

CASWELL COUNTY BOARD OF COMMISSIONERS
MEMBERS PRESENT

January 3, 2023
OTHERS PRESENT

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

Bryan Miller, County Manager
Carla Smith, Clerk to the Board
Melissa Williamson, Deputy County Manager
Aisha Gwynn, Assistant County Manager

The Board of Commissioners for the County of Caswell, North Carolina, met in regular session on Tuesday, January 3, 2023 at 6:30 pm in the Historic Courthouse.

WELCOME:

Vice Chairman Dickerson called the meeting to order. Then all paused for a moment of Silent Prayer, and the Board of Commissioners and all the guest in attendance recited the Pledge of Allegiance.

PUBLIC COMMENTS:

John Claggett: Good Evening. My name is John Claggett. I reside at 108 Jaye Lane, Providence, NC. I'm requesting this public statement be recorded verbatim.

On October 3, 2022 I, "the public", came before this Board and inquired about the use of the county wide CodeRed alert system after Tropical Storm Ian.

I, "the public", again came before this Board and inquired about the use of the county wide CodeRed alert system on November 7, 2022 and asked two questions which were not answered by you or county staff. The silence was broken the afternoon of December 23, 2022 as you all know if you took the time to read your email from "the public".

The CodeRed alert on December 23, 2022 that "the public" received at 1:07 that afternoon was in reference to a predicted weather event that was already upon us...And I quote.

"Due to extremely low temperatures and scattered power outages warming stations will be opened at your local fire department on an as needed basis. We currently have Leasburg and Semora Fire Departments staffing their stations. The decision on additional facilities or opening of shelters will be made at 4 o'clock."

Gentlemen, hopefully you've been informed that "the decision" that was to happen at 4 o'clock never came to fruition. The next CodeRed received was the next day at 10:51 AM stating that the Providence Volunteer Fire Department will have a warming station open until 4 o'clock. Guess what, the sun goes down and the temperatures drop not to long after that. I, "the public", would imagine that those older homes needing upgraded doors and windows that were publicly discussed at the Commissioners meeting on November 21st and December 5th are still there.

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Gentlemen, maybe some of you can remember another predicted weather event in the fall of 2018 that left county residents flooded and without power. That was the event that Caswell Emergency Management left bags of ice to melt in the Food Lion parking lot when the town had power. Our Emergency Management is broken, we “the public” know that. Do you care enough to fix it? Integrity Matters.

RECOGNITIONS:

There were no recognitions.

AGENDA:

APPROVAL OF AGENDA:

Vice Chairman Dickerson said we do need to add item 13 Acceptance of Emergency Services Grants. We also need to add a closed session to discuss a personnel matter. County Manager Miller said Vice Chair that’s to add the closed session for personnel which is hereby acknowledged in NCGS 143-318.11 (a) (6) to consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee.

A **motion** was made by Commissioner McVey and seconded by Commissioner Yarbrough to approve the agenda as amended. No discussion, no opposition, and motion carries.

APPROVAL OF CONSENT AGENDA:

- a. December 5, 2022 Regular Meeting Minutes
- b. FY 2022-2023 Budget Amendment #5

Vice Chairman Dickerson said Mr. Manager, I didn’t have Budget Amendment #5 in my agenda packet, would you mind explaining that.

County Manager Miller said Commissioners, you should all have Budget Amendment # 5 at your seats. If you’ll recall not too long ago, I spoke to each Commissioner about my authority to appropriate money. The limit of that appropriation is \$5,000. I spoke to each Commissioner individually because I did not want to get ahead of the Board on what I was doing or what the intent of the Board was. After speaking with the Commissioners, it was clear that the Board was in line with appropriating \$5,000 under my authority to the Caswell Parish to provide heating and fuel assistance to county residents that met certain qualifications. So the Budget Amendment you see here is the \$5,000 that was appropriated for that reason. I’m happy to answer any questions you may have.

Commissioner Jefferies said do you need a motion to approve this? Vice Chairman Dickerson said yes. Commissioner Jefferies said before I make a motion, I would like to say thank you to the

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County Manager for doing that. The Social Services program got cut \$65,540 for that particular item, for heating, oil, and other things for older people and handicapped. I'd like to thank you for coming to the Board and doing that.

A **motion** was made by Commissioner Jefferies and seconded by Commissioner McVey and to approve the consent agenda. No discussion, no opposition, and motion carries.

DISCUSSION ITEMS:

BOARDS AND COMMITTEES FOR COMMISSIONERS:

Vice Chairman Dickerson said unless there are any individual changes we need to make; I need a motion to approve the committees as they we included in the last packet. Is there any discussion about any changes needed?

County Manager Miller said Commissioners, if you'll recall there was some discussion about whether the appointment to the Department of Social Services Board was for this Board to make or for a different Board to make, and as it turns out this is the Commissioner liaison. It is appropriate for this Board to appoint Commissioner McVey to the Social Services Board. So when you approve this list, just let it be known that this is the official appointment for Commissioner McVey to the Social Services Board as well. We need that in the record for DSS. Vice Chair Dickerson said so is your announcement of that sufficient? County Manager Miller said that is sufficient. So if you approve this list, know that the appointment is made.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner Rose and to approve the consent agenda. No discussion, no opposition, and motion carries.

COMMISSIONERS' PLANNING WORK SESSION:

Vice Chairman Dickerson said there are three meetings that need to be scheduled. The Commissioners Planning Work Session, which the talk was that we are shooting for early February. Do any of the Commissioners have any thoughts on that?

County Manager Miller said so Commissioners, basically what we are looking at is that we acknowledge that you all have very busy schedules that differ greatly and widely. So what we want to try to do is to develop a system so that we can come up with meeting times that suit the entire Board. I understand that many of the Board members do not want to meet early in the day and evening meetings are better. So if the Board can give us some guidance on what days work better than other days and what times work better than other times, we can make some assumptions and run with this rather than having you guys look through your calendars. But we do need some guidance. Commissioner McVey said any evening other than Monday is fine with him. Commissioner Rose asked what time are you looking at when you say evening?

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Commissioner Rose said because I can do any day any evening after 3:00 pm. Commissioner Yarbrough said I don't have a preference on day or time, but I will be out of town the second week of February. After we meet on the first Monday, February 6th, I will be out of town for about a week. County Manager Miller said this is the Commissioners Planning Work Session, and this is where this Board will set your priorities for the next year, two years, three years, or four years. You will set those priorities in this meeting and it will be facilitated. I do think it is important that we have all Commissioners at that work session. We will make every effort to make sure it is not that second week.

Vice Chairman Dickerson said I have a question about this second work session to discuss salaries. There is a note here about it being discussed in closed session briefly. If I remember correctly and correct me if I'm wrong, we are excluded from discussing salary issues in a closed session. County Manager Miller said this is a little bit different. Vice Chairman Dickerson asked can you elaborate any more than that without saying it, and the County Manager said I can't. Vice Chairman Dickerson said okay. I just have to take it at face value and hear what you have to say in closed session.

Vice Chairman Dickerson said and also a work session with the Board of Education. Do you have any further details on that? Have they communicated anything with you Mr. Miller? County Manager Miller said they've just asked us to choose a couple of dates that work for this Board. I know times are not going to align. They usually like to meet earlier in the day following one of their meetings or what used to be following one of our morning meetings. So I'm not sure if times are going to align the way they need to, but if the Board wants us to pick a couple dates based on the criteria that you've given us, we can move forward with that and provide those to the Board of Education. The Board agreed and Vice Chairman Dickerson asked Mr. Miller if he needed anything else from the Board on this item. County Manager Miller said I think we are good.

TELEMAN CSGB 2023-24 APPLICATION REVIEW:

County Manager Miller said Commissioners, while they're making their way to the podium, I'll informed the Board that Telamon is here to present their grant application to the county. This is done on a yearly basis. No vote is needed for this. Part of the grant requirement is that they present their grant application to each governing board. So they're here tonight with us to present that grant application to us just like they would in the surround counties.

So we just want to start out with the brief introduction. I'm Latorya Carter, Program Manager, Crystal Poteat, Career Advisor, and she has Jody Springer, Career Advisor. Jody will talk a little bit about our program and what we do.

Ms. Springer said so we are Telamon Project Pride. We work in Rockingham, Caswell, and Person Counties. We offer education assistance for anyone over the age of 18 and under 125% of the poverty guideline. We help individuals go back to school for short-term licenses, such as CNA and CDL, just trying to help them better themselves for their families. We also offer limited emergency assistance as well as daycare assistance, and we also do financial literacy programs for them to go through so it's not like a revolving door. We help them go into school, with jobs, and continue on in that process to become more self-sufficient.

Latorya Carter said we submitted by email, I think it's to Ms. Carla, the narrative, and I think everyone has received it. So I did want to ask if anyone had any questions about that. This year our funding that we are looking at is \$304,725 for the upcoming year, which starts July 1st.

Vice Chairman Dickerson said you mentioned 125% of the poverty level, what does that equate to in dollars? Ms. Carter said for a family of one, it's around \$20,000 give or take and goes up depending on the number of people in your household. Ms. Poteat said we go three months, it's about 3 000 something dollars. It just has to be based on their income.

County Manager Miller said so just for the record, could you inform the Board where that grant funding comes from. Ms. Carter said it comes from OEO. We get all our funding through them. We are actually in the process of fundraising to get more funds, but right now all of our funding comes from OEO, which is the Office of Economic Opportunity.

Commissioner Yarbrough said Mr. Chairman, one question for the ladies. You've mentioned that you did some limited emergency assistance. What does that consist of? Ms. Carter said so when we have the available funds, if you are doing a short-term certification for us, we will help if the students need help with light bills, rent, and we have on occasion helped with mortgages. We also help with gas bills, but like I said, it had to be pass due. We offer gas cards for gas card assistance. If they need a gas card until they get their first paycheck, we also help with that. It just depends on the person's need at the time. Our funding right now is limited. We only have a small pot for emergency assistance. We did, if you all remember, have Cares funds, but that ended in October. So we were doing a lot of emergency assistance then. So it has definitely been cut tremendously, but when we have funds available we do help with emergency assistance. Mrs. Poteat said we can also help if they get a job and they need steel toe boots and different things like that if we have the funding available.

County Manager Miller said one additional question. On average in Caswell County, how many are our residents do you serve? Ms. Carter said so I don't have those numbers. I was looking them up early and got distracted, but Caswell is of course our smallest county. We do Caswell, Person and Rockingham County. So it's kind of split up in percentages. 61% in Rockingham County, 23% in Person County, and 16% in Caswell County. We don't get a lot of referrals for

Caswell County. Most of the referrals that we do have, we get from the community college. That's if they're doing any short-term training or something like maybe a CAN, then we may get a referral here and there. DSS, we are also in contact with them. They have a referral for light bill or something like that; we get referral. we brought our cards tonight. That is something that we want to get up is our numbers in Caswell County. We want to make sure we're spending all our funds equally through all three counties. Not equally, but where it's needed in all three counties. So we have begun to concentrate more on Caswell and Person County. Of course Rockingham is the biggest county, and we get referrals daily. But as far as Caswell, it may be one every couple weeks. County Manager Miller said when you capture that data, can you provide that to the Clerk to the Board so she can facilitate that to the Board of Commissioners. Ms. Carter said you're asking for the numbers we serve in Caswell on average per year.

ACTION ITEMS:

APPROVAL OF RULES AND PROCEDURES:

Vice Chairman Dickerson said Chairman Hall was unable to be here tonight, and I know that he had strong opinions on this. We may want to put this off until he is available to talk about it.

Commissioner Jefferies made a motion to table this until Commissioner Hall was at the meeting, and Commissioner McVey seconded it.

Vice Chairman Dickerson said that item will be tabled until the next meeting.

Commissioner Yarbrough said Mr. Chairman, back up just a second. I was under the impression Mr. Miller, we approved this in our last meeting. Did we not? Because I had a question about some item, and I don't even see anything. I thought I saw it in here, but maybe I'm mistaken. I could have sworn that we talked about this in our last meeting, rules and procedures. County Manager Miller said I'm sure we spoke about it at the last meeting. Okay, it does seem like you're right. It was approved at the last meeting; so no action needs to be taken.

BOARDS AND COMMITTEE APPOINTMENTS:

Vice Chairman Dickerson said Mr. Miller, can you take us through these appointments. County Manager Miller said yes, I can. So Commissioners we have three boards that we have applications for. One is the Board of Adjustments. Commissioner Yarborough had to leave the Board of Adjustments when he was elected as County Commissioner. We have one application in that application is Tony Smith. So if the Board chooses, we need a motion to appoint, a second, and a vote.

A **motion** was made by Commissioner Dickerson and seconded by Commissioner Rose and **carried unanimously** to appoint Tony Smith to the Board of Adjustments. (Ayes: Commissioners Dickerson, Jefferies, McVey, Yarbrough, Rose, and Holt)

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County Manager Miller said so Commissioners, the second is the Senior Center Advisory Committee. We have four vacancies, and we have one application. That application is Sherry Holt. So if the Board wishes to appoint, we need a motion, a second, and a vote.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner Dickerson and **carried unanimously** to appoint Sherry Holt to the Senior Center Advisory Committee. (Ayes: Commissioners Dickerson, Jefferies, McVey, Yarbrough, Rose, and Holt)

County Manager Miller said Commissioners for our third, we have the Social Services Board. We have one vacancy, and two applications. The two applications received were Dorothy McCain and David Owen. Commissioner Jefferies nominated Dorothy McCain to the Social Services Board.

A **motion** was made by Commissioner Jefferies and seconded by Commissioner Yarbrough and **carried unanimously** to appoint Dorothy McCain to the Social Services Board. (Ayes: Commissioners Dickerson, Jefferies, McVey, Yarbrough, Rose, and Holt)

RESOLUTION OF SUPPORT FOR NC 86:

County Manager Miller said so Commissioners next on the agenda is the Resolution of support for NC 86. Before we move forward with the resolution, I'll ask Commissioner Rose to give us an update on the meeting held at PTRC concerning the project swap for Kings Mountain Highway that was held a week or so ago.

Commissioner Rose said as Mr. Miller said there was a meeting held on December 21st. Mr. Miller and I went to this meeting. We did find out in the meeting that there were some issues going on with the King's Highway project. Apparently there was some opposition to King's Highway project. So it was voted on there at the Piedmont Triad Rural Planning Organization to transfer money from the King's Highway project over to Caswell to the Highway 86 Project. It was \$14.7 million transferred over to Highway 86. Basically the scope of this project is they're looking at constructing a passing lane, shoulder improvements and various locations for turning lanes from Park Springs Road down to the solid waste convenience center site by the 86 Convenience Mart. We did have some questions as far as when this project was getting started and completion. The email that I got from Stephen Robertson, the Division Project Manager, said that as of right now the actual funding will not take place to be transferred over until March of 2023. Once that takes place, the timeline will be done after that, and hopefully by the summer of 2023 he'll have a new schedule regarding the progress of the project. This will not cost Caswell anything. Also at the meeting I was able to find out that the bridge on Highway 86 below the 86 Convenience Mart more is scheduled to or is set to start on the 17th of this month. They're actually replacing the bridge. They will put a temporary bridge in, and then they will construct the new bridge. So that's basically about what we have as of right now.

County Manager Miller said so are there any questions on the meeting before moving forward with the resolution. Commissioner Jefferies said yes. I didn't hear what Mr. Rose said. Can you repeat what he's talking about? County Manager Miller said I have a copy of the email. I'm happy to provide that to Mr. Jefferies.

Then County Manager Miller read the resolution which follows.



CASWELL COUNTY LOCAL GOVERNMENT

**RESOLUTION OF SUPPORT REGARDING LEFT TURN LANE ON NC 86 @
THE PROVIDENCE SOLID WASTE CONVENIENCE CENTER**

WHEREAS, G.S. 136-11.1 requires that the North Carolina Department of Transportation ("NCDOT") request a resolution from all municipalities and counties affected by certain planned transportation projects to express their views on the project prior to any action taken by the North Carolina Board of Transportation ("Board");

WHEREAS, the Department has proposed committing in excess of \$250,000 for a left turn lane on NC 86 at the Providence Solid Waste Convenience Center located north of Park Springs Road (SR 1300)

WHEREAS, pursuant to G.S. 136-11. 1, the County is provided the opportunity to state its views on the project through this resolution before action of the Board;

WHEREAS, the Department and the Board shall consider, but shall not be bound by, the views of the County regarding the Project; and

NOW THEREFORE BE IT RESOLVED BY THE COUNTY COMMISSIONERS OF CASWELL COUNTY, that the County supports the Project because it will enhance the safety of the traveling public in the area and requests the Department and the Board approve the Project.

This the 3rd day of January, 2023.

S/Nathaniel Hall
Nathaniel Hall, Chairman
Caswell County Board of Commissioners

Attest:

S/ Carla Smith
Clerk to the Board

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Commissioner Holt said I have a question on the line about the passing lane. Is that in front of the 86 Convenience Mart? Commissioner Rose said that's what they're saying. They're saying the current scope of work is to construct passing lanes and shoulder improvements at various locations. So apparently it's going to be more than that. Specifically, it's going to be a turning lane there going into the Convenience site. Commissioner Holt said will it affect where we have a trash dump there at the Convenience Mart? Are we going to get into having to move something? Commissioner Rose said I think we have plenty of room. They didn't say nothing about moving anything. County Manager Miller said no, those facilities are outside the parameters.

A **motion** was made by Commissioner McVey and seconded by Commissioner Yarbrough to accept the Resolution of Support for NC Highway 86.

ACCEPTANCE OF EMERGENCY SERVICES GRANTS:

County Manager Miller said Commissioners, we have our Emergency Services Director, Barry Lynch, with us this evening. If I could ask Mr. Lynch to come to the front.

Then Elin Claggett, a citizen asked is there a vote on the last resolution? County Manager Miller said so Mr. Vice Chairman, you had a motion and a second, can we get a vote on the resolution? Vice Chairman Dickerson said yes, we can. You can tell how green I am at that. This is my first meeting. We have a motion and a second; all those in favor of the resolution of support for Highway 86 say aye. Vote was unanimous.

A **motion** was made by Commissioner McVey and seconded by Commissioner Yarbrough and **carried unanimous** to accept the Resolution of Support for NC Highway 86.

(Ayes: Commissioners Dickerson, Jefferies, McVey, Yarbrough, Rose, and Holt)

County Manager Miller said moving forward. This is an acceptance of the Emergency Services Grants. Commissioners, we're fortunate tonight. We've received two grants. One from the State and one from the Community Foundation of the Danville Region. I'll ask Mr. Lynch to inform the Board about the grants, tell the amount of each grant, and the usage for each grant. Mr. Lynch said the first grant is actually the building capabilities grant is three million dollars a year through North Carolina Emergency Management that you could apply for to build the capabilities of Emergency Management. We received \$213,245, I think the number that we received last year. The key to that is when you're awarded that, you have 12 months to finish the project. The project that I've presented for the grant is to build a standalone Emergency Operations Center. Currently if we have to open Emergency Operations Center, I had to gather stuff up and take it to 9-1-1 to use their training room. With this money we're looking at remodeling where Building Inspections was beside the Board of Elections and the post office. With a few projectors, tables, administrative offices for EMS, it will be everything there. If we have to open an Emergency Operations Center, I can do an immediately versus it taking me a couple hours to do that. It's 100 percent or no money or match from the county. The second one

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is a grant through the Community Foundation. That grant is to purchase body armor to put on the ambulances. It's not individual body armor, but every person will have enough to have two. It will come in varying sizes so everybody can check out one at the beginning of the shift, whatever size they need, and have it during their shift and turn it back in at the end of the shift. The amount of that grant is twelve thousand dollars.

County Manager Miller said so Commissioners we're happy to answer any questions you may have. Commissioner McVey said does twelve thousand dollars get everybody a vest that on the job? Mr. Lynch said it's everybody that's on an ambulance. I mean each individual person does not have a vest that they can take with them. Commissioner McVey said they can check them out and Barry Lynch said right, they check them out.

County Manager Miller said Commissioners, I'll just add to that. There's also programs in the NCACC that provide body armor especially for EMS providers. I encourage EMS to work with the NCACC. I think they can receive two to three sets of body armor per year. So I would encourage EMS to do that, and I hope that their shift advisors will move forward with working with the NCACC to do that.

A **motion** was made by Commissioner McVey and seconded by Commissioner Jefferies and **carried unanimously** to accept the Emergency Services Grants. (Ayes: Commissioners Dickerson, Jefferies, McVey, Yarbrough, Rose, and Holt)

County Manager Miller said just for clarity, Commissioners that was approving both grants, and the Board confirmed by saying yes.

COUNTY MANAGER'S UPDATES:

The County Manager said Commissioners, I have a couple updates for you today. We received our health insurance renewal rates from our health insurance pool, and this upcoming fiscal year we're looking at a 3.3% increase. That equates to about \$71,000 for FY (fiscal year) 2023-24. I will say that the average increase for health insurance is between 8 and 12 percent. So I think we're fairly fortunate to see a 3.3% increase. Since we started participating in the health insurance pool, we've seen very, very minuscule increases while surrounding counties and other organizations tend to see the 8, 10, 12, or 30% increases. So I wanted to let the Board know about the \$71,000 increase specifically because the Board's going to have to make the decision. Not tonight, but fairly quickly. The decision is how we want to handle this moving forward. The reason that we have to have a decision fairly quickly is because it allows the health insurance pool folks to prepare the literature that they're statutorily obligated to provide to our employees by the renewal period, which is June 30th. July 1 starts the new period, but the renewal period starts a month beforehand. So I think it starts June 1st, and the new term will start July 1st. So we're going to need to know that so they can put together their information for our employees. Currently, as some of you on the Board may know, for insurance our county employees pay \$15 a month. We have about 230 county employees that participate in our health insurance plan.

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Whether the county decides to pick up the initial cost, have the employees pick up additional cost, or put together some kind of hybrid plan is what we're going to need a decision from the Board on. I can tell you that if you look at the \$71,000 or the 230 employees, they will be looking somewhere around \$13 per paycheck increase for county employees, if the county employees absorb all that cost. Now that's \$26 and \$15, so that would move the employee cost to \$41 per month. It may not sound like a lot, but it is. So I'll just ask the Commissioners to keep that on their mind. I'm happy to answer any questions you may have Health Insurance Pool or about our employees and the way we calculate their payments into the pool whether you want to ask them tonight, individually or whenever. So if you have any questions, I'm happy to answer them. Vice Chairman Dickerson said yes Mr. Miller I have a question. In reference to that, shouldn't that item have been included to be talked about during the work session about salaries? The salary increase that's being asked for by the county. County Manager Miller said we definitely can include it in that. Vice Chairman Dickerson said I think that would go hand in hand with that. County Manager Miller said okay. We definitely can include that there. Are there any other questions?

County Manager Miller said so I also want to give the Board the most recent update I have on the 2020-2021 financial audit. As you know, the audit has yet to be prepared due to the software conversion that took place in 2020 which left us with incomplete data and unreliable ending balances. The Isley team has assisted the Finance Department in correcting those problems as well as re-entering and organizing all financial transactions. They have relayed to us their intention to be complete with their work on this phase by January 30, 2023. So good news. The end of this month, we think the Isley team will be finished recompiling that year's financial data. After that phase is complete, our financial statements will need to be prepared and submitted to the auditing firm. After that the auditors can complete the audit. So theoretically, if all goes according to schedule now and the auditors can continue when presented with the financial statements... I spoke to our auditors today, and he said he needed to check with some staff and he would get back with me as soon as he could. I didn't hear back from him today, but theoretically we may be able to submit our audit by mid-April. I'll keep the Board informed and updated on the progress moving forward, but I really want to reiterate that to date there have been no findings of malice or ill-intent. There's no missing funds. No fraud has been detected. This really is seen as a product of the conversion from the Legacy Accounting System to the new system as we've reported multiple times. The Board, maybe not this Board, but the Board has heard from the accountants we're working with in the past. Are there any questions?

Commissioner McVey said yes sir. When this goes to the auditing firm, is this going to be the same auditing firm we been using? County Manager Miller said we had a three-year contract with that audit firm. This would be the third year of that commitment. So as it stands right now, yes. I think that's what our audit firm, the representative that I spoke with today, I think that's what he wanted to speak with the rest of his team about. His concern is to have manpower to complete the audit at his stage of the game. This being January-February time frame, for the

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most part they do do some full-time governmental auditing, but for the most part they are tax auditors and tax accountants. So they're getting ready to move into tax season. I think what they're wanting to make sure of is that they have the manpower to move forward. Rest assured, if they don't or if they can't, we have spoken with other firms that are willing to move forward with us and complete the audit. Commissioner McVey said and their contract is up this year? County Manager Miller said the 2020-2021 audit would be their last audit contractual.

Commissioner Holt said so when they turn this over to you, it sounds like there's three months between when they actually turn things over to the State. What will happen or what are you doing in that time? County Manager Miller said so our auditors actually submit that to the State as soon as they're finished. So they'll make the presentation. Commissioner Holt said so at the end of January if you are not submitting it until April, what's going on? County Manager Miller said so the reconstruction of the finance system will be complete at the end of January. Then we have to draft our financial statements to provide to the auditors. They require, and we have our Finance Director with us, but they require mountains of paperwork. Much of which we've already provided to them. Much of that they already have, but we still have those financial statements we need to draft. So drafting those financial statements and then submitting those to the auditors, we believe may take a month. I'm being generous, but it may take two weeks. I don't know. Commissioner Holt said just helped me here then. When you say the reconstruction would be done at the end of this month, so that would be back audit we have. County Manager Miller said the reconstruction... Okay, so let me start from beginning and lay this out. When we went through the software conversion, there were issues within the conversion that made it almost impossible. So you have a chart of accounts. You've seen a copy of our budget right, and not the budget ordinance. The big thick book, where you have two or three thousand line items. So that's the chart of the accounts. In the conversion, there were accounts that weren't mapped over correctly. So you might have two or three lines from Family Services that showed up in Maintenance for instance. I think that was one of the things. Right? The Finance Director clarified the error. Then County Manager Miller said okay, so Family Services and the Senior Center. So those accounts got mixed together, and there were hundreds of these line items in the charter accounts that didn't match up the way that they were supposed to. There were a lot of outlying items from the chart of accounts that just were not there anymore. They were completely left off. So that was one of the major issues that Finance encountered when they started trying to provide the data to the auditors. It became clear really quickly that this chart of accounts was messed up. We had moved forward with trying to reconstruct. So basically what the Isley team has been working on for quite some time is reconstructing this chart of accounts. Then re-entering all of the data from the fiscal year, every debit and every credit back in. Commissioner Holt asked which fiscal year? County Manager Miller said 2020-2021. Entering that data back into that system and provide, when available, documentation on the transactions. There were journal entries made for a million dollars that the journal entry was a combination of five or six different things. Right? One of the things that we've had to do is go back through and

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identify what these things were to make that match the journal entry and to provide back up for the system. So there's been a lot of that type of work being done. I'm not doing this justice to be honest with you, but these are two of the larger issues that that we've had and we've faced. There's been multiple other smaller issues that just when you think you'd get moving in the right direction and moving well another one of these programming type issues would come to light. Commissioner Holt said I think you are kind of going around the question. What I'm asking you is at the end of this month, I said it first time, is it considered the reconstruction that is going to be completed. County Manager Miller said that's correct. Commissioner Holt said all right so then you have to do the audit. County Manager Miller said yes. Commissioner Holt said you'll have the numbers. It's kind of like your finding out where you're at or how much money you did have so you could balance your checkbook. County Manager Miller said yes. Commissioner Holt said okay, and you're saying it will take you till April to do that. County Manager Miller said no. Commissioner Holt said okay. So what will you be submitting in April? County Manager Miller said so it'll take us approximately a month or it may take two weeks. But I'm going to say a month to put together the rest of the financial documents that we need to submit to the auditors so they can do the audit. Then we think theoretically it will take the auditors about a month to complete the audit. Upon the completion of the audit, the auditors will give a presentation or report to this Board, and they will submit the audit to the LGC. We don't submit the audit to the LGC. Commissioner Holt said so you think that will be in April. County Manager Miller said I think theoretically we can get there by mid-April. Now a lot of this is completely out of our hands. I'm giving you a theoretical timeline which I hate to do. Because truthfully it's up to the auditor and how fast the auditor can work on it. Their firm, they've got other clients. They've got other things that they're dealing with. That's why I wanted to reach out to the auditor today to find out where they were at and find out if they would be able to do this in a timely manner. We're ready to move along with it. We're ready to get it done and over with, but we've got to be able to provide accurate information to them. That's where we're at now.

Vice Chairman Dickerson said Mr. Miller, will we have this information before we start the budget process? County Manager Miller said well you said that you wanted to start the budget process earlier. Vice Chairman Dickerson said as early as we can. County Manager Miller said we may or we may not. Theoretically if you want to start the budget process early, I would say no. I would say you will have it before you vote on the budget.

Commissioner Yarbrough said Mr. Miller a couple of questions. County manager Miller said okay. Commissioner Yarbrough said you're talking 2021 correct for this particular audit? County Manager Miller said fiscal year 2021; yes. Commissioner Yarbrough said when that audit, let's just say we get a clean bill of health and the auditors present it to the state. Everything is lovely. Then we've got to go through the 2021-22 audit. Am I correct? County Manager Miller said that's correct. Commissioner Yarbrough said and we're working on the 2022-23 budget. That's what we are in now. County Manager Miller said yes, that's correct. Commissioner Yarbrough said what's the timeline, just say we get this 2020- 21 done and everything is fine. When do you

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foresee the 2021-22 audit taking place? County Manager Miller said so as soon as we get the ending balances for 2020-21, Jennifer please correctly if I'm wrong, but I don't see the 2021-22 audit or us having issues with the 2021-22 audit. Then County Manager Miller asked Jennifer Hammock, Finance Director do you? I think we're waiting on the ending balances from 2021 to be able work forward. Commissioner Yarbrough said I understand that you can't do 2021-22 until 2020-21 is right. I know there's a lot of twenties running together. So I understand that, but what I'm asking is, is that going to be the following fiscal year audit once this 2020-2021 audit is complete. The 2021-22 budget audit, will it just automatically take place. County Manager Miller said no. We firmly plan, one way or another this Board will see a new audit contract or audit proposals for maybe the same or maybe a different firm moving forward. So this will continually be back in front of this Board, and you'll have to approve the auditors that perform the 2021-22 audit. So this Board will approve that contract with those auditors. Commissioner Yarbrough said okay. When in a perfect world, fiscal year ends June 30th. When is that audit due to the State. County Manager Miller said October. Commissioner Yarbrough said so we are way behind. County Manager Miller said we are. Commissioner Yarbrough said how close are we to having our finances taken over by the State? I'm sure we are on the watch list. County Manager Miller said so yeah, we're on the unit assistance list. So I would expect that not to be a surprise to anyone. So is Yanceyville, and so is Milton. They're all on the unit assistance list. There's a total of 149 governmental entities on the unit assistance list. There is 4 that have been taken over. One is a water authority, two are small jurisdictions, and one is a jurisdiction that encountered significant fraud. So more than half of the jurisdictions that are on the unit assistance list have been on the unit assistance list for three or more years. We have been on the unit assistance lists for two years. So I don't want to get out ahead of myself and say that I don't think the folks... Commissioner Yarbrough said but the majority of them are municipalities? County Manager Miller said yes. We definitely need to move forward, and the majority of them are municipalities. You're correct. So we're currently working with the LGC's unit assistance list. We are working with the LGC to comply with the requests that they've made of us. We're also in conversations with the NCACC, who's recently formed a new branch to assist local governments with unit assistant list consulting, and thankfully that's a free service to the county. So we're doing everything that we can to rid ourselves of this unit assistance list. So we think we'll get there. Not this year, but we'll get there. Is there any other questions?

I do have one other update. I'd like the Board to join me in just wishing our Clerk to the Board, Carla Smith, a happy birthday. Today is her birthday, and she's spending it here with us at 7:30 at night. So I'm tickled to death with Carla, if you'll join me in wishing her a happy birthday.
[Applause]

County Manager Miller said one more thing Mr. Vice Chair. We had representative Ted Budd's liaison, Sam Shumate, to come by, and he presented us with this picture and plaque. Let me get back to the mic. This copy of the Congressional record. This is something really unique for Representative Budd to do. He does a very limited number of these recognitions every year, but

it reads: House of Representatives is recognizing Caswell County. The Honorable Ted Budd of North Carolina in the House of Representatives Wednesday, June 8, 2022. So this was read on the floor in the House of Representatives. Mr. Budd: Madam Speaker, I rise today to congratulate Caswell County for celebrating its 245th anniversary. Caswell County has a rich history and a celebration of the county is a celebration of the people who made the region home. Established June 1st, 1777. During the Revolutionary War, the county was named in honor of Richard Caswell, one of North Carolina's delegates to the Continental Congress and the state's first non-colonial government Governor. Throughout the years, Caswell County has left an incredible mark on the trajectory of the old north state. It was the birthplace of many distinguished North Carolinians such as our Father of Education, Archibald Murphy, and it was the home of the acclaimed furniture maker, Thomas Daye. The county's farmers developed the land into an agricultural powerhouse for over two centuries, and they've gained international renown for discovery of the region's distinct brightleaf flue-cured tobacco. Caswell County is fortunate to continue to have residents and community leaders who are proactively engaged on the top issues facing the county and are always looking to improve the quality of life for its citizens. Madam Speaker please join me in congratulating the people of Caswell County for celebrating this momentous anniversary. It is my sincere hope that the county will continue to prosper over the next two centuries and beyond. The Honorable Ted Budd, member of Congress. The framed recognition was presented to the Board. Vice Chairman Dickerson said thank you for the presentation.

COMMISSIONER COMMENTS:

Commissioner Jefferies: I have one for the County Manager. I was reading in my iPad about the 1.5 million dollars that the Federal Government was going to put out, and small counties would get like \$15 million. Have you seen that County Manager? I read it somewhere. County Manager Miller said I'm sorry. The 1.5 million for what? Mr. Jefferies said the 1.5 million dollars that the Federal government was going to put out to the state of North Carolina, and 1\$5 million was going to be presented to small counties. I didn't know whether you had heard about it, but you've got to complete the application by February 28th. County Manager Miller said are you aware Carla? I'm not necessarily aware of what you're speaking of, but I'm happy to look into it.

Commissioner Yarbrough: I do have one item for the County Manager. Mr. Miller, since before the time is fast approaching. There is one thing I would like is for you to make this Board aware of and myself personally. Just give us a break down of the county departments, the number of employees per department, and county vehicles assigned to each department.

Commissioner Rose: I wanted to bring this up to the Board and the County Manager. I received an email back on the 6th of December from Shannon Moretz, with Compassion Healthcare. It's based out of the Caswell Family Medical Center. Apparently back in September there was a meeting that took place between them and Piedmont Community College. They hosted a

Community Conversation meeting concerning the casino. During this meeting it was found out that apparently the Dan River Regional Foundation had paid for some negative impact studies for Danville and Pennsylvania Counties. Caswell was not included in the studies. Basically what it is the casino is looking at giving the portion of their profits back to the counties because of the negative impact a casino will bring. Apparently there was a conversation that took place between Mr. Stephen Gould, I may not be pronouncing that correct. When he was asked about this he said no one from Caswell had reached out to him concerning the casino or the impact it would have on Caswell, but he made it very clear that Caswell would have to reach out to him. I just felt like that this should be something we should look at. I mean we're right across the line, and all the traffic was coming up and down 86 going to the casino. I don't know if Dan River Regional Foundation has a way to piggyback us onto the initial impact studies that were done, or if it would have to be another one done specifically for Caswell. We do a lot with the Regional Foundation. I think it's worth looking into it. I mean worst case scenario is they say no we can't help you. That's all we've lost, but I think we are going to face some negative impacts. I just wanted to bring it up before the Board and let the Board know.

Commissioner McVey asked if we need to make a motion for that to be checked into? County Manager Miller said no. So Commissioners, what I'll tell you is we're already working with the School of Government and Piedmont Electric to have one of these impact studies created for us, and the fact is we don't know what we don't know on the casino having connotations and not a lot of negative reactions. But I also have a lot of possible subsidies too. So the School of Government has a ballpark price to us to have a study completed, and on the surface it's not expensive at all to have our own study completed. I'm happy to talk with the Dan River Regional Foundation to see if they are willing to fund the study. I plan to talk with some grant organizations anyway to help fund the study. I think Piedmont Electric might even be willing to help fund the study. So Commissioner Rose what you are speaking of, we already got in the works but we are kind of on their waiting list. I think it will be March or April before they would be able to start with us. I think it was March or April. Commissioner Rose said well I don't think it would hurt to talk with someone at the Dan River Regional Foundation. From what I gathered they did those two studies. County Manager Miller said yeah that's great. Commissioner Rose said they took care of the costs and the Casino apparently has given back some of their proceeds and profit to Danville and Pennsylvania Counties. It'd be nice I mean if Caswell and I'm just throwing out a number say it was \$50,000. That would be \$50,000 more than we had. I think it's worth checking into. County Manager Miller said we're happy to do that.

Commissioner Dickerson: Well I have one comment to make in reference to the take-home vehicles. I also would like to have added to that feedback which employees are taking these vehicles home as take-home vehicles. And what the justification for each person is. County Manager Miller said okay.

ANNOUNCEMENTS AND UPCOMING EVENTS:

January 3, 2023

- January 16, 2023 Martin Luther King Jr. Day Observed- County Offices will be closed
- January 17, 2023 Commissioners Meeting at 6:30 pm

CLOSED SESSION:

A **motion** was made at 7:44 pm by Commissioner McVey and seconded by Commissioner Yarbrough and **carried unanimously** to prevent the disclosure of information that is privileged or confidential, which is hereby acknowledged NCGS 143-318.11 (a) (1), and to consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee. NCGS 143-318.11(a)(6). (Ayes: Commissioners Dickerson, Jefferies, McVey, Yarbrough, Rose, and Holt)

ADJOURNMENT:

A **motion** was made at 8:45 pm by Commissioner Yarbrough and seconded by Commissioner McVey and **carried unanimously** to adjourn the meeting. (Ayes: Commissioners Dickerson, Jefferies, McVey, Yarbrough, Rose, and Holt)

Carla R. Smith
Clerk to the Board

John Dickerson
Vice Chairman

January 3, 2023

BUDGET AMENDMENT NO. 5
CASWELL COUNTY, NORTH CAROLINA
Amending the 2022 - 2023 General Fund Budget

BE IT ORDAINED by the Caswell County Board of Commissioners:

Section I: Caswell County General Fund Expenditures and Revenues: The General Fund is hereby Increasing/Decreasing the following lines in the amounts indicated:

	2022 - 2023 Original Budget	Increase (Decrease)	2022 - 2023 Amended Budget
EXPENDITURES			
CASWELL PARISH	\$ -	\$ 5,000.00	\$ 5,000.00
TOTAL EXPENDITURES	\$ -	\$ 5,000.00	\$ 5,000.00
REVENUES			
APPROPRIATED FUND BALANCE	\$ 2,045,929.00	\$ 5,000.00	\$ 2,050,929.00
TOTAL REVENUES	\$ 2,045,929.00	\$ 5,000.00	\$ 2,050,929.00

EXPLANATION: Funds have been appropriated to the Caswell Parish to be used for heating and fuel assistance for Caswell County residents.

ATTEST:

Carla L. Smith

Clerk to the Board

01/03/2023

Date

**BOARD OF COMMISSIONERS FOR
THE COUNTY OF CASWELL:**

John Hickman

Chairman of the Board