



# FRANKLIN COUNTY BOARD OF COMMISSIONERS

Monday

June 1, 2026

Franklin Plaza Training Room, 279 South Bickett  
Boulevard, Louisburg, NC 27549

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SEASON OF PRAYER - 5:55pm, Commissioner Stuart May

CALL TO ORDER - 6:00pm, Chairman Roxanne Bragg

PLEDGE OF ALLEGIANCE

## 1. COMMENTS FROM THE PUBLIC

This is the time set aside by the Board of Commissioners to allow individuals five minutes each to address the Board on issues concerning the county. The total time set aside for public comments is 30 minutes.

## 2. CONSENT AGENDA

- A. [May 4, 2026 Minutes](#)
- B. [May 18, 2026 Minutes](#)
- C. [Resolution Adopting the 2027 Board of Commissioners Regular Meeting Schedule](#)
- D. [Releases, Adjustments, Refunds and Tax Collection Report](#)
- E. [Youngsville Planning Director, Review Officer Appointment](#)
- F. [FY26 Budget Amendment #10](#)
- G. [Audit Contract for Fiscal Year Ending June 30, 2026](#)

## 3. ACTION ITEMS

- A. [FY27 Budget](#)

The Board will discuss the FY27 Budget and consider approval.

**ACTION REQUESTED:** Consider approval of the FY27 Budget.

B. [Resolution Calling for an Alcoholic Beverage Election in Franklin County](#)

The Board will consider a resolution calling for a special alcoholic beverage election to be held on November 3, 2026, concurrent with the general election. The election would ask Franklin County voters to decide whether to permit the operation of ABC stores and the sale of mixed beverages in the unincorporated county. Under North Carolina law, Franklin County may not hold a mixed beverage election unless it either already operates an ABC store or holds an election on ABC stores at the same time. Because Franklin County does not currently operate an ABC store, both questions must appear on the ballot together. If approved, the ballot would also include votes on the sale of unfortified wine and malt beverages, as required by G.S. 18B-602(d).

Before a special election on ABC stores may be held, the County is required to negotiate a merger with a pre-existing ABC board operating within its jurisdiction. Several municipal ABC boards currently operate in Franklin County, and the County must reach agreement with one of them on board appointments, profit distribution, and other terms required by G.S. 18B-703, subject to approval by the Alcoholic Beverage Control Commission. Approval of this resolution would initiate that process. Adoption of the resolution authorizes the Clerk to deliver a certified copy to the Franklin County Board of Elections within three business days.

**ACTION REQUESTED:** Consider approval.

C. [Landscaping Services Contract](#)

David Bridle, Assistant County Manager, will provide a recommendation on the Landscaping Services Agreement managed by the Facilities Maintenance Department. The proposed Landscaping Services Agreement provides for landscaping and grounds maintenance services at 55 county facilities and sites. Three responses to the Request for Proposals were received on March 6, 2026. Mr. Bridle will present the bid tabulation and recommend awarding the contract. Budgeted amounts to fund this contract are included in the upcoming annual Facilities Maintenance budget.

**ACTION REQUESTED:** Consider approval of contract and authorize County Manager to finalize and sign with the County Attorney's approval.

4. **APPOINTMENTS**

A. [DSS Board](#)

The Board is asked to consider appointing David Harris to the DSS Board to serve as a commissioner representative. If appointed, Mr. Harris would serve a three-year term that would expire June 30, 2029.

**ACTION REQUESTED:** Consider suggested appointment.

B. [Home Care Community Block Grant Advisory Committee](#)

The Board is asked to appoint/reappoint the following individuals:

**Appoint**

Susan Vogt  
Alan Winstead

**Reappoint**

Joyce Cooke  
Shelia Alston  
Gwen Wheeler  
Ramel Williams  
Jamie Holtzman  
Pamela Nelms  
Cindy Jones  
Louise Johnson

**ACTION REQUESTED:** Consider approval of suggested appointments/reappointments for two-year terms.

C. [Juvenile Crime Prevention Council](#)

Consider appointing Abbi Keith (County Manager or designee position) to the Juvenile Crime Prevention Council.

**ACTION REQUESTED:** Consider appointment.

D. [VGCC Board of Trustees](#)

In accordance with NCGS 115D-12, the Board is asked to appoint a trustee (a county commissioner) to the Vance-Granville Community College Board of Trustees. Trustees have authority and accompanying responsibility in the execution of governance and fiduciary responsibility to the college. Commissioner Michael Schriver is currently appointed to the Board of Trustees. His term will expire June 30, 2026.

**ACTION REQUESTED:** Consider an appointment for a four-year term.

5. **BOARD, MANAGER AND CLERK'S COMMENTS**

This is the time set aside for the Board of County Commissioners, County Manager and Clerk to the Board to report on various activities. The Board may also discuss other items of interest.

## **6. CLOSED SESSION**

The Board is asked to enter into closed session pursuant to the following North Carolina General Statutes:

- NCGS 143-318.11 (a)(3) Attorney-Client Privileged Communication
- NCGS 143-318.11 (a)(4) Industry/Economic Development
- NCGS 143-318.11 (a)(5) Real Property Purchase/Contracts/Leases

## Franklin County Commissioner's Agenda Information Sheet

Requested Meeting Date: June 1, 2026

# of attachment(s) 1

Item Title: May 4, 2026 Minutes

Initiated by (Name, Job Title): Kristen G. King, Clerk to the Board

Board action proposed: Consider approval.

Is this a consent agenda item? Yes

Is a public hearing needed? No

Summary of Request: The Board is asked to consider approval of the prepared minutes.

### **ATTACHMENTS:**

[MINUTES - May 4, 2026](#)

**May 4, 2026**

The Franklin County Board of Commissioners met for its Regular Meeting at 6:00 P.M. in the Franklin Plaza Training Room, 279 South Bickett Boulevard, Louisburg, NC 27549 with the following Commissioners present: Logan Davis, Roxanne Bragg, Mark Speed, David Bunn, Michael Schriver, Harry Foy Jr, and Stuart May.

**SEASON OF PRAYER - 5:55pm, Commissioner Harry Foy**

**CALL TO ORDER - 6:00pm, Chairman Bragg**

**PLEDGE OF ALLEGIANCE**

**SPECIAL RECOGNITION**

**Resolution in Memory of Commissioner Danny Pearce**

Chairman Bragg read aloud a resolution in memory of Commissioner Danny Pearce who passed earlier in the day. After the reading, Commissioner Foy made a motion to approve the resolution, seconded by Commissioner Bunn. The motion duly carried approval with all present voting "AYE."

[Resolution in Memory of Commissioner Danny Pearce](#)

**SPECIAL RECOGNITION - Governor's Volunteer Service Awards Recipients**

Charles Mitchell, Cooperative Extension Director, recognized the Governor's Volunteer Service Award Recipients from Franklin County. Recipients were presented with a certificate and pin from North Carolina Governor Josh Stein. The winners included Joni Mcphetridge, Daniel Erb and Medallion Award Winner Beverly Kegley.

**1. COMMENTS FROM THE PUBLIC**

This was the time set aside by the Board of Commissioners to allow individuals five minutes each to address the Board on issues concerning the county. The total time set aside for public comments is 30 minutes.

**Scott Strickland, 8435 Highway 56, Louisburg**

- Bunn CERT

**Harriett Pavon-Rosado, 115 Emerald Forest Drive, Franklinton**

- Transparency relative to SB214, Section 5

**Darin Wilder, 32 Wilde Acres Drive, Franklinton**

- short and long-range planning

**Michelle Strong, 120 Sledge Farm Drive, Spring Hope**

- school budget

**Kimberly Galutia, 1134 MC Wilder Road, Louisburg**

- activities at Triangle North Executive Airport

## 2. CONSENT AGENDA

Chairman Bragg read aloud proclamations in honor of National Small Business Week and Older Americans Month.

Matt Masters, EMS Director, read aloud the proclamation honoring EMS Week. Chairman Bragg then asked the board to consider approval of the consent agenda.

Commissioner May made a motion to approve the consent agenda, seconded by Commissioner Foy. The motion duly carried approval with all present voting "AYE."

The approved items follow.

A. April 6, 2026 Minutes

[MINUTES - April 6, 2026](#)

B. FY26 Budget Amendment #9

[FY26 Budget Amendment #9](#)

C. 424 T. Kemp Road Warehouse Project Budget Ordinance Amendment #2

[424 T. Kemp Road Warehouse Project Budget Amendment #2](#)

D. Public Utilities Franklin Plaza Office Renovations Project Budget Ordinance

[Public Utilities Franklin Plaza Office Renovations Project Ordinance](#)

E. Releases, Adjustments, Refunds and Tax Collection Report

[April 2026 Report to Commissioners](#)

F. Child Fatality Prevention Team Annual Report

[Local Child Fatality Prevention Team Annual Report \(2025\)](#)

G. EMS Week Proclamation 2026

[EMS Week Proclamation 2026](#)

H. Older Americans Month Proclamation 2026

[Older Americans Month Proclamation 2026](#)

I. Clerk's Week Proclamation 2026

[Clerks Week Proclamation 2026](#)

J. Drinking Water Week Proclamation 2026

[Drinking Water Week Proclamation 2026](#)

K. National Small Business Week Proclamation 2026

[National Small Business Week Proclamation 2026](#)

### 3. PUBLIC HEARINGS

#### A. Incentive - Project Aire

The Board was asked to conduct a public hearing and authorize the County Manager to execute an Economic Development Performance Incentive in the amount of \$15,445.00 for the Project Aire expansion, disbursed in five equal payments of \$3,089.00 per year for five years, beginning 2030.

The company is a long-established existing manufacturer planning to construct a 290,000 square foot building, create 43 net new jobs, and make a total capital investment of \$29,307,000. The building will allow the company to purchase additional equipment, add production lines, increase sales, and create new jobs.

At 6:51pm, Commissioner Foy made a motion to open the hearing, seconded by Commissioner Davis. The motion duly carried approval with all present voting "AYE."

No comments were offered.

At 6:52pm, Commissioner Foy made a motion to close the hearing, seconded by Commissioner May. The motion duly carried approval with all present voting "AYE."

Commissioner May made a motion to approve the Economic Development Performance Incentive in the amount of \$15,445 for the Project Aire expansion. The motion was seconded by Commissioner Davis and duly carried approval with all present voting "AYE."

The presentation is attached.

[Project Aire Presentation](#)

### 4. ACTION ITEMS

#### A. FY27 Budget Message & Budget Presentation

The Board received County Manager Ryan Preble's Budget Message and presentation and was asked to call for a public hearing order to receive public comment on the budget proposal.

Commissioner Schriver made a motion to call for the budget public hearing on May 18, 2026 at 6pm, seconded by Commissioner Davis. The motion duly carried approval with all present voting "AYE."

The presentation is attached.

[FY27 Manager's Budget Presentation](#)

## B. Solid Waste Hauling Contract

Spencer Pernell, Solid Waste Director presented the results of the Request for Proposal (RFP) for a hauling contract for nine of the twelve convenience sites to the transfer station located along Timberlake Road for the Board's consideration.

Commissioner Schriver made a motion to award the trash hauling contract to Trash Masters in the amount of \$517,024.93 for a five-year term and allow the County Manager to execute necessary contracts in consultation with the County Attorney. The motion was seconded by Commissioner Davis and duly carried approval with all present voting "AYE."

The bid tabulation is attached.

[Solid Waste Hauling Contract Bid Tab 2026](#)

## 5. BOARD, MANAGER AND CLERK'S COMMENTS

This was the time set aside for the Board of County Commissioners, County Manager and Clerk to the Board to report on various activities. The Board may also discuss other items of interest.

**County Attorney Gena McCray** provided detail regarding the county's history with water. The county is currently pursuing a reallocation study with the U.S. Army Corps of Engineers primarily because of a looming long-term water supply shortage driven by rapid growth and limited existing options to meet that demand.

The timeline began in 2006 with a Comprehensive Water Study which identified long-term water supply as a critical need. The timeline goes on to identify attempts by the County to both secure additional water and steps taken to ration the limited supply responsibly. Projections identify the county's need for water will likely triple by 2075.

The County currently purchases water from Henderson (60% owner of Kerr Lake Regional Water System (KLRWS), Louisburg, and Raleigh. Franklin County also has a small water system in Franklinton. Mrs. McCray's comments highlighted repeated informal and formal (written and verbal) requests for short-term supply to purchase additional water from the Kerr Lake Regional Water System (KLRWS) through Henderson. The County continues to work with existing providers to identify additional short-term water solutions. Franklin County was given a temporary increase of allowed capacity at 3.45 MGD, which will expire in 2026.

In April, 2025, after multiple unsuccessful requests for additional water from Henderson, the County formally notified Henderson it would seek other alternatives. In June, 2025, after evaluation of all available options, the County requested a water supply storage reallocation study at John H. Kerr Dam and Reservoir and later executed a formal Memorandum of Agreement with the U.S. Army Corps of Engineers in order to conduct the study.

Mrs. McCray went onto explain Kerr Lake is federal property and the United States Army Corps of Engineers owns and manages it on behalf of every American citizen. She stated

the water is a public resource and water supply for growing communities is one of the explicitly authorized purposes of this reservoir. Mrs. McCray said the County is not taking anything from its neighbors, but rather asking the federal government, which owns and manages this resource on behalf of all of us, to authorize a sustainable withdrawal for a community that needs it.

Kerr Lake is one of the largest reservoirs in the southeastern United States, with a conservation pool that holds hundreds of billions of gallons of water and is continuously replenished by the Roanoke River and its tributaries draining nearly 8,000 square miles of watershed. She explained the County is only asking for 1% of the conservation pool and stated the Army Corps of Engineers does not approve requests that would harm the lake or existing users. She reiterated the reason why Franklin County is funding a rigorous reallocation study is to prove our request is sustainable and will not drain Kerr Lake.

Lastly, Mrs. McCray stated the County cannot legally stop growth and tell property owners they cannot build on land they own. She said the County only has the ability to manage growth.

*More information on Franklin County Water, including the timeline shared, can be found on the Franklin County Government website.*

Mrs. McCray also addressed allegations the County had not made appropriate payments to the Kerr-Tar Regional Economic Development Corporation (KTREDC). The corporation was developed between four counties with an inter-local agreement administered by the Kerr-Tar Regional Council of Governments and created as a regional economic development initiative. As a result, Triangle North offers four business parks located in Franklin, Granville, Vance and Warren Counties with the intent that revenue generated would be divided between the four counties. Mrs. McCray stated Franklin sold land to KTREDC and says a current balance of \$3 million is owed to Franklin County by August 1, 2027. She confirmed that in 20 years since the agreement began, Franklin County is the only one of four that has a park generating revenue for the KTREDC, and those revenues are divided between Franklin, Granville, Vance and Warren Counties.

**Clerk to the Board Kristen G. King** reminded the Board of the following upcoming meetings:

- May 18, 2026, 6pm (budget hearing)
- June 1, 2026, 4pm (Board of Equalization & Review)
- June 1, 2026, 6pm (Regular Meeting)

**Commissioner Bunn** commented on the passing of former Commissioner Danny Pearce and expressed gratitude for his community service.

**Commissioner Foy** offered comments relative to SB214, Section 5. He does not support taking or condemning land. He also promoted Senior Fun Day in the Park which is scheduled for May 28, 2026 at 9am at Joyner Park.

**Commissioner Davis** commended staff for their involvement in creating a fiscally responsible budget for FY27.

**Commissioner Schriver** stated his appreciation for information shared earlier by the County Attorney relative to water and SB214, Section 5. He stated his hope that it is helpful to the public and encouraged trust in leadership.

**Commissioner Bragg** also commented on the information shared by the County Attorney relative to water and SB214, Section 5. She stated there are a dozen other counties that have taken action similar to what Franklin was trying to accomplish with the proposed legislation. She also commented on her recent attendance at meetings of the Health Board, Hospital Board and the Franklinton Town Council.

**County Manager Ryan Preble** expressed his condolences to the family of former Commissioner Danny Pearce and expressed his appreciation to staff for their contributions to the budget process for FY27.

## 6. CLOSED SESSION

The Board was asked to enter into closed session pursuant to the following North Carolina General Statutes:

- NCGS 143-318.11 (a)(3) Attorney-Client Privileged Communication
- NCGS 143-318.11 (a)(4) Industry/Economic Development
- NCGS 143-318.11 (a)(5) Real Property Purchase/Contracts/Leases

At 8:12pm, Commissioner Davis made a motion to enter into closed session pursuant to the statutes listed. The motion was seconded by Commissioner Schriver and was approved 5 to 2, with Commissioners Foy and Speed voting in opposition.

At 9:06pm, Commissioner Speed made a motion to enter back into open session, seconded by Commissioner Bragg. The motion duly carried approval with all present voting "AYE."

No action was taken as a result of closed session.

Commissioner Speed then made a motion to adjourn seconded by Commissioner Davis. The motion duly carried approval with all present voting "AYE."

*Attachments referenced in the minutes may be viewed online at the Franklin County, North Carolina website.*

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Roxanne Bragg, Chair

Kristen G. King, Clerk to the Board

## Franklin County Commissioner's Agenda Information Sheet

Requested Meeting Date: June 1, 2026

# of attachment(s) 1

Item Title: May 18, 2026 Minutes

Initiated by (Name, Job Title): Kristen G. King, Clerk to the Board

Board action proposed: Consider approval.

Is this a consent agenda item? Yes

Is a public hearing needed? No

Summary of Request: The Board is asked to consider approval of the prepared minutes.

### **ATTACHMENTS:**

[MINUTES - May 18, 2026](#)

**May 18, 2026**

The Franklin County Board of Commissioners met for its Special Called Meeting at 6:00 P.M. in the Franklin Plaza Training Room, 279 South Bickett Boulevard, Louisburg, NC 27549 with the following Commissioners present: Logan Davis, Roxanne Bragg, Mark Speed, David Bunn, Michael Schriver, Stuart May, and Harry Foy Jr.

**SEASON OF PRAYER - 5:55pm, Chairman Roxanne Bragg**

**CALL TO ORDER - 6:00pm, Chairman Roxanne Bragg**

**PLEDGE OF ALLEGIANCE**

**1. PUBLIC HEARING**

**A. FY27 Recommended Budget**

This was the time scheduled to conduct a public hearing on the recommended FY27 budget.

Before the start of the hearing, County Manager Ryan Preble commented on an adjustment to the budget proposal offered May 4, 2026. The adjustment includes a \$161,979 increase in funding for Vance-Granville Community College. The overall proposed budget amount did not change with this adjustment. Education function increased but General Government decreased by the same amount.

Commissioner Davis then made a motion to open the public hearing, seconded by Commissioner Schriver. The motion duly carried approval with all present voting "AYE."

**Dr. Nakia Hardy, 53 West River Road, Louisburg**

- As the new Superintendent of Franklin County Schools, Dr. Hardy thanked county staff and commissioners for working together during the budget process and for working together to strengthen relationships. In April 2026, she said the Board of Education unanimously approved its budget request of \$33.5 million.

*Commissioner Foy arrived shortly after the start of the hearing at 6:05pm.*

**Kim Stewart, 6152 NC 561 Highway, Louisburg**

- Ms. Stewart is a farmer from the Wood community operating Hardly Farm. She asked the Board to consider funding in the FY27 budget to support land preservation and conservation easements in Franklin County.

**Holly Thornburg, 1462 Lettuce Hall Road, Spring Hope**

- Miss Thornburg is a high school student with a passion for agriculture. She commented on the effects of rapid growth to the rural landscape of Franklin County and encouraged preservation of farmland. She too encouraged the Board to allocate funding in the FY27 budget to support land preservation and conservation easements in Franklin County.

**Beverley Kegley, 120 Jolly Street, Louisburg**

- Ms. Kegley is a patron of the Franklin County Library. She stated her concerns about programming cuts for libraries in the proposed FY27 budget.

**Tom Kotary, 295 Paddy Lane, Youngsville**

- Mr. Kotary stated he was thankful for the lowering of the water rate and thanked the Board and staff for their work on the budget.

**Brent Strickland, 542 Ransdell Road, Louisburg**

- Mr. Strickland is a farmer, member of the county's Agricultural Advisory Board and representative of the Soil and Water Board. He commented on the support of both groups in a request to allocate funding toward farmland preservation and conservation easements. He also stated there is support for such funding from the local and state Farm Bureau.

**Rosemary Champion, 1168 White Level Road, Louisburg**

- Mrs. Champion stated concerns regarding vehicle purchases for the Sheriff's Office and commented on the need for improved transparency. She also commented her concerns about the decreased amount of funding for the Juvenile Crime Prevention Council and thanked the Board for its funding support for the Boys and Girls Club.

**Dr. Jerry Edmonds, 127 Willow Creek Run, Henderson**

- Mr. Edwards serves as Vice President of Workforce and Community Engagement for Vance-Granville Community College. He thanked the Board and staff for its financial support.

**Scott Strickland, 84 Highway 56 East, Louisburg**

- Mr. Strickland asked the Board to consider more community paramedics in the FY27 budget. He also encouraged the Board to support funding for conservation easements.

At 6:33pm, Commissioner Speed made a motion to close the public hearing with no further comments offered. The motion was seconded by Commissioner Bunn and duly carried approval with all present voting "AYE."

Commissioner Foy asked staff to confirm there was no tax increase in the proposed budget. He also suggested an increase to the proposed 2.5% cost of living increase for employees. County Manager Preble noted employees will additionally have the opportunity to earn more based upon their performance evaluations.

Commissioner Speed stated he would like to delay a vote on the budget in order to consider requests concerning farmland preservation.

Commissioner Schriver reminded Board members that with the proposed cost of living adjustment, employees have another opportunity for an increase in pay based upon the results of performance evaluations. He also responded to a comment made during the hearing regarding a vehicle request for the Sheriff's Office. He stated the

requested \$86,000 in funding for a School Resource Officer vehicle was not paid with county funds.

Commissioner Davis stated he would like to go on record to inquire about the difference between state and Title IV-E foster care. Andrew Payne, Social Services Director, indicated Title IV-E refers to federal funding. Commissioner Davis went on to reflect upon attendance at his first budget hearing before he decided to run for office as commissioner. He gave credit to County Manager Preble and county staff as well as Franklin County Schools Superintendent Dr. Nakia Hardy and her staff and board for working together during the budget process, listening to concerns and coming to a funding request everyone can work with.

## **2. ACTION ITEMS**

### **A. 424 T. Kemp Rd Warehouse Project Construction Contract**

Jamie Holtzman, Finance Director, presented bids and related information for the 424 T. Kemp Road Warehouse Project construction. The request for proposals for the demo and construction at the Facilities Management Warehouse was originally due Mach 23,2026, however the County only received one bid and reissued the proposal with a new due date of April 9, 2026. The County then received bids from two contractors. Mrs. Holtzman presented the bid tabulation and recommended awarding the contract to Kinstruct Commercial Design & Build. Funding for the project will come from the Warehouse project budget.

Commissioner Bunn made a motion to approve the recommended bid to Kinstruct Commercial Design & Building in the amount of \$513,823 and authorize County Manager to sign all necessary documents and agreements, pending review by the County Attorney. The motion was seconded by Commissioner Davis and duly carried approval with all present voting "AYE."

The presentation is attached.

[424 T. Kemp Road Warehouse Project Construction Bid Presentation](#)

## **3. CLOSED SESSION**

The Board was asked to enter into closed session pursuant to the following North Carolina General Statutes:

- NCGS 143-318.11 (a)(3) Attorney-Client Privileged Communication
- NCGS 143-318.11 (a)(4) Industry/Economic Development

At 6:48pm, Commissioner Bunn made a motion to enter into closed session pursuant to the statutes listed. The motion was seconded by Commissioner Davis and was approved 5 to 2 with Commissioners Foy and Speed voting in opposition.

At 7:31pm, Commissioner Bunn made a motion to enter back into open session, seconded by Commissioner Bragg. The motion duly carried approval with all present voting "AYE."

No action was taken as a result of closed session.

At 7:32pm, Commissioner Bunn made a motion to adjourn, seconded by Commissioner Speed. The motion duly carried approval with all present voting "AYE."

*Attachments referenced in the minutes may be viewed online at the Franklin County, North Carolina website.*

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Roxanne Bragg, Chair

Kristen G. King, Clerk to the Board

## Franklin County Commissioner's Agenda Information Sheet

Requested Meeting Date: June 1, 2026

# of attachment(s) 1

Item Title: Resolution Adopting the 2027 Board of Commissioners Regular Meeting Schedule

Initiated by (Name, Job Title): Kristen G. King, Clerk to the Board

Board action proposed: Consider approval.

Is this a consent agenda item? Yes

Is a public hearing needed? No

Summary of Request: The Board is asked to review and consider approval of the 2027 Annual Board of Commissioners Meeting Schedule.

### **ATTACHMENTS:**

[Resolution Adopting the 2027 Regular Meeting Schedule](#)  
[2027 Franklin BOC Website Schedule](#)



**FRANKLIN COUNTY BOARD OF  
COMMISSIONERS  
RESOLUTION**

**Adopting the 2027 Regular Meeting Schedule**

**WHEREAS**, Pursuant to North Carolina General Statute §153A-40, the Board of Commissioners is authorized to fix the time and place of its regular meetings and wishes to establish its schedule for 2027; and

**WHEREAS**, The Board desires to conduct one regular meeting each month at 6:00pm on the first Monday of each month (unless otherwise noted in the schedule below); and

January 4	May 3	September 13
February 1	May 17	October 4
March 1	June 7	November 1
April 5	July 12	December 6
	August 2	

**WHEREAS**, The Board currently meets in the Franklin Plaza Training Room located at 279 South Bickett Boulevard in Louisburg, North Carolina;

**NOW, THEREFORE, BE IT RESOLVED**, That pursuant to North Carolina General Statute §153A-40, the Franklin County Board of Commissioners hereby sets the time of the regular meeting for the Board of Commissioners at 6:00pm on the first Monday of each month (unless otherwise noted), and the place of the meeting in the Franklin Plaza Training Room located at 279 South Bickett Boulevard in Louisburg, North Carolina.

**APPROVED** this the 1<sup>st</sup> day of June, 2026.

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Roxanne Bragg, Chairman

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Kristen G. King, Clerk to the Board  
MMC

## 2027 Board of Commissioners Meeting Schedule

The Board meets the first Monday of each month at 6pm unless otherwise noted.

Monday, January 4, 2027

Monday, February 1, 2027

Monday, March 1, 2027

Monday, April 5, 2027

Monday, May 3, 2027

Monday, May 17, 2027

Monday, June 7, 2027

Monday, July 12, 2027

Monday, August 2, 2027

Monday, September 13, 2027

Monday, October 4, 2027

Monday, November 1, 2027

Monday, December 6, 2027

### **Meeting Location:**

**Franklin Plaza Training Room**

**279 South Bickett Boulevard**

**Louisburg, NC 27549**

View meetings on the Franklin County YouTube Channel @FranklinCoNC.

Meeting dates are subject to change as deemed necessary by the Board of Commissioners.

NACo Legislative Conference – February 19-23, 2027

NACo Annual Conference – July 23-26, 2027

NCACC Annual Conference – Summer 2027

To be Approved June 1, 2026

## Franklin County Commissioner's Agenda Information Sheet

Requested Meeting Date: June 1, 2026

# of attachment(s) 1

Item Title: Releases, Adjustments, Refunds and Tax Collection Report

Initiated by (Name, Job Title): John Preston, Tax Administrator

Board action proposed: Receive report and consider approval.

Is this a consent agenda item? Yes

Is a public hearing needed? No

Summary of Request: The Franklin County Tax Department is requesting the Franklin County Board of Commissioners to receive the May 2026 Report to the Commissioners and consider approval.

## Franklin County Commissioner's Agenda Information Sheet

Requested Meeting Date: June 1, 2026

# of attachment(s) 2

Item Title: Youngsville Planning Director, Review Officer Appointment

Initiated by (Name, Job Title): Jason Rogers, Planning & Inspections Director

Board action proposed: Consider approval of a resolution appointing Star Brantley, Planning Director, with the Town of Youngsville as a Review Officer pursuant to NCGS 47-30.2.

Is this a consent agenda item? Yes

Is a public hearing needed? No

Summary of Request: Jason Rogers, Planning & Inspections Director, asks the Board to consider approval of a resolution appointing Star Brantley, Town of Youngsville Planning Director, as a Review Officer for plats located within the Town's zoning jurisdiction. Ms. Brantley has received appropriate training and is qualified to approve plats that are regulated by the Youngsville Development Ordinance (YDO). This action will streamline plat approval and negate the need for petitioners to seek County approval in addition to the Town.

### **ATTACHMENTS:**

[Resolution - Review Officer Star Brantley](#)  
[Star Brantley - Review Officer Request](#)



**FRANKLIN COUNTY BOARD OF COMMISSIONERS  
RESOLUTION  
Appointing Review Officer**

**WHEREAS**, General Statute 47.30.2 requires the Board of County Commissioners in each County, by resolution, to appoint a person to serve as Review Officer to review each plat before it is recorded and certify that it meets the statutory requirements for recording, and

**WHEREAS**, the main purpose of the law is to transfer the responsibility for reviewing plats to determine whether they meet recording requirements from the Register of Deeds to a Review Officer, and

**WHEREAS**, it is the desire of the Franklin County Board of Commissioners to ensure an expeditious review of all maps and plats as required by General Statute 47-30.2 before said maps and plats are presented to the Register of Deeds for recording;

**NOW, THEREFORE, BE IT RESOLVED**, effective and approved June 1, 2026, by the Board of Commissioners, that Star Brantley is hereby appointed to perform all responsibilities as required for Review Officer under the appropriate North Carolina General Statutes;

**BE IT FURTHER RESOLVED** that a copy of this Resolution designating the Review Officer be recorded in the Franklin County Register of Deeds Office and indexed in the name of Review Officer.

**APPROVED** this the 1<sup>st</sup> day of June, 2026.

\_\_\_\_\_  
Roxanne Bragg, Chairman

\_\_\_\_\_  
Kristen G. King, Clerk to the Board  
NCMCC, MMC



## Town of Youngsville

Post Office Box 190, Youngsville, North Carolina 27596

Phone: 919.925.3401 | Fax: 919.925.3402

Franklin County Planning and Inspections Department  
ATTENTION: Jason Roger, Planning & Inspections Director  
127 S Bickett Blvd.  
Louisburg, NC 27549

May 20, 2026

Dear Jason,

I would like to formally request that Star Brantley, Planning Director for the Town of Youngsville, be named a review officer for Franklin County. She has completed the Division of Land Management Plat Review Workshop (see attached certificate) and is aware of all statutory requirements for recording maps and plats.

Please contact me if you need any additional information.

Sincerely,

A handwritten signature in cursive script that reads "William Doerfer".

**William Doerfer, MPA**  
*Town Manager*  
*Town of Youngsville*

Enclosure: Certificate of Attendance – Brantly, Star – Plat Review Officer 9/30/2024

# CERTIFICATE OF ATTENDANCE

*This certificate is awarded to*

**Star Brantley**

FOR 4 HOURS OF ATTENDANCE AT THE VIRTUAL  
WORKSHOP

“PLAT REVIEW OFFICER”  
Virtual - September 30th, 2024



Topics:

**Plat Review Officer Workshop  
(4 hours)**

**N. C. Department of the Secretary of State**

Richard Elkins, Land Records Manager  
Land Records Management Program

September 30th, 2024

Date

# Franklin County Commissioner's Agenda Information Sheet

Requested Meeting Date: June 1, 2026

# of attachment(s) 1

Item Title: FY26 Budget Amendment #10

Initiated by (Name, Job Title): Jamie Holtzman, Finance Director

Board action proposed: Consider approval.

Is this a consent agenda item? Yes

Is a public hearing needed? No

Summary of Request: Pursuant to North Carolina General Statute Sec. 159-15, the County Finance Officer is requesting the Board consider approval of Budget Ordinance Amendment #10 in the amount of \$1,612,603 pertaining to the General Fund; \$641,343 pertaining to the Fire Service Districts; \$2,000,000 pertaining to the Water and Sewer Enterprise Fund operations of the County; \$244,000 pertaining to the Solid Waste Enterprise Fund of the County; and \$43,900 pertaining to the Representative Payee Fund (DSS) Special Revenue Fund of the County. The details of the Budget Ordinance Amendment are in the attached Amendment.

## **ATTACHMENTS:**

[FY26 Budget Amendment #10](#)



**Finance Office**  
 Jamie Holtzman, Director  
 113 Market Street  
 Louisburg, NC 27549

Phone: 919.496.3182  
 Fax: 919.496.2683

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**AMENDMENT TO THE FRANKLIN COUNTY BUDGET ORDINANCE**

**FY26**

**Amendment No. 10**

**BE IT ORDAINED** by the Franklin County Board of Commissioners pursuant to North Carolina General Statute 159-15, the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2026.

**SECTION 1:** of the Franklin County Budget Ordinance, pertaining to the General Fund operations of the County, shall be amended as follows:

Increase/(Decrease) Appropriations:

Emergency Medical Services	\$ 29,233
Parks and Recreation	\$ 2,500
Airport	\$ 7,500
Debt Service	\$ 1,481,730
Legal and Professional Services	\$ 70,000
Social Services Programs	\$ 21,640
<b>Total</b>	<b>\$ 1,612,603</b>

Increase/(Decrease) Revenues:

Recreation Grant	\$ 2,500
TDA Grant Award	\$ 7,500
Miscellaneous Revenue	\$ 29,233
Happy Camper Donations	\$ 9,640
Subscription Financing	\$ 796,903
Lease Interest Income	\$ 19,158
Care and Share Revenues	\$ 12,000
Fund Balance Appropriated	\$ 735,669
<b>Total</b>	<b>\$ 1,612,603</b>

**This Amendment:**

\* appropriates additional funds to the Emergency Medical Services Department budget for refund received on Ambulance order.

Funding Source: Spartan Fire and Emergency Apparatus (Miscellaneous Revenue)

\* appropriates additional funds to the Parks and Recreation Department budget for coaching grant received.

Funding Source: NRPA Coaches Grant

\* appropriates additional grant funds to the Airport Department budget for grant funds received for AirFest.

Funding Source: Tourism Development Authority

\* appropriates additional funds to the Social Services Programs Department Budget for grant funds received for Happy Camper program.

Funding Source: Happy Camper Donations

\* appropriates additional funds to the Social Services Programs Department Budget for grant funds received for Care and Share program.

Funding Source: Care and Share Revenues

\* appropriates additional funds to the Legal and Professional Services Department budget for additional legal fees.

Funding Source: Fund Balance Appropriated

\* appropriates additional funds to the Debt Service department budget for the GASB 87 (Leases) and GASB 96 (IT Subscriptions) required journal entries.

Funding Source: Subscription Financing, Lease Interest Income and Fund Balance Appropriated

**SECTION 2:**

of the Franklin County Budget Ordinance, pertaining to the Fire Service Districts of the County, shall be amended as follows:

Increase/(Decrease) Appropriations:

Central Fire	\$123,466
Epsom	19,369
Gold Sand	18,421
Justice	3,000
Pilot	63,199
White Level	5,000
Mitchiners	44,124
Hopkins	5,000
Youngsville	192,177
Bunn	167,587
<b>Total</b>	<b>\$641,343</b>

Increase/(Decrease) Revenues:

Fire Taxes - all years	\$ 641,343
<b>Total</b>	<b>641,343</b>

**This Amendment:**

\* appropriates additional fire tax revenues recognized by Franklin County Fire Districts in Fiscal Year 2026.

Funding Source: Fire Tax Revenues

**SECTION 8:** of the Franklin County Budget Ordinance, pertaining to the Water and Sewer Enterprise Fund operations of the County, shall be amended as follows:

Increase/(Decrease) Appropriations:

Transfer to Capital Project Fund 48- Capacity Replacement Fees	\$ 2,000,000
<b>Total</b>	<b>\$ 2,000,000</b>

Increase/(Decrease) Revenues:

Capacity Replacement Fees	2,000,000
<b>Total</b>	<b>\$ 2,000,000</b>

**This Amendment:**

- \* appropriates additional funds to the Water and Sewer Enterprise Fund budget for the transfer of Capacity Replacement Fees received during the year.

Funding Source: Capacity Replacement Fees

**SECTION 9:** of the Franklin County Budget Ordinance, pertaining to the Solid Waste Enterprise Fund of the County, shall be amended as follows:

Increase/(Decrease) Appropriations:

Operating Expenditures	\$ 244,000
<b>Total</b>	<b>\$ 244,000</b>

Increase/(Decrease) Revenues:

Appropriated Fund Balance	\$ 244,000
<b>Total</b>	<b>\$ 244,000</b>

**This Amendment:**

- \* appropriates additional funds for GASB 87 (Leases), GASB 96 (IT Subscriptions), and GASB 101 (Compensated Absences) journal entries.

Funding Source: Appropriated Fund Balance

- \* appropriates additional funds for shortage in contract waste disposal and to install an additional compactor at the Hwy 56 convenience site.

Funding Source: Appropriated Fund Balance

**SECTION 11:** of the Franklin County Budget Ordinance, pertaining to the Representative Payee Fund (DSS) Special Revenue Fund of the County, shall be amended as follows:

Increase/(Decrease) Appropriations:

Representative Payee Expenses	\$ 43,900
<b>Total</b>	<b>\$ 43,900</b>

Increase/(Decrease) Revenues:

Representative Payee Revenue	\$ 43,900
<b>Total</b>	<b>\$ 43,900</b>

**This Amendment:**

\* appropriates additional funds received for the DSS Representative Payee Fund as received.

Funding Source: Representative Payee Revenue

**SECTION 2:** Copies of this amendment shall be made available to the Budget Officer and the Finance Director for direction in carrying out this project.

**Adopted this the 1th day of June , 2026.**

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Roxanne Bragg, Chairperson

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Kristen G. King, Clerk to the Board

## Franklin County Commissioner's Agenda Information Sheet

Requested Meeting Date: June 2, 2025

# of attachment(s) 1

Item Title: Audit Contract for Fiscal Year Ending June 30, 2026

Initiated by (Name, Job Title): Jamie Holtzman, Finance Director

Board action proposed: Consider approval of Audit Contract for Fiscal Year Ending June 30, 2026.

Is this a consent agenda item? Yes

Is a public hearing needed? No

Summary of Request: Jamie Holtzman, Finance Director, requests approval of the 2026 Audit Contract with Winston, Williams, Creech, Evans Jones & Company, PC for the Fiscal Year Ending June 30, 2026. This is the second year of the three-year Audit Engagement Contract. The base audit fee is \$103,5000 which includes the following:

- Additional \$4,250 fee - per major program over the three years included in the audit fee
- Additional \$1,200 fee - per group of 10 errors found over the 15 included in the compliance audit fee if needed

The total amount of the contract is not to exceed is \$130,000.

### **ATTACHMENTS:**

[2026 Engagement Letter](#)

[2026 Audit Contract](#)

# WWCEJ

& Company, PC

CERTIFIED PUBLIC ACCOUNTANTS

May 26, 2026

To the Board of Commissioners and Management

Franklin County  
112 Market Street  
Louisburg, NC 27549

We are pleased to confirm our understanding of the services we are to provide for Franklin County for the year ended June 30, 2026.

## **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Franklin County as of and for the year ended June 30, 2026. 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 Franklin County'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 Franklin County's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Law Enforcement Officers' Special Separation Allowance Schedule of Changes in Total Pension Liability and Schedule of Total Pension Liability as a Percentage of Covered Payroll.
- 3) Healthcare Benefits Plan Schedule of Changes in the Net OPEB Liability and Related Ratios.
- 4) Local Government Employees' Retirement System Schedules of the County's Proportionate Share of Net Pension Liability (Asset) and Schedule of County Contributions.
- 5) Register of Deed's Supplemental Pension Fund Schedule of the County's Proportionate Share of the Net Pension Asset and Schedule of County Contributions.

We have also been engaged to report on supplementary information other than RSI that accompanies Franklin County'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 GAAS,

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and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- 1) Combining and individual fund financial statements.
- 2) Budgetary schedules.
- 3) Other schedules.
- 4) Schedule of expenditures of federal and State awards.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Introductory information of the Annual Comprehensive Financial Report (ACFR).
- 2) Statistical section of the ACFR.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions 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 Standards* 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 judgment 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*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance, 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 some material misstatements or noncompliance 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 or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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. We will include such matters in the reports required for a Single Audit. 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.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry. In connection with component units, we will assess materiality, review reports, and evaluate subsequent events from component unit report date through your audit report date.

We have identified the following significant risks of material misstatement as part of our audit planning:

- 1) Management override of controls.
- 2) Improper revenue recognition.
- 3) Complexity of rules associated with grant administration may lead to errors.

Our audit planning has not concluded and modifications may be made to this list.

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 the system of internal control, 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. 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. 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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, *Government Auditing Standards*, and the Uniform Guidance.

## **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Franklin County's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures 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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Franklin County's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Franklin County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

## **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) 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, including internal controls over federal and State awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) 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, schedule of expenditures of federal and State awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal and State awards, 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); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements' date or shortly thereafter (for example, within an additional three months if currently known). 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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) 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 the financial statements; schedule of expenditures of federal and State awards; federal and State award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management 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. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal and State statutes, regulations, and the terms and conditions of federal and State awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on August 1, 2026.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to WWCEJ & Company, PC, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement. With regard to an exempt offering document with which WWCEJ & Company, PC is not involved, you agree to clearly indicate in the exempt offering document that WWCEJ & Company, PC is not involved with the contents of such offering document.

You are responsible for identifying all federal and State awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and State awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal and State awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal and State awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and State awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and State awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal and State awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 schedule of expenditures of federal and State awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (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. 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 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.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal and State awards, and related notes of Franklin County in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. We will prepare the trial balance for use

during the audit. Our preparation will be limited to formatting information into a working trial balance based on management's chart of accounts. We will also assist with preparing and posting audit journal entries, reconciliations, schedules and other required regulatory and LGC forms. 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 statements, schedule of expenditures of federal and State awards, and related notes services and other 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 for the financial statements, schedule of expenditures of federal and State awards, 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, the schedule of expenditures of federal and State awards, and related notes and other services previously defined and that you have reviewed and approved the financial statements, the schedule of expenditures of federal and State awards, and related notes and other services previously defined prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services we provide by designating an individual, Jamie Holtzman, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations and schedules we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate or an extension of the timeline.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal and State awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We will provide copies of our reports to the County; 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 WWCEJ & Company, PC 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 Local Government Commission or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for 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 WWCEJ & Company, PC 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 or for any additional period requested by the Local Government Commission. If we are aware that a federal or State awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Tara Roberson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that WWCEJ & Company, PC's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel. We expect to begin our audit on approximately July 1, 2026. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$103,500 plus \$4,250 per Single Audit program greater than three for the year ended June 30, 2026 plus \$1,200 per group of 10 errors found exceeding 15 during the compliance audit. We will also prepare the AFIR for the County at a rate of \$2,000. Bank confirmation fees charged by confirmation.com will be passed on to the County at a rate not to exceed \$500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

As an attest client, WWCEJ & Company, PC cannot store your documents, data, or records on your behalf because doing so will impair WWCEJ & Company, PC's independence. This is in accordance with the "Hosting Services" interpretation at ET 1.295.143 of the AICPA *Code of Professional Conduct*. Franklin County is responsible for maintaining its own data and records.

WWCEJ & Company, PC does not host any of Franklin County's information. NetClient CS and Onvio Client Center are used as a method of transmitting and transferring data and is not intended to store Franklin County's information. Franklin County is solely responsible for downloading any deliverables and other records from the NetClient CS and Onvio Client Center that Franklin County wishes to retain for its own records at the completion of the engagement.

The data and deliverables and other records or content will either be removed from the NetClient CS and Onvio Client Center or become unavailable to Franklin County and WWCEJ & Company, PC within a reasonable time frame of 45 days after LGC audit approval.

## Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Commissioners and Management of Franklin County, which will also address other information in accordance with AU-C 720, *The Auditor's Responsibilities Relating to Other Information Included in Annual Reports*. 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. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue reports, or withdrawing from the engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) 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 or on compliance, and (2) 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 Uniform Guidance report on

internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Franklin County 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,

*WWCEJ & Company, PC*

WWCEJ & Company, PC  
Certified Public Accountants  
Oxford, NC

RESPONSE:

This letter correctly sets forth the understanding of Franklin County.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



## Report on the Firm's System of Quality Control

October 30, 2023

To the Partners of Winston, Williams, Creech, Evans & Company, LLP and the Peer Review Committee of Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Winston, Williams, Creech, Evans & Company, LLP (the firm) in effect for the year ended March 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Winston, Williams, Creech, Evans & Company, LLP in effect for the year ended March 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Winston, Williams, Creech, Evans & Company, LLP has received a peer review rating of *pass*.

*Johnson, Wiskey & Meucham, P.C.*

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 six months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by “U.S. Auditing Standards – AICPA (Clarified),” referred to as 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). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under audit. 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 staff 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) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

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 or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or 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 to 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 the Auditor's receipt of an updated peer review report. If the audit firm receives 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 six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). 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 they 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 the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. 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, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "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 paragraphs 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 for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

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 Single Audit Act and the State Single Audit Act. This does not include fees for any pre-issuance reviews that may be required by the North Carolina Association of Certified Public Accountants (NCACPA) Peer Review Committee or North Carolina State Board of CPA Examiners (see Paragraph 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 Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

14. In accordance with G.S. 159-34, the Finance Officer of the Unit is responsible for filing the audited financial statements with the Secretary of the Local Government Commission.

The Auditor may upload the audit report and related documents through the LGC's electronic submission system; however, submission shall not be deemed complete until the Finance Officer has reviewed and certified the submission.

The Auditor, Finance Officer, other Unit staff member designated by the Finance Officer, or a third party approved by the Unit may enter all Data Input Report information except the information on the "transmittal doc info" tab. The "transmittal doc info" tab must be completed by the Auditor.

The Finance Officer shall review, approve, and certify the accuracy and completeness of the Data Input Report (DIR) in the LGC's LOGOS system prior to LGC review, regardless of whether the DIR is prepared by the Auditor or the Unit.

Finance Officer certification is required for any corrected or revised submissions.

Finance Officer certification of the DIR shall be completed in a timely manner following notification that the DIR is ready for review and within time frames prescribed by the LGC. Failure to complete certification in a timely manner may result in the audit being considered late due to unit action rather than auditor performance.

The Auditor shall conduct the audit in accordance with generally accepted auditing standards and shall ensure that the financial statements are prepared in accordance with generally accepted accounting principles as of the fiscal year end. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented in required supplementary information, separate from the basic financial statements, and shall not be included in the audit opinion. The Auditor shall confirm that such information reconciles to the financial statements and is consistent with applicable accounting guidance and any LGC reporting requirements.

The Finance Officer shall certify in a timely manner that all data inputted in LOGOS used for preparation of the financial statements and required supplementary information is complete and accurate.

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 preaudited if the change includes a change in audit fee (preaudit 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.
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 Paragraph 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, preaudited (preaudit 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. The Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if the Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. 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 or 2024 Revision* (as applicable). Preparing financial statements in their entirety 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, the Auditor must document and include in the audit workpapers how the Auditor 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 Board 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 of the LGC. The Auditor's presentation to the Governing Board 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;
- 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 Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Paragraph 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. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.

34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03. 0502.

**For contracts with an anticipated audit submission date exceeding six months after fiscal year end, please use this space to explain the reason for the late submission, as required by Paragraph 6 of this contract form:**



**SIGNATURE PAGE**

**AUDIT FIRM**

Audit Firm*	
Authorized Firm Representative (typed or printed)*	Signature* <i>Sarah Peterson</i>
Date*	Email Address*

**GOVERNMENTAL UNIT**

Governmental Unit*	
Date Governing Board Approved Audit Contract* <b>(Enter date in box to right)</b>	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address*

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

**GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE**

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

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

Sum Obligated by This Transaction:	\$
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Preaudit Certificate*	Email Address*

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

**DISCRETELY PRESENTED COMPONENT UNIT**

DPCU*	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

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

**DPCU – PREAUDIT CERTIFICATE**

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

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

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Preaudit Certificate*	Email Address*

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

## Franklin County Commissioner's Agenda Information Sheet

Requested Meeting Date: June 1, 2026

# of attachment(s) 0

Item Title: **FY27 Budget**

Initiated by (Name, Job Title): Ryan Preble, County Manager

Board action proposed: Consider approval of the FY27 Budget.

Is this a consent agenda item? No

Is a public hearing needed? No

Summary of Request: The Board will discuss the FY27 Budget and consider approval.

## Franklin County Commissioner's Agenda Information Sheet

Requested Meeting Date: June 1, 2026

# of attachment(s) 1

Item Title: **Resolution Calling for an Alcoholic Beverage Election in Franklin County**

Initiated by (Name, Job Title): Gena McCray, County Attorney

Board action proposed: Consider approval.

Is this a consent agenda item? No

Is a public hearing needed? No

Summary of Request: The Board will consider a resolution calling for a special alcoholic beverage election to be held on November 3, 2026, concurrent with the general election. The election would ask Franklin County voters to decide whether to permit the operation of ABC stores and the sale of mixed beverages in the unincorporated county. Under North Carolina law, Franklin County may not hold a mixed beverage election unless it either already operates an ABC store or holds an election on ABC stores at the same time. Because Franklin County does not currently operate an ABC store, both questions must appear on the ballot together. If approved, the ballot would also include votes on the sale of unfortified wine and malt beverages, as required by G.S. 18B-602(d).

Before a special election on ABC stores may be held, the County is required to negotiate a merger with a pre-existing ABC board operating within its jurisdiction. Several municipal ABC boards currently operate in Franklin County, and the County must reach agreement with one of them on board appointments, profit distribution, and other terms required by G.S. 18B-703, subject to approval by the Alcoholic Beverage Control Commission. Approval of this resolution would initiate that process. Adoption of the resolution authorizes the Clerk to deliver a certified copy to the Franklin County Board of Elections within three business days.

### **ATTACHMENTS:**

[Alcoholic Beverage Election Resolution](#)



**FRANKLIN COUNTY BOARD OF COMMISSIONERS  
RESOLUTION**

**Calling for an Alcoholic Beverage Election in  
Franklin County**

**WHEREAS**, The Board of Commissioners of Franklin County has received requests from citizens to permit the sale of mixed beverages throughout Franklin County; and

**WHEREAS**, Franklin County does not operate an ABC Store, and therefore must hold an election on ABC stores concurrently with any mixed beverage election; and

**WHEREAS**, it is the desire of the Board of Commissioners of Franklin County to allow the citizens of Franklin County to vote on the proposition to permit the sale of mixed beverages in Franklin County, and the proposition to permit the operation of ABC stores in Franklin County; and

**WHEREAS**, North Carolina General Statute 163-287(a) authorizes a county board of commissioners to adopt resolutions calling special elections to be held at the same time as any other State or county general election; and

**WHEREAS**, North Carolina General Statute 18B-601(b) allows a county board of commissioners to request a county-wide election on the alcoholic beverage propositions authorized by North Carolina General Statute 18B-602(g) and (h); and

**WHEREAS**, pursuant to North Carolina General Statute 18B-600(b), a county may hold a mixed beverage election only if the county already operates at least one county ABC store, or a county election on ABC stores is to be held at the same time as the mixed beverage election; and

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Franklin County to hereby formally request the Franklin County Board of Elections conduct an alcoholic beverage election on November 3, 2026 wherein citizens of Franklin County may vote on whether to permit the operation of ABC stores and the sale of mixed beverages in Franklin County under the election procedures created by North Carolina General Statute 18B-602(h), and that the Board of Elections work with the County Attorney to draft the language for the ballot.

**BE IT FURTHER RESOLVED**, that the Clerk to the Board of Commissioners of Franklin County is hereby authorized and directed to deliver a certified copy of this Resolution to the Franklin County Board of Elections within three (3) business days after the adoption hereof.

**APPROVED** this the 1<sup>st</sup> day of June, 2026.

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Roxanne Bragg, Chairman

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Kristen G. King, Clerk to the Board  
MMC

# Franklin County Commissioner's Agenda Information Sheet

Requested Meeting Date: June 1, 2026

# of attachment(s) 0

Item Title: **Landscaping Services Contract**

Initiated by (Name, Job Title): Chris Jones, Facilities Maintenance Director

Board action proposed: Consider approval of contract and authorize County Manager to finalize and sign with the County Attorney's approval.

Is this a consent agenda item? No

Is a public hearing needed? No

Summary of Request: David Bridle, Assistant County Manager, will provide a recommendation on the Landscaping Services Agreement managed by the Facilities Maintenance Department. The proposed Landscaping Services Agreement provides for landscaping and grounds maintenance services at 55 county facilities and sites. Three responses to the Request for Proposals were received on March 6, 2026. Mr. Bridle will present the bid tabulation and recommend awarding the contract. Budgeted amounts to fund this contract are included in the upcoming annual Facilities Maintenance budget.

## Franklin County Commissioner's Agenda Information Sheet

Requested Meeting Date: June 1, 2026

# of attachment(s) 0

Item Title: **DSS Board**

Initiated by (Name, Job Title): Andrew Payne, Social Services Director

Board action proposed: Consider suggested appointment.

Is this a consent agenda item? No

Is a public hearing needed? No

Summary of Request: The Board is asked to consider appointing David Harris to the DSS Board to serve as a commissioner representative. If appointed, Mr. Harris would serve a three-year term that would expire June 30, 2029.

## Franklin County Commissioner's Agenda Information Sheet

Requested Meeting Date: June 1, 2026

# of attachment(s) 0

Item Title: **Home Care Community Block Grant Advisory Committee**

Initiated by (Name, Job Title): Cindy Jones, Aging Services Director

Board action proposed: Consider approval of suggested appointments/reappointments for two-year terms.

Is this a consent agenda item? No

Is a public hearing needed? No

Summary of Request: The Board is asked to appoint/reappoint the following individuals:

### **Appoint**

Susan Vogt

Alan Winstead

### **Reappoint**

Joyce Cooke

Shelia Alston

Gwen Wheeler

Ramel Williams

Jamie Holtzman

Pamela Nelms

Cindy Jones

Louise Johnson

## Franklin County Commissioner's Agenda Information Sheet

Requested Meeting Date: June 1, 2026

# of attachment(s) 0

Item Title: **Juvenile Crime Prevention Council**

Initiated by (Name, Job Title): Kristen G. King, Clerk to the Board

Board action proposed: Consider appointment.

Is this a consent agenda item? No

Is a public hearing needed? No

Summary of Request: Consider appointing Abbi Keith (County Manger or designee position) to the Juvenile Crime Prevention Council.

## Franklin County Commissioner's Agenda Information Sheet

Requested Meeting Date: June 1, 2026

# of attachment(s) 0

Item Title: **VGCC Board of Trustees**

Initiated by (Name, Job Title): Ryan Preble, County Manager

Board action proposed: Consider an appointment for a four-year term.

Is this a consent agenda item? No

Is a public hearing needed? No

Summary of Request: In accordance with NCGS 115D-12, the Board is asked to appoint a trustee (a county commissioner) to the Vance-Granville Community College Board of Trustees. Trustees have authority and accompanying responsibility in the execution of governance and fiduciary responsibility to the college. Commissioner Michael Schriver is currently appointed to the Board of Trustees. His term will expire June 30, 2026.