



Town of Archer Lodge

AGENDA

Regular Council Meeting

Monday, August 7, 2023 @ 6:30 PM

Jeffrey D. Barnes Council Chambers

NCGS § 143-318.17. Disruptions of official meetings.

A person who willfully interrupts, disturbs, or disrupts an official meeting and who, upon being directed to leave the meeting by the presiding officer, willfully refuses to leave the meeting is guilty of a Class 2 misdemeanor.

Page

1. WELCOME/CALL TO ORDER:

- 1.a. Invocation
- 1.b. Pledge of Allegiance

2. APPROVAL OF AGENDA:

3. OPEN FORUM/PUBLIC COMMENTS:

(Maximum of 30 minutes allowed; 3 minutes per person)

4. ORGANIZATIONAL ITEMS:

- 4.a. Welcome Patrick Kostka, Archer Lodge's new Animal Control Officer
- 4.b. Administration of Oath of Animal Control Officer Patrick Kostka by Mayor Matthew B. Mulhollem

5. CODE ENFORCEMENT OFFICER'S REPORT:

- 3 - 5 5.a. Code Enforcement Monthly Report
[Archer Lodge Monthly Report](#)

6. CONSENT AGENDA:

- 6 - 18 6.a. Approval of Minutes:
20 Feb 2023 Budget Planning Retreat Minutes

06 Mar 2023 Regular Council Meeting Minutes

[Budget Planning Retreat - Monday, 20 Feb 2023 - DRAFT](#)
[Regular Council - Monday, 06 Mar 2023 - DRAFT](#)

7. DISCUSSION AND POSSIBLE ACTION ITEMS:

- 19 - 33 7.a. Discussion and Possible Action of Appointing a Town of Archer Lodge Representative for the Triangle J Council of Governments
- 7.b. Discussion and Possible Action of Approving the Rebranding of the Triangle J Council of Governments to Central Pines Regional Council
- 19 - 33 7.c. Discussion and Possible Action of Engaging May & Place, PA to Audit Financial Records and Approving the Audit Contract for Fiscal Year Ending June 30, 2023
[Audit Engagement Letter Yellow Book 2023](#)
[2023 Audit Contract](#)
- 34 - 35 7.d. Discussion and Possible Action of Approving the Updated Town of Archer Lodge Volunteer/Coaching Application
[Archer Lodge Volunteer/Coaching Application](#)
- 36 - 37 7.e. Discussion and Possible Action of Approving the Updated Affidavit of Parent, Guardian, or Legal Custodian of Employment, Internship, or Volunteer of Minor Age at the Town of Archer Lodge
[Affidavit of Parent, Guardian, Legal Custodian](#)

8. HUMAN RESOURCES OFFICER/TOWN CLERK'S REPORT:

9. PARKS AND RECREATION DIRECTOR'S REPORT:

10. MAYOR'S REPORT:

11. COUNCIL MEMBERS' REMARKS:

(non-agenda items)

12. ADJOURNMENT:



PROTECTING QUALITY OF LIFE

Alliance Code
Enforcement LLC

Monthly Report
Town of Archer Lodge

Updated
July, 2023

ADDRESS	VIOLATION	STATUS
-----	JP/JV	OPEN
105 Buckhorn Ln	JP/JV	ABATED
120 Buckhorn Ln	JV	OPEN
113 Buckhorn Ln	JV	OPEN
143 Buckhorn Ln	OL	OPEN
118 Buckhorn Ln	JP	ABATED
620 Whitetail Ln	JV/AC/JP	OPEN
221 Wyndfall Ln	AC	ABATED
67 Wheatfield Ln	OL/JP	ABATED
7823 Covered bridge Rd	JP	ABATED
14960 Buffalo Rd	OL	OPEN
104 Harding Dr	OL	ABATED
35 Harding Dr	OL	ABATED
37 Harding Dr	OL/JP	ABATED
49 Richmond Dr	OL/JP	OPEN
111 Coharie Dr	JV/OL	OPEN
147 Coharie Dr	JV/OL	OPEN
112 Seminole Dr	JV/JP/OL	ABATED
116 Seminole Dr	JP	OPEN
21 Mcpoole Ln	OL	OPEN
390 Forest Oak Dr	JV	OPEN
212 Forest Oak Dr	JV	OPEN
148 Sanidine Ln	OL	OPEN
202 Sanidine Ln	JV	OPEN



PROTECTING QUALITY OF LIFE

Alliance Code
Enforcement LLC

Monthly Report
Town of Archer Lodge

Updated
July, 2023

HIGHLIGHTS

- 09 Notice of Violations were issued.
- 09 Cases abated.
- 06 Cases working on being abated.
- 21 Signs picked up.
- 09 new cases were open, and I conducted follow ups on previously open cases.
- Inspections, follow ups and in person meetings or attempted in person meetings are always completed or attempted prior to sending notices.
- I received a direct complaint about 390 Forest Oak Dr and 212 Forest Oak Dr as well as 148 Sanidine Ln and 202 Sanidine in reference to OL/JVs.
- I met with AC regarding 620 Whitetail on July 12th at the property the owner of the chickens was issued 2 citations for the total amount of \$7600.00.
- Working with several property owners on getting fitted car covers for nuisance vehicles.

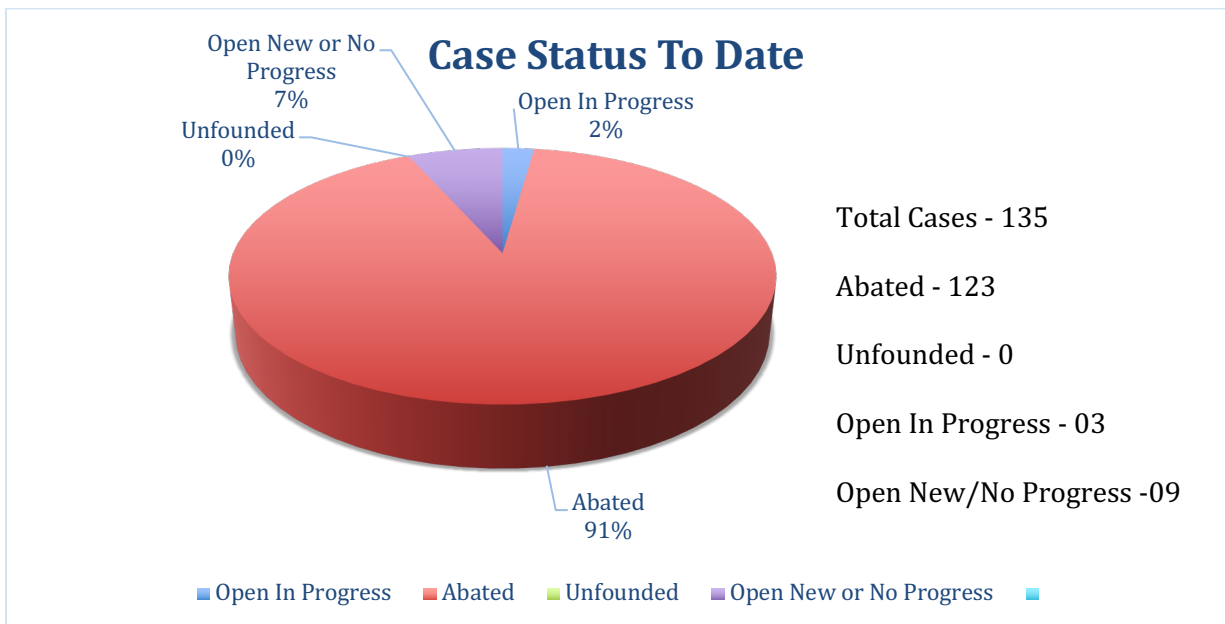
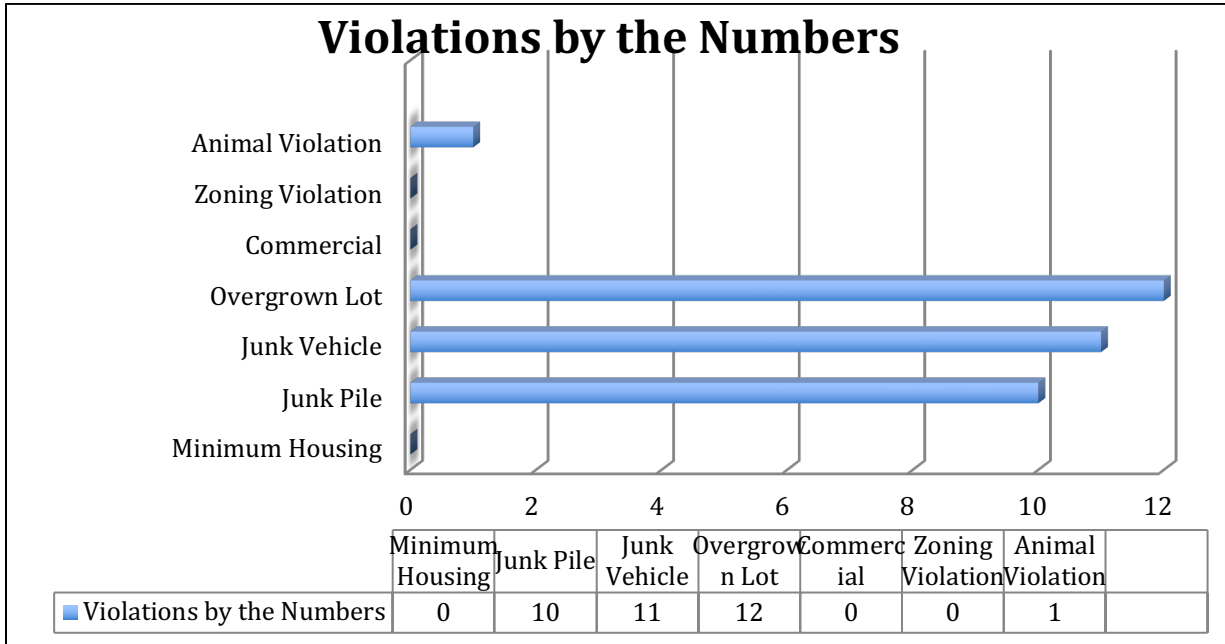


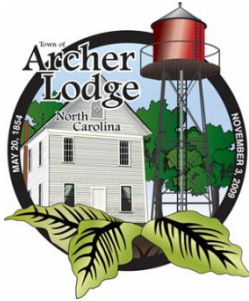
PROTECTING QUALITY OF LIFE

Alliance Code
Enforcement LLC

Monthly Report
Town of Archer Lodge

Updated
July, 2023





**Budget Planning Retreat - Minutes
Monday, February 20, 2023**

COUNCIL PRESENT:

Mayor Mulhollem
Mayor Pro Tem Castleberry
Council Member Bruton
Council Member Jackson
Council Member Purvis
Council Member Wilson

STAFF PRESENT:

Bryan Chadwick, Town Administrator
Kim Batten, Asst. Town Admin./Finance Officer
Chris Allen, Parks & Recreation Director
Mike Gordon, Previous Town Administrator
Jenny Martin, Human Resources Officer/Town Clerk
Joyce Lawhorn, Deputy Clerk

COUNCIL ABSENT:

MEDIA PRESENT:

1. DINNER

- a) **Dinner was served at 5:45 p.m.**
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2. WELCOME ~ MAYOR MULHOLLEM

- a) **Mayor Mulhollem called the Budget Planning Retreat to order at 6:32 p.m. in the Jeffrey D. Barnes Council Chambers located at 14094 Buffalo Road, Archer Lodge, NC and declared a quorum present. He thanked Staff for arranging for food to be provided.**
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3. INVOCATION & PLEDGE OF ALLEGIANCE:

- a) **Council Member Jackson offered the invocation.**
-

- b) **Mayor Mulhollem led in the Pledge of Allegiance to the US Flag.**
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4. FINANCIALS ~ KIM BATTEN

- a) **Interim Financial Reports for January 2023**

Ms. Batten provided an overview of the January 31, 2023 financials. She noted that the budget is 58% completed for the fiscal year. She explained that \$200,000 was transferred from the Capital Reserve Fund to the General Fund for the restrooms at the park. Ms. Batten shared that the revenues collected year to date is 64%, and the expenditures spent year to date is 64%. Ms. Batten also shared that the General Fund is roughly \$487,000 higher in revenues compared to expenses.

Regarding the Capital Reserve Fund, Ms. Batten explained that it is in the negative because of the transfer of funds to the General Fund.

Regarding the Park Reserve Fund and the Public Safety Reserve Fund, Ms. Batten shared that each had received their share of investment earnings and that the Park Reserve Fund had a two-cent transfer of taxes that had come in. She explained that the Town is anticipating collecting more, but it's not the end of the fiscal year yet.

In comparing January 2023 with January 2022, Ms. Batten noted that revenues and expenses were higher this fiscal year with an increase of \$401,000 and \$53,000.

No further comments or discussion.

5. BUDGET OFFICER / TOWN ADMINISTRATOR ~ BRYAN CHADWICK

- a) **Budget Ideas by Department**
- **Governing Body**
 - **Administration (Finance, Human Resources)**
 - **Public Buildings (Facilities, ALVM, Capital Outlay)**
 - **Public Safety (Law Enforcement, Animal Control, Fire Department)**
 - **Public Works (Streets Lights, Sidewalks, Banners, Signage)**
 - **Parks and Recreation (Equipment, Town Park, ALCC)**
 - **Planning and Zoning**

Mr. Chadwick asked for budget ideas which appears as follows:

Governing Body:

- Replacement of chairs in the Council Chambers.

Administration:

- Membership fees and conferences.
- Future positions - Town Planner and Parks and Recreation.
- Edmunds software for annual fees.

Public Buildings:

- Parking pad at Veterans Memorial Site.
- Parking at soccer field beside Town Hall.
- Extension of existing fence at soccer field requiring pedestrians to cross over Buffalo Road at the crosswalk.
- Processing brick paver orders and the installation at the Veterans Memorial Site.
- Funds for flags and flowers for the Veteran Memorial Site.
- Recommendation to provide Eagle Scout projects that would benefit the Town.

Public Safety:

- Contract with the Johnston County Sheriff's Office.
- Potential cost increase for Animal Control Services.
- Possible Fire tax increase.

Public Works:

- Suggested that the existing flashing speed limit sign near the intersection of Buffalo Road and Archer Lodge Road remain at that location to remind drivers to watch their speed in the area, and recommended purchasing another flashing speed limit sign to use as needed in other areas that are unsafe.
- Recommended contacting NCDOT to request a speed limit reduction on Castleberry Road at the new park.
- Discussed sidewalk liability and them being up to code.
- Recommendation of decorative streetlights to be included in the budget as a future project.
- Recommendation of additional streetlights in Town near the new park and near the middle school.

Parks and Recreation:

- The possibility of a couple of schools in the area to provide a location for Parks and Recreation programs.
- Equipment for sports must be purchased.
- Maintaining Parks and Recreation equipment.
- Expense for part-time staff for grounds maintenance, score keeping, and officials.
- Discussed the possibility of grants to help with expenses.
- Discussed partnering with other agencies and the contracts that go along with that.
- The Fee Schedule will include the Parks and Recreation fees which will include the cost for residents and nonresidents, as well as the cost for field rentals.
- We have an annual fee for the Parks and Recreation software that we currently use through Edmunds. There will be an additional scheduling software app that will be needed in the future, but that hasn't been included in the proposed budget at this time.
- CPR training and safety equipment will be necessary for Parks and Recreation Staff.
- Consideration of accepting sponsorships.
- Recommendation of having a bench to recognize the Smith family and having other benches along the walking trail at the park.
- Discussed offering classes and programs.
- Discussed the funds for the Archer Lodge Community Center for programs, parades, and maintenance.

Planning and Zoning:

- Alliance Code Enforcement, LLC to continue services for Town Planner and Code Enforcement.
- Chad Meadows, AICP, Code Wright Planners will continue his services for the Town.

Discussion of Code Enforcement services followed.

b) FY2023/2024 Budget Workshop

Ms. Batten assigned teams and their departments, which appears as follows:

Council Member Purvis and Ms. Lawhorn:

- Governing Body
- Property Tax

Mayor Mulhollem and Ms. Martin:

- Administration
- Tax Collection

Council Member Bruton and Mr. Chadwick:

- Legal
- Planning and Zoning

Mayor Pro Tem Castleberry and Mr. Gordon:

- Public Buildings
- Public Safety

Council Member Jackson and Mr. Allen:

- Video/PEG Media
- Parks and Recreation

Council Member Wilson and Ms. Batten:

- Public Works
- Debt Service/Fees
- Interfund Transfers

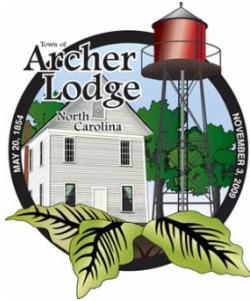
It was the consensus of Council and Staff for teams to discuss, edit, and review their assigned departments at their convenience and report their findings and discuss any concerns at the next scheduled budget meeting.

6. ADJOURNMENT ~ MAYOR MULHOLLEM

- a) Having no further business, Mayor Mulhollem adjourned the meeting at 8:46 p.m.**

Matthew B. Mulhollem, Mayor

Jenny Martin, Town Clerk



**Regular Council - Minutes
Monday, March 6, 2023**

COUNCIL PRESENT:

Mayor Mulhollem
Council Member Bruton
Council Member Jackson
Council Member Purvis
Council Member Wilson

STAFF PRESENT:

Bryan Chadwick, Town Administrator
Marcus Burrell, Town Attorney (Remotely)
Brandon Emory, Interim Town Planner
Kim P. Batten, Assist. Town Admin./Finance Officer
Chris Allen, Parks & Recreation Director
Mike Gordon, Previous Town Administrator
Chris Curry, Code Enforcement Officer
Jenny Martin, Human Resources Officer/Town Clerk

COUNCIL ABSENT:

Mayor Pro Tem Castleberry

GUEST PRESENT:

Girl Scout Troop 424

1. WELCOME/CALL TO ORDER:

a) Invocation

Mayor Mulhollem called the meeting to order at 6:31 p.m. in the Jeffrey D. Barnes Council Chambers located at 14094 Buffalo Road, Archer Lodge, NC and declared a quorum present. Council Member Jackson offered the invocation.

b) Pledge of Allegiance

The Girl Scout Troop that was in attendance led in the Pledge of Allegiance to the US Flag.

2. APPROVAL OF AGENDA:

a) No additions or changes noted.

Moved by: Council Member Wilson
Seconded: Council Member Purvis

Approved Agenda.

CARRIED UNANIMOUSLY

3. OPEN FORUM/PUBLIC COMMENTS:

(Maximum of 30 minutes allowed; 3 minutes per person)

a) No Public Comments.

4. CONSENT AGENDA:

a) Approval of Minutes:

**12 July 2021 Regular Council Meeting Minutes
02 Aug 2021 Regular Council Meeting Minutes
07 Sept 2021 Regular Council Meeting Minutes
20 Sept 2021 Work Session Minutes**

- 04 Oct 2021 Regular Council Meeting Minutes
- 01 Nov 2021 Regular Council Meeting Minutes
- 06 Dec 2021 Regular Council Meeting Minutes
- 18 Jan 2022 Regular Council Meeting Minutes (Rescheduled from 03 Jan 2022)
- 05 Dec 2022 Regular Council Meeting Minutes
- 07 Dec 2022 Special Meeting Minutes

Moved by: Council Member Wilson
Seconded by: Council Member Jackson
Approved Consent Agenda.

CARRIED 3 to 1

5. **RECOGNITION/PRESENTATION:**

a) **Proclamation - Girl Scout Week (Sunday, March 12, 2023 - Saturday, March 18, 2023)**

Mayor Mulhollem proclaimed Sunday, March 12, 2023 to Saturday, March 18, 2023 as Girl Scout Week by reading the Girl Scout Week Proclamation below. Mayor Mulhollem captured a picture with Girl Scout Troop 424, which was made up of Daisies and Brownies.



Proclamation

Celebrating Girl Scout Week and
the Importance of Girls' Leadership Development

WHEREAS, Girl Scouts is recognized as a national leader in providing the best leadership development experience in the world for girls; and

WHEREAS, Girl Scouts brings time-tested methods and research backed programs that speak to the strengths of girl leadership development, backed by more than 100 years of experience and expertise in the field; and

WHEREAS, in Girl Scouts, girls develop their leadership potential through activities that enable them to discover their values, skills and the world around them, connecting with others in a multicultural environment; and

WHEREAS, Girl Scouting is continuing a legacy of creating gender balanced leadership in the United States and the world in its second century of service to girls, by providing girls with the tools to become leaders dedicated to making this country and the world a better place; and

WHEREAS, Girl Scouts offers hands-on, girl-led, girl-centered learning in STEM, the outdoors, and entrepreneurship, and abundant opportunities to develop invaluable life skills, helping all girls take the lead early and often; and

WHEREAS, the Girl Scout Gold Award, the highest honor a Girl Scout can earn, acknowledges each recipient's power and dedication to not only bettering herself, but to making the world a better place for others; and

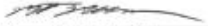
WHEREAS, Girl Scouts was founded in 1912 by Juliette Gordon Low whose life mission was to build girls of courage, confidence, and character and through her legacy continues to have an extraordinary influence on the lives of millions of girls across the country; and

WHEREAS, today, more than 50 million American women are Girl Scout alumnae and 2.6 million girls and adult volunteers are active members;

NOW, THEREFORE, LET IT BE PROCLAIMED by the Honorable Mayor and Town Council of the Town of Archer Lodge, do hereby applaud the commitment Girl Scouting has made to support the life and leadership development of girls and proudly proclaim the week of March 12-18, 2023

Girl Scout Week

Duly adopted this 6th day of March 2023.



Matthew B. Mulhollem
Mayor

6. DISCUSSION AND POSSIBLE ACTION ITEMS:

a) Discussion and Consideration of Renewing Deer Urban Archery for 2024 in the Town of Archer Lodge

Mayor Mulhollem commented that the Town has been having Urban Archery for several years and he hasn't had any complaints with the program. He noted that regular hunting is allowed during the regular season and this program is an extension of what is already allowed.

Mayor Mulhollem opened the floor for discussion. No further discussion.

Mayor Mulhollem called for a motion to renew the Deer Archery Season for 2024.

The 2024 Deer Urban Archery Season Renewal Form appears as follows:



Deer Urban Archery Season Renewal Form
(January 13 - February 18, 2024)

Town of Archer Lodge
Bryan Chadwick
14094 Buffalo Road
Archer Lodge, NC 27527

Name of Representative: Bryan Chadwick
Address: _____
City: _____ Zip Code: _____
Email Address: _____
Phone Number: _____

January 27, 2023

Please update any contact information that is not correct

Do you wish to participate in the 2024 Deer Urban Archery Season *(January 14 - February 19, 2024)* Yes ☒ No ☐

It is Wildlife Management policy to provide a complete list of participating municipalities to the hunting public in the Regulations Digest. Please indicate the phone number and/ or website to be listed in the 2023-24 Inland Fishing, Hunting, and Trapping Regulations Digest (Please Print)

Phone Number: 919-359-9727

Website: archerlodgenc.gov

Are there any changes to the map submitted with your participation letter? Yes ☐ No ☒

If "Yes", please attached a new map to this form. (No larger than 11"x17")

Please print and sign the name of the representative for the Town of Archer Lodge.

Name of Representative: Bryan Chadwick, Town Administrator

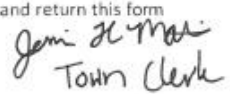
Signature: *Bryan Chadwick*

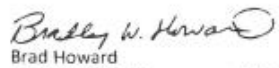


Thank you for your interest in the management of our state's wildlife resources. Please complete and return this form by mail to:

Terrell Eason, Program Support
Wildlife Management Division
1722 Mail Service Center
Raleigh, NC 27699-1700

Or email: terrell.eason@ncwildlife.org





Brad Howard
Chief, Wildlife Management Division
(919) 707-0050

Applications must be received by April 1, 2023 to be a part of the Deer Urban Archery Season

Mailing Address: Wildlife Management Division • 1722 Mail Service Center, Raleigh, NC 27699-1700
Phone: (919) 707-0050 • Fax: (919) 707-0067

Moved by: Council Member Jackson
 Seconded by: Council Member Wilson
Approved the 2024 Deer Urban Archery Season Renewal.

CARRIED UNANIMOUSLY

b) Discussion and Possible Action of Approving the Updated Assistant Town Administrator/Finance Officer Job Description

Ms. Martin shared that the Assistant Town Administrator/ Finance Officer Job Description included in the agenda packet covers all corrections and changes discussed at the last meeting.

Discussion followed to change the sentence starting with "Duties include" to "Administrative duties include".

Mayor Mulhollem opened the floor for any discussion. No further discussion.

Mayor Mulhollem called for a motion to approve the updated job description to include the suggested change.

Moved by: Council Member Wilson

Seconded by: Council Member Jackson

Approved the updated Assistant Town Administrator/Finance Officer Job Description to include "Administrative duties include", as presented.

CARRIED UNANIMOUSLY

c) Discussion and Possible Action of Executing a Lease & Use Agreement between The Town of Archer Lodge & The Archer Lodge Community Center, Inc.

Mr. Bryan Chadwick discussed the changes on the Lease & Use Agreement that Staff have been working on, with the assistance of Attorney Burrell, to finalize the agreement.

Mr. Chadwick noted the following items to be managed by the Town:

- Baseball fields
- Soccer field
- Associated Sports facility -Dugout/Bleachers etc.
- Use of the Picnic Shelter Restrooms
- Use of John Deere Infield Groomer and Reel Mower that is being leased by the ALCC.

Items to be excluded (will not be managed by the Town):

- Community Center building
- Amphitheater
- Playground
- Concession Stand
- Picnic Shelter

He shared that a representative from the North Carolina League of Municipalities (NCLM) will be visiting the Town to verify insurance coverages.

Attorney Burrell added that the contract will give the Town's Parks and Recreation Department full control over the use of the items listed. Discussion followed.

There were some concerns regarding the wording of a few sections in the proposed agreement. Suggestions were discussed to clarify, delete, and add information.

Attorney Burrell advised that he would make the changes. The updated agreement will be presented at the Regular Council Meeting in April.

d) Discussion and Possible Action of Approving the Parks and Recreation Partial Fee Schedule

Mr. Chris Allen presented the proposed fees for Parks & Recreation rentals and programs. Mr. Allen stated that he researched other local municipalities to be consistent with the rates. He determined the fees for the ballfields by taking into account the size and condition of the fields. Mr. Allen set residential and nonresidential rates, giving preference to the Town of Archer Lodge citizens. He explained that the Town will be offering hourly rates for field rentals, as well as half-day and full-day rates. He plans to start programs in the summer, such as flag football, kickball, and youth football.

Discussion followed.

Main Points of Discussions:

- Concerns with field rentals being doubled for nonresidents and the programs fees not being doubled. It was explained that the rates are the standard equation for municipalities. There was mention of maybe doing something to give the Town of Archer Lodge residents an incentive.
- Questions about if the green space, such as the future outdoor classroom, would be included in the rentals. It was explained that the rental fees for the green space areas have not been discussed at this point but that the Town will look into it and present it at a later date.
- It was explained that the fields can be rented out for more than just sporting events.

It was advised that Staff will review the items that have been discussed and will present recommendations at the Budget Session in two weeks.

The consensus of the Council was to move forward with the rental fees and not the programs fees.

Mayor Mulhollem called for a motion.

Moved by: Council Member Purvis

Seconded by: Council Member Wilson

Approved the Parks and Recreation Partial Fee Schedule for Field Rentals, excluding the Programs Fees as presented.

CARRIED UNANIMOUSLY

7. TOWN ATTORNEY'S REPORT:

- a) Attorney Burrell apologized for not be available to attend the meeting and thanked everyone for allowing him to participate remotely.**

8. TOWN ADMINISTRATOR'S REPORT:

- a) Mr. Chadwick reported that staff meetings are being held monthly to discuss any updates and goals. He mentioned that the Town will be providing training for Council and Staff on topics such as how to handle specific situations, team building, financial training, parks and recreation training, conflict training, personality training (Myers Briggs), etc..**

Mr. Chadwick shared that the Triangle East Chamber of Commerce will be partnering with Livability Media to promote areas by highlighting history, businesses, and other information in print and electronically. This will be no cost to the Town. He advised Council

and Staff that the Chamber of Commerce may request information on the history of the Town in order to share it in their magazine.

He shared that the fence at the Soccer field near Town Hall has been extended to the intersection of Buffalo Road and Archer Lodge Road (the 4-way stop) to encourage pedestrians to cross the road at the crosswalks and the Town will be considering signage for that area.

Mr. Chadwick shared that he and Attorney Burrell have been discussing the lease agreement with APC Cell Tower and that they hope to present it at the next Town Council meeting.

He informed Council that our Code Enforcement Officer, Chris Curry, has invited them to visit with him to view the case files, discuss any questions or concerns that they might have. He offered Council to schedule an appointment, if needed. Mr. Chadwick encouraged Council to do so.

Lastly, Mr. Chadwick explained that the NCDOT is wanting to meet with the Town of Clayton and the Town of Archer Lodge to discuss the pros and cons of coming out of CAMPO (North Carolina Area Metropolitan Planning Organization) and moving into a known Metropolitan Planning Organization (MPO). He described what it would like if the Town joined an MPO by stating that it would be like the NCDOT is a bigger fish in a smaller pond. He shared how it would benefit the Town in more ways. Council Member Bruton mentioned that there is an upcoming MPO 101 Training that might be helpful in making a decision.

9. HUMAN RESOURCES OFFICER/TOWN CLERK'S REPORT:

- a) Ms. Martin shared that she attended the State and Town Dinner in Raleigh, NC, along with Mr. Chadwick, Ms. Batten, and Mayor Pro Tem Castleberry. They had a good time at the dinner, and it was perfect for networking.

She also attended her first week of IIMC Clerk Certification Classes at the School of Government and noted that the next week of classes will be in June 2023.

Ms. Martin also participated in the Local Government Federal Credit Union (LGFCU) Summit. She reminded Council that she is a member of the LGFCU Advisory Council. She was able to share with the credit union the feedback that she had received from Staff prior to the summit meeting in regards to what the employees' needs would be from the credit union as they move away from State Employees Credit Union. Ms. Martin informed Council and Staff that the LGFCU offers the Town employees and citizens different classes on how to budget, etc.. They will also explain and share more financial information with our employees if the Town is interested. Ms. Martin shared that the summit was also a great place to network with other HR professionals in the area.

Ms. Martin shared with Council the HR projects that are going on currently to update the Town's new Edmunds software for HR, as well as future HR projects.

Discussion followed.

10. PARKS AND RECREATION DIRECTOR'S REPORT:

- a) **Mr. Allen shared that he was training on the new Edmunds Parks and Recreation software, which will allow the citizens to register for rentals/programs/sports and pay online.**

He explained that Riverwood Elementary School was not able to accommodate the Town with renting their facilities due to the school not having enough staff, but Mr. Allen is hoping that there will be a possibility in the near future.

Mr. Allen mentioned that Senior Games has been finalized with 200 participants this year, which is up from the previous two years. He noted that he will be overseeing the Track and Field portion of the event on March 25, 2023, at Clayton High School.

No further comments or discussion.

11. PLANNING/ZONING REPORT:

- a) **Mr. Emory shared that four permits were received the day of the meeting, which included the permit for the Town Park sign that will allow the Town to move forward with the park project.**

He reiterated Mr. Chadwick's illustration of being a large fish in a smaller pond by joining the NCDOT MPO. He explained that it would give the Town more authority in the direction it is going and allowing more input.

Mr. Emory reported that he will be meeting with Chad Meadows on Wednesday, March 8, 2023, to discuss revamping the Land Use Plan and the ETJ area for the Town and its urgency to implement the process. He will share his discussion with Mr. Meadows at the Town Council Meeting on April 3, 2023.

He informed Council if he doesn't have anything specific to present at the March 15, 2023 Planning Board Meeting, then his plans are to provide some level of training and that he would update the Council on what was discussed.

Mr. Emory gave recognition to Mr. Chris Curry. Mr. Emory had a citizen express their appreciation for Mr. Curry.

Mr. Emory also shared with Council that there is an irregular address issue; one parcel states 113 and the other states 113B. He informed Council that he will be working with the County to resolve this issue and mentioned his concerns for if there were a medical emergency at that location. Council Member Purvis shared about the history of the property and why they may be out of sequence.

Discussion followed.

Lastly, Mr. Emory informed Council and Staff that he contacted another cell tower group for pricing on a lease agreement to use as a comparison for the Town's proposed cell tower lease agreement.

12. CODE ENFORCEMENT OFFICER'S REPORT:**a) Monthly Report**

Mr. Curry shared the following update:

- 0 new cases have been opened
- 0 notice of violations were issues
- 16 cases were abated
- 17 notice of hearings were sent out
- 27 signs were picked up
- Inspections, follow ups and in-person meetings or attempted in-person meetings were made with all violators
- There were eleven more cases that were abated that had not been included on the report
- Once the abatement rate is updated, the number of cases abated will be 90%

Mr. Curry shared that this was really good for the Town. He also thanked Council for the opportunity to serve the Town of Archer Lodge.

No further comments or discussion.

13. MAYOR'S REPORT:

- a) Mayor Mulhollem reminded everyone of the Archer Lodge Community Center Annual Reverse Raffle will be on Friday, March 24, 2023, at 6:30 p.m. He noted that the raffle would be held at the Archer Lodge Community Center instead of the Archer Lodge Middle School Cafeteria and that the Community Center Committee will be serving a variety of food.**

14. COUNCIL MEMBERS' REMARKS:

(non-agenda items)

- a) Council Member Bruton shared that she has been having phone issues recently and advised everyone to try a different way of communication if she doesn't respond to her texts or calls.**
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- b) Council Member Purvis shared that on Tuesday, March 7, 2023, the Archer Lodge Community Center Senior Activities Committee will be having their first meeting with activities and lunch for the community. He noted that it will be held the first and third Tuesday of each month, unless otherwise noted.**
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- c) Council Member Jackson shared that it was good to see the step daughter of one of his closest friends that was in attendance with the Girl Scout Troop that was recognized at the beginning of the meeting. He added that she just did a year in Korea and is getting ready to go to Fort Campbell, Kentucky.**
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- d) Council Member Wilson shared a song to remind everyone of the beginning of Daylight Savings on March 12, 2023.**
-

15. ADJOURNMENT:

a) No further business.

Moved by: Council Member Wilson

Seconded by: Council Member Jackson

Adjourned meeting at 8:39 p.m.

CARRIED UNANIMOUSLY

Matthew B. Mulhollem, Mayor

Jenny Martin, Town Clerk

May & Place, PA

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 900
LOUISBURG, NC 27549
Bus: 919-496-3041
Fax: 919-496-6342

SCOTT H. MAY, CPA
DALE R. PLACE, CPA, CFE

July 13, 2023

To the Honorable Mayor and Town Council Members
14094 Buffalo Road
Archer Lodge, NC 27527

We are pleased to confirm our understanding of the services we are to provide the Town of Archer Lodge for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Archer Lodge as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Archer Lodge's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Archer Lodge's RSI in accordance with auditing standards generally accepted in the United States of America (GAAP). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Local Government Employees' Retirement System's Schedule of the Proportionate Share of the Net Pension Liability and Contributions.

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Archer Lodge's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

- 1) Combining and individual fund statements
- 2) Budgetary schedules and other schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standard* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and

are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Town of Archer Lodge and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

Improper revenue recognition due to fraud.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to

render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Archer Lodge's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Town of Archer Lodge in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed, and approved the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Mayor and Town Council; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of May & Place, PA, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the North Carolina Local Government Commission or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of May & Place, PA, personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we

will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Dale Place is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately July 31, 2023, and to issue our reports no later than October 31, 2023.

Our fee for these services will be \$7,000.00 plus \$5,000.00 for each federal and/or State major program as defined by the Uniform Guidance and/or the NC Single Audit Implementation Act for the audit and \$6,000.00 for the financial statement preparation. Our invoices for these fees will be rendered in accordance with the North Carolina Local Government Commission instructions as detailed in the contract. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the Town of Archer Lodge's financial statements. Our report will be addressed to the Town Council of the Town of Archer Lodge.. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Town of Archer Lodge is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

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

Very truly yours,

May & Place, PA

May & Place, PA

RESPONSE:

This letter correctly sets forth the understanding of the Town of Archer Lodge.

Management signature: _____

Title: Town Administrator, Bryan R. Chadwick

Date: August 7, 2023

Governance signature: _____

Title: Mayor, Matthew B. Mulhollem

Date: August 7, 2023

The	Governing Board
of	Primary Government Unit
and	Discretely Presented Component Unit (DPCU) (if applicable)

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name
	Auditor Address

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
-----	--------------------	-------------------------------------

Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: ☐ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:

Title and Unit / Company:

Email Address:

OR Not Applicable (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

Primary Government Unit	
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

DPCU FEES (if applicable)

Discretely Presented Component Unit	
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

SIGNATURE PAGE**AUDIT FIRM**

Audit Firm*	
Authorized Firm Representative (typed or printed)*	Signature*
Date*	Email Address*

GOVERNMENTAL UNIT

Governmental Unit*	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Pre-Audit Certificate*	Email Address*

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all
required signatures prior to submission.



Town of Archer Lodge

Volunteer/Coach Application

Archer Lodge is an equal opportunity employer that is committed to diversity and inclusion in the workplace. We prohibit discrimination and harassment of any kind based on race, color, sex, religion, sexual orientation, national origin, disability, genetic information, pregnancy, or any other protected characteristic as outlined by federal, state, or local laws.

PLEASE COMPLETE ALL INFORMATION TO THE BEST OF YOUR KNOWLEDGE AND PRINT CLEARLY

First Name:	Last Name:	
Home Address:		
City:	State:	Zip:
Phone:	Email:	
Shirt Size: AS AM AL AXL A2XL A3XL		

1. Are you 18 years of age or older? (Yes or No) _____
2. How did you learn about the Volunteer/Coaching Program? _____
(Website, Facebook, Friend/Family, etc.)
3. Provide a brief explanation of why you would like to be a Volunteer/Coach? _____

Please mark your availability (Circle all that apply):

<u>Day</u>	<u>Time Period</u>		
Monday	Morning	Afternoon	Evening
Tuesday	Morning	Afternoon	Evening
Wednesday	Morning	Afternoon	Evening
Thursday	Morning	Afternoon	Evening
Friday	Morning	Afternoon	Evening
Saturday	Morning	Afternoon	Evening
Sunday	Morning	Afternoon	Evening



4. What sports, programs, events, etc. are you interested in? (List all that apply.) _____

5. What age group(s) are you interested in? (List all that apply.) _____
6. Do you have previous Volunteer/Coaching experience? If so, explain. _____

Authorization and Certification

I certify that the information in this application is true, complete, and accurate to the best of my knowledge. I acknowledge that I am subject to the Volunteer Policy as established by the Town of Archer Lodge. I acknowledge that I am not entitled to any worker's compensation, medical, sick, pension, or any other benefits, which accrue to employees of the Town of Archer Lodge and hereby release the Town of Archer Lodge from any claims for any such benefits or for any other claim arising from the activities as a volunteer. I understand and acknowledge that by submitting this application, I am subject to a criminal history check, and the results of the criminal history check may disqualify me from volunteering/coaching with the Town of Archer Lodge in the sole discretion of the Town of Archer Lodge.

Volunteer/Coaching Applicant Name (Print)

Volunteer/ Coaching Applicant Signature

Date: _____



**Affidavit of Parent, Guardian or Legal Custodian
for Employment, Internship, or Volunteer of Minor Age
at the Town of Archer Lodge**

In the Matter of Applicant's Full Name:	Parent/Guardian/Legal Custodian Information Name:
Date of Birth: ____/____/____	Address:
Age:	City:
School Attending (if applicable):	State:
	Zip Code:
	Phone (primary):

The Parent, Guardian, or Legal Custodian of Applicant States as Follows:

1. I am the ☐ parent ☐ guardian ☐ legal custodian (as checked) of the child listed above.
2. My child resides or will be residing with the adult (hereinafter caregiver adult) listed below and the caregiver adult is domiciled at the address listed below.
Name of caregiver adult:
Address:
3. My child is a minor: ☐ Yes or ☐ No
4. My child is applying for (as checked):
☐ Employment ☐ Internship ☐ Volunteer (assistant coaching, programs, events, etc.)
5. I acknowledge and understand the following (as checked):
 - ☐ Certain criminal offenses or adjudications of a minor may or may not appear on a criminal background check.
 - ☐ The Town of Archer Lodge has adopted a Personnel Policy, which includes a Post-Offer Drug Screen, Physical Exam, Driver's License Check, and Criminal History Check Policy that states that all job applicants that are offered a position with the Town may be required to submit to a criminal history check. The Town shall rescind any offer of employment to any applicant who has an unacceptable criminal history check.
 - ☐ The Town of Archer Lodge has adopted a Personnel Policy, which includes a Volunteer Policy that subjects all volunteers to the Town's Drug & Alcohol-Free Workplace, Substance Abuse, and Drug and Alcohol Testing Policy as well as a criminal history check. The Town reserves the right to refuse the services of an applicant pursuant of the Volunteer Policy.



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Phone: 919-359-9727 | www.archerlodgenc.gov

6. I acknowledge and understand that because my child is a minor and certain criminal offenses or adjudications may or may not appear on a criminal history check, I certify the following (as checked):

- ☐ My child does not have any criminal misdemeanor or felony adjudications, which may or may not appear on a criminal history check, that would disqualify my child from employment, internship, or volunteering with the Town of Archer Lodge.

Signature of Parent/Guardian/Legal Custodian

Date

Signature of Human Resources

Date