

**TOWN OF MCADENVILLE COUNCIL AGENDA
TUESDAY, JULY 13, 2021 @ 6:00 PM
163 MAIN STREET, MCADENVILLE NC**

- 1. CALL TO ORDER, PLEDGE OF ALLEGIANCE & INVOCATION**
- 2. ADJUSTMENT & APPROVAL OF JULY AGENDA:** Items will only be added or removed upon approval of the Mayor and Town Council.
- 3. CONSENT AGENDA:** The items of the "Consent Agenda" are adopted on a single motion and vote, unless the Mayor or Council wishes to withdraw an item for separate vote and/or discussion:
 - a) **Approval of Minutes:** Regular Meeting of June 8, 2021.
 - b) **Budget Amendment Ordinance #2021-005:** Ordinance authorizing the final amendments to the Budget for Fiscal Year beginning July 1, 2020. The amendments are interdepartmental transfers within the same fund not exceeding 10% of the appropriated monies for the department whose allocation is being reduced.
 - c) **Contract to Audit Accounts:** Butler & Stowe has submitted their Contract to Audit Accounts for the Town of McAdenville for the year ending June 30, 2021, in the amount of \$23,150.00. Audit prep cost is \$19,300 and writing the Financial Statement is \$3,850. This is an increase of 2.4% from the previous year's contract.
- 4. UTILITY COLLECTION SYSTEM PRESENTATION:** NC Rural Water Sustainability Analyst Troy Cassidy has completed his assessment of the Town's collection system. Mr. Cassidy will present Council with the Manhole Inspection & Management Plan report and provide a slide show highlighting the current condition of the sewer system and recommendations for improvements.
- 5. MOTOR VEHICLE POLICY FOR GREENWAY:** A Policy Statement and recommended Ordinance Amendments to address motor vehicle access on the public greenway will be presented for Council's review and possible adoption.
- 6. CANOE LAUNCH CONTRACT AMENDMENT:** The Canoe Launch construction is complete and passed final inspection by Gaston County on June 29, 2021. The Contractor, Blue Ridge Trail Works, has submitted an invoice for additional work incurred in the amount of \$5,450 which is over the approved 10% contingency approved with the current contract. Council consideration is requested to amend the approved contract amount to cover construction overages.
- 7. POLICE DEPARTMENT REPORT:** Chief Adams, CPD, will report on police activity for the month of June and address any concerns of Council.
- 8. COUNCIL GENERAL DISCUSSION:** This is an opportunity for the Mayor and Council to ask questions for clarification, provide information to staff, or place an item on a future agenda.
- 9. OPPORTUNITY FOR PUBLIC COMMENT:** This is an opportunity for members of the public to address items of interest to the Mayor and Town Council. This is not a time to respond or act. Any necessary action will be taken under advisement. Speakers are asked to stand, state their name and address for the record and limit comments to no more than five minutes.

ADJOURN

TOWN OF MCADENVILLE MINUTES
JUNE 8, 2021

The McAdenville Town Council met in Regular Session on Tuesday, June 8, 2021 at 6:00 PM in the Council Chambers of Town Hall located at 163 Main Street, McAdenville N.C.

PRESENT:

Mayor Jim Robinette; Council Members: Reid Washam, Carrie Bailey, Greg Richardson, and Joe Rankin. Mayor Pro-tem Jay McCosh participated remotely via telephone. Also present: Attorney Chris Whelchel, Police Chief Adams, and Town Administrator/Clerk Lesley Dellinger.

CALL TO ORDER:

Mayor Robinette called the meeting to order at 6:00 PM and led in the Pledge of Allegiance. Pastor Walter Griggs, First Baptist Church, opened the meeting with prayer.

ADJUSTMENT & APPROVAL OF AGENDA:

The June Agenda was approved as submitted by motion of Carrie Bailey, second by Joe Rankin and unanimous vote.

CONSENT AGENDA:

The items of the Consent Agenda were unanimously approved by motion of Greg Richardson, second by Reid Washam:

- a) **Budget Amendment Ordinance #2021-002:** Council approved the ordinance authorizing amendments to the Budget for Fiscal Year beginning July 1, 2020. The amendments will result in a \$10,250.00 increase in the net appropriations for the General fund and will not affect the net appropriations of the Water/Sewer fund.
- b) **Approval of Minutes:** The Regular Meeting of May 11, 2021, and the Special Meeting/Budget Workshop minutes of May 4, 2021, and May 19, 2021, were approved as submitted.
- c) **Interlocal Agreement for Collection of Taxes:** Gaston County will increase the service fees charged to municipalities for distributing tax bills, collecting payments, and processing payments beginning July 1, 2021. Council is satisfied with the tax collection service being provided by the County and approved the revised Interlocal Agreement with Gaston County for the Collection of Taxes.
- d) **Resolution #2021-004 Accepting American Rescue Plan Act Grant Funds:** Council approved the resolution accepting the American Rescue Plan Act grant funds and agrees to comply with all law, rules, and regulations, mandated with their acceptance. The American Rescue Plan Act (ARPA) was signed into law on March 11, 2021, to assist with speeding up the recovery from the economic and health effects from the COVID-19 pandemic.
- e) **Resolution #2021-005 Supporting the LYNX Silver Line Extension into Gaston County:** Council approved the resolution supporting Gaston County's cooperation with

the City of Charlotte, CATS, and the Metropolitan Transit Commission to work together to secure sufficient federal funds to complete the extension of the LYNX Silver Line into Gaston County.

PUBLIC HEARING FOR PROPOSED 2021-2022 BUDGET:

Upon motion by Reid Washam, second by Carrie Bailey the Public Hearing on the proposed budget was opened. The Town Administrator/Clerk presented a slide show on the FY21-22 proposed budget for the General and Water/Sewer Funds highlighting changes from the previous year's budget and planned capital improvement projects.

General Fund	\$ 1,005,191.00
Water & Sewer Fund	<u>\$ 940,885.00</u>
Total	\$ 1,946,076.00

The budget recommended that the Ad Valorem Tax Rate would remain the same at \$0.33 on each one hundred dollars (\$100.00) valuation of taxable property as listed for taxes as of January 1, 2021; and the \$5.00 Vehicle Tag Tax will remain unchanged for any vehicle resident in the Town of McAdenville. An increase of 8.5% was recommended for the Water/Sewer rates to offset the five percent (5%) increase from the Town's wholesale service provider and planned capital improvement projects.

The Mayor opened the floor and invited public comment. No public comments were submitted. Upon motion by Joe Rankin and second by Greg Richardson the public hearing period was closed.

ADOPTION OF BUDGET ORDINANCE FOR FISCAL YEAR 2021-2022:

Upon motion by Carrie Bailey, second by Reid Washam and unanimous vote, Budget Ordinance #2021-004 for Fiscal Year 2021-2022 for the Town of McAdenville was approved and adopted in the amount of \$1,946,076.00. The ad valorem tax rate of \$0.33 cents per \$100 assessed valuation was established along with a Vehicle Tax of \$5.00 per year on any vehicle resident of the Town.

ADOPTION OF WATER/SEWER RATES AND FEE SCHEDULES FOR FY 2021-2022:

Upon motion by Greg Richardson, second by Joe Rankin and unanimous vote, the Water/Sewer Rates and Fee Schedules for fiscal year 2021-2022 were approved and adopted as part of the budget. The Water/Sewer rates were increased by 8.5% and the Fee schedule had moderate increases for residential and commercial zoning permits.

POLICE DEPARTMENT REPORT:

Chief Adams stated that the monthly report was not available due to the software upgrade but that he hoped to have it available for distribution in July. He then offered to address any questions or issues from Council. The Mayor asked if there were any details available on the two car accident that occurred on Main Street near the intersection of Ford & Dickson earlier in the day. Chief Adams stated that increased policing of Main Street has been put in place due to the number of recent accidents but that additional details regarding today's wreck were not available. Lesley Dellinger stated that the homeless population in Town seems to be reduced and asked if the CPD had instituted new policies to combat the problem. Chief Adams stated that the CPD has been

trying to connect the homeless population to Gaston County resources designed to help people in transition. He added that there had been several arrests of transitory homeless persons frequently seen in Town.

COUNCIL GENERAL DISCUSSION:

Mayor Robinette stated that the normal seating arrangement for Council and Staff could resume in July since everyone was vaccinated and the COVID positive rate continues to decline. There was no opposition to this suggestion from the other members of Council.

Lesley Dellinger stated that the canoe launch construction was progressing quickly and that the project should be completed before the end of the month.

Staff has solicited a proposal from Bloc Design for redesigning the greenway entrance. The Mayor, Greg Richardson and Lesley Dellinger met with Bloc Design staff virtually on May 27th to provide details of the Town's vision for parking access, landscaping and possible amenity additions. Greg stated that he had met with Bloc Design staff onsite today to answer questions and that a proposal for engineering and landscape design should be available for consideration at the July meeting.

OPPORTUNITY FOR PUBLIC COMMENT:

Mayor Robinette opened the floor for public comment. No comments were received.

ADJOURN:

There being no further business to come before the board, the meeting adjourned at 6:27 PM upon motion of Carrie Bailey, second by Reid Washam and unanimous vote.

Jim Robinette, Mayor

Lesley Dellinger, Town Clerk

ORDINANCE 2021-005
ORDINANCE AMENDING BUDGET
FOR THE TOWN OF MCADENVILLE NORTH CAROLINA
FOR THE FISCAL YEAR BEGINNING JULY 1, 2020

BE IT ORDAINED by the Mayor and Town Council of the Town of McAdenville, North Carolina meeting in open session this 13th day of July 2021 that the following amendment to the Budget Ordinance for the Town of McAdenville, North Carolina for the Fiscal Year beginning July 1, 2020 is hereby adopted:

SECTION I: To amend the General Fund, the appropriations are to be changed as follows:

** Interdepartmental transfer within same fund not exceeding 10% of appropriated monies for the department whose allocation is being reduced.*

10-420-18 (E)	Building Maintenance	Decrease	<u>\$ 500</u> \$ 500
10-420-22 (E)	Telephone & Postage	Increase	\$ 200
10-420-14 (E)	Banking Service Fees	Increase	<u>\$ 300</u> \$ 500

SECTION II: To amend the W&S Fund, the appropriations are to be changed as follows:

** Interdepartmental transfer within same fund not exceeding 10% of appropriated monies for the department whose allocation is being reduced.*

30-600-11 (E)	W/S Improvements	Decrease	<u>\$ 400</u> \$ 400
30-600-39 (E)	W/S Banking Fees	Increase	<u>\$ 400</u> \$ 400

This Ordinance is approved and adopted this 13th day of July 2021.

Attest:

Jim Robinette, Mayor

Lesley Dellinger, Town Clerk

The	Governing Board Town Council
of	Primary Government Unit (or charter holder) Town of McAdenville
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name Butler & Stowe
	Auditor Address Post Office Box 2379, Gastonia, North Carolina 28053-2379

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/21	Audit Report Due Date 10/31/21
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Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single 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 staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

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

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

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

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

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

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

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

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 (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.)(G.S. 159-34 and 115C-447) All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). 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, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

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

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

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

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

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

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

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

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

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

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

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

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

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

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

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

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern.

30. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

31. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

32. 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>

33. 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.

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

FEES FOR AUDIT SERVICES

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

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

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

Name:

Title and Unit / Company:

Email Address:

OR Not Applicable ☒ (Identification of SKE individual not applicable for GAAS-only audit or audits with FYEs prior to June 30, 2020.)

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

3. Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the billings for the last annual audit of the unit submitted to the Secretary of the LGC. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

Primary Government Unit	Town of McAdenville
Audit Fee	\$ 19,300
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$ 3,850
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$

DPCU FEES (If applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Butler & Stowe	
Authorized Firm Representative (typed or printed)* Robert W. Adams, CPA	Signature* <i>Robert W. Adams</i>
Date* 6-4-2021	Email Address* radams@butlerstowe.com

GOVERNMENTAL UNIT

Governmental Unit*	
Town of McAdenville	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* Jim Robinette	Signature*
Date	Email Address mayor@townofmcadenville.org

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed) Lesley Dellinger	Signature*
Date of Pre-Audit Certificate*	Email Address* clerk@townofmcadenville.org

Town of McAdenville

Motor Vehicle Policy Statement for Public Greenway Space

I. Purpose

The purpose of this statement of the policy of the Town of McAdenville ("Policy Statement"), and of any ordinances drafted and passed pursuant to the same, is to ensure the safe, beneficial, and quiet enjoyment of the Town of McAdenville's greenway spaces by all residents and other visitors thereto, irrespective of ability, disability, age, or any other factor whatsoever.

II. Definitions

1. "PDMD" shall mean "power-driven mobility device(s)," i.e., powered vehicles or devices designed and intended to enable persons with mobility disabilities to access and comfortably enjoy the facilities and public spaces provided or maintained by the Town of McAdenville, North Carolina, in like manner to those not so disabled.
2. "PDMD" for the purposes of this Policy Statement shall not include any vehicle or device powered by an internal combustion engine.
3. "PDMD" for the purposes of this Policy Statement shall not include any vehicle or device inappropriate for use indoors in conventional public or private buildings, and specifically those buildings that accommodate ingress and egress for persons with mobility disabilities consistent with the provisions of applicable Federal and State law.
4. "PDMD" for the purposes of this Policy Statement specifically excludes wheelchairs, the use of which shall under no circumstances be restricted in public areas.
5. "Dawn" means one half-hour before sunrise.
6. "Dusk" means one half-hour after sunset.
7. "Greenway" means that space granted to the Town of McAdenville for use by the public as a riverside greenway trail, including the paved trail and bridge set therein as well as the natural landscape.

III. Process

1. The Town of McAdenville, through counsel, has researched and analyzed the status and usage of its Greenway trail in anticipation of adopting this policy and the ordinances related thereto.
2. The Town of McAdenville, based upon the size, breadth, and general usage of its Greenway trail, is informed and satisfied that the adoption of this policy is consistent with its goal of providing the beneficial, safe, and unimpeded use of the Greenway to all visitors.
3. The Town of McAdenville has further considered the grant of use of the Greenway space, and the terms thereof, in concluding that motor vehicles are

generally antithetical to the same, particularly with regard to the Town's obligation to preserve the space and to minimize harm to the natural landscape surrounding the Greenway trail.

4. The assessment of the general use of the Greenway is based upon the personal knowledge of the Town of McAdenville's employees, agents, and assigns, as related to and understood by its counsel.

IV. Restriction Policy Regarding Power-Driven Mobility Devices

1. In no case shall combustion-engine vehicles be used on the Greenway space except in the event of emergency or when operated by the Town of McAdenville for maintenance or other official purposes.
2. In no case shall any motorized vehicle of any kind be operated on the greenway space unless it is a qualified PDMD, as defined above, and operated by a person with a mobility disability, except in the event of emergency or when operated by the Town of McAdenville (or other authorized agencies) for maintenance or other official purposes.
3. The use of a motorized wheelchair upon the Greenway shall always be permitted so long as the vehicle or device in question complies with the terms of Paragraphs 5-7 below.
4. In no other circumstance except those set forth above may a person drive, operate, ride in, on, or upon, or otherwise convey any motorized vehicle on the Greenway trail.
5. The mobility disability status of a person operating an OPDMD on the Town of McAdenville's greenway space may qualify said disability by display of an appropriate placard or by their own personal affirmation.
6. Nothing in this policy statement, or any of the ordinances adopted according to the same, is intended as an endorsement that the greenway space is appropriate for use by any person, regardless of the activity enjoyed and regardless of whether a motorized vehicle or device is utilized, and that those who use the greenway space do so according to their own risk irrespective of whether they utilize an PDMD or other vehicle or device.
7. Under no circumstances shall any motorized vehicle or device, including such vehicles or devices that qualify as PDMDs, be operated on the Greenway trail unless such vehicle or device be restricted in speed to fifteen (15) miles per hour or less.
8. Under no circumstances shall any motorized vehicles or devices, including PDMDs, be operated on the Greenway trail before Dawn or after Dusk, unless during hours allowed for Greenway usage, and unless said vehicle is equipped with head- and tail-lights running at all times.

Recommended Ordinance Updates for the McAdenville Town Code

In adopting this Policy regulating motor vehicle access on the public greenway the Town of McAdenville will also have to amend the below currently existing and related ordinances.

Ordinances:

1. Amendment to Chapter 6 – Motor Vehicle and Traffic, Sections 6-1 and 6-41
Adopt the same amendment as was adopted 10/13/2020, but remove the word “greenway” from 6-41(a).
2. Amendment to Chapter 15 – Parks and Recreation, Sections 15-23 and 15-29
 - a. 15-23 should be amended to include the following definitions:
 - i. “Park” shall also include the greenway space granted to the Town of McAdenville (the “Greenway”), and the spaces, trails, and bridgeways situated thereon.
 - ii. “Dawn” shall mean one half-hour before sunrise.
 - iii. “Dusk” shall mean one half-hour after sunset.
 - b. 15-29 should be amended to include the following restrictions after subparagraph (h):
 - i. (i) Notwithstanding the restrictions set forth in section (h), the use of a motorized wheelchair or other personal mobility device equally suitable for indoor and outdoor use may be operated in public parks, public spaces, or upon the Greenway by a person with a mobility disability, so long as the same device is not powered by an internal combustion engine, and so long as the same device is able to ingress and egress from indoor spaces which comply with Federal and State regulations regarding ingress and egress for mobility devices.
 - ii. (j) The devices specified in section (i) may be operated before dawn or after dusk only within normal operating hours as posted by the Town of McAdenville, and only then with operating and running head- and tail-lights, whether built-in or affixed.
 - iii. (j) In no other case may any motorized vehicle or device be operated in public parks, public spaces, or upon the Greenway unless in cases of emergency or unless operated by the Town of McAdenville or another local, county, or state government entity in the exercise of its official duties.