listed in Appendix A to this MOA.
3. The County shall be responsible for paying the NCAOC for the actual cost of the cabling and its installation on a time and materials basis. An estimate of the cost per courtroom is attached hereto and includes the hourly rates for ePlus staff and the price per unit of materials.
4. Upon ePlus Inc.'s completion of the cabling installation in the courtrooms listed in Section 1 of this MOA, the NCAOC shall invoice the County for the cabling and ePlus Inc.'s installation services. The County shall pay the NCAOC's invoice within sixty (60) days of receipt of the invoice.
5. This MOA shall automatically terminate when the NCAOC's contract with ePlus Inc. terminates. Either Party may terminate this MOA, with or without cause, upon ninety (90) days' prior written notice to the other Party. After termination of this MOA, the County must continue to comply with its obligation to pay the NCAOC for cabling, as well as cabling installation services, that have been provided to the County prior to the termination of this MOA. Also, Sections 6, 9, 11, and 12 shall survive the termination of this MOA.
6. The State Auditor shall have access to all persons and records in accordance with G.S. § 147-64.7 and other applicable laws or regulations.
7. Notices, when required to be given in accordance with this MOA, shall be in written form and delivered to the Parties' principal contacts by email, U.S. mail, or personal delivery, addressed as shown below. Any time a Party desires to change its principal contact, a duly authorized representative of that Party shall promptly notify the other Party's principal contact in writing on the Party's letterhead. The initial principal contacts for this MOA are:

NCAOC's Principal Contact	County's Principal Contact
Jared Rundell Endpoint Services Manager Technology Services Division North Carolina Administrative Office of the Courts	Jennifer Hammock Finance Director Caswell County Local Government
901 Corporate Center Drive Raleigh, NC 27607 E-mail: Jared.D.Rundell@nccourts.org	144 Court Square Yanceyville, NC 27379 Email: jhammock@caswellcountync.gov Phone: 336694-4193

8. The County shall provide the NCAOC with documentation showing that its board of commissioners has delegated authority to the County's signatory, below, to execute this MOA. For clarity, an existing delegation from the board of commissioners to the County's signatory to execute contracts may be provided if its scope is sufficient to authorize the County's signatory to execute this MOA.
9. This MOA shall be governed by the laws of the State of North Carolina without giving effect to principles of conflicts of law. The place of this MOA, its situs and forum, shall be Wake County, North Carolina, where all matters, whether sounding in tort or contract, relating to its validity, construction, interpretation, and enforcement shall be determined.
10. Modification or amendment of this MOA must be made in writing and signed by authorized representatives of both Parties.
11. This MOA and any rights or obligations within this MOA shall not be further assigned, sublicensed, subcontracted, or otherwise transferred by a Party to another individual, partnership, limited partnership, corporation, or any other entity except with written consent of the other Party.
12. The Parties do not intend to create in any other individual or entity the status of third-party beneficiary, and this MOA shall not be construed so as to create such status. The rights, duties, and obligations contained in this MOA shall operate only by and between the Parties and shall inure solely to the benefit of the Parties. The provisions of this MOA are intended only to assist the Parties in determining and performing their obligations under this MOA.
13. This MOA may be executed by facsimile or digital signature, and in counterparts, each of which (including signature pages) will be deemed an original, but all of which together will constitute one and the same instrument. To the extent signed in handwriting and then delivered by means of electronic transmission in portable document format ("PDF"), this MOA shall be treated in all manner and respects as an original agreement or instrument and shall be considered to have the same force and legal effect as an original signature.

(Signature page follows.)

IN WITNESS WHEREOF, intending to be bound hereby, this MOA is executed by the undersigned authorized representatives of each Party, effective as of the last date of execution by the Parties hereto. Each individual signing below warrants that he or she is authorized to execute this MOA and bind his or her respective agency to its terms.

NORTH CAROLINA ADMINISTRATIVE OFFICE OF THE COURTS

By: _____

Kesha Howell

NCAOC Chief Operations Officer

Date: _____

COUNTY OF CASWELL

By: John Dickerson

Date: 08/21/2023

Printed Name: John Dickerson

Title: Chairman of Board of Commissioners



Appendix A

NCAOC Courtroom Cabling Technical Specifications and Estimated Pricing Per Courtroom

Technical Specification	Description	Estimated Quantity	Unit Price	Estimated Price
CAT6 SHIELDED PLENUM (BULK)	CAT6 SHIELDED CABLE FOR SPECIALTY VIDEO TX/RX, PLENUM RATED	2000	\$1.09	\$2,180.00
CAT6 PLENUM (BULK)	CAT 6 CABLE FOR DATA, CONTROL, AND AUDIO CONNECTIONS	1000	\$0.62	\$620.00
SPEAKER WIRE CMP 16/2 (BULK)	16 AWG STRANDED 2-CONDUCTOR PLENUM SPEAKER WIRE	100	\$0.88	\$88.00
22/2 SHIELDED CONTROL/MIC CABL	22 AWG STRANDED 2-CONDUCTOR W/SHIELD/DRAINING PLENUM MIC/CONTROL WIRE	750	\$0.70	\$525.00
n/a	LABOR LEAD	20	\$140.00	\$2,800.00
n/a	LABOR TECH	20	\$120.00	\$2,400.00

**Estimate per
Courtroom: \$8,613.00**