

**River Bend Town Council
Regular Meeting Minutes
April 21, 2022
Town Hall
7:00 p.m.**

Present Council Members: Mayor John Kirkland
Buddy Sheffield
Don Fogle
Barbara Maurer
Irving Van Slyke
Brian Leonard (via telephone)

Town Manager: Delane Jackson
Finance Director: Mandy Gilbert
Police Chief: Sean Joll
Town Clerk: Kristie Nobles

Members of the Public Present: 8

CALL TO ORDER

Mayor Kirkland called the meeting to order at 7:00 p.m. on Thursday, April 21, 2022 in the River Bend Town Hall with a quorum present.

RECOGNITION OF NEW RESIDENTS

Larry Fischer – Compass Court

VOTE – Approval of Agenda

Councilman Sheffield motioned to accept the agenda as presented. The motion carried unanimously.

PUBLIC HEARING – Proposed Re-Zoning – 5530 US Highway 17 South

Councilman Sheffield moved to open the Public Hearing to discuss the proposed re-zoning of 5530 US Highway 17 South. The motion carried unanimously.

He then invited anyone who wished to address the proposed re-zoning of 5530 US Highway 17 South to step to the podium to be heard.

With no one stepping forward, Councilman Sheffield moved to close the Public Hearing. The motion carried unanimously.

CONSENT AGENDA

The Mayor presented the Council with the Consent Agenda. Councilman Sheffield **moved to approve the Consent Agenda as presented.** The motion carried unanimously. Within this motion the following items were approved:

A. Approve

Minutes of the March 10, 2022 Work Session

Minutes of the March 17, 2022 Regular Council Meeting

TOWN MANAGER'S REPORT

The Manager stated that first Budget Workshop is scheduled for Tuesday, April 26, starting at 4:00 p.m. at Town Hall.

The Manager stated that the Police Department had received a card from a resident that expressed her gratitude and thankfulness to the department. He stated that the Police Chief, Sergeant and an Officer recently saved her life. The Mayor thanked the Police Chief and his department for saving her life.

ADMINISTRATIVE REPORTS

FINANCE – COUNCILMAN VAN SLYKE, JR.

Financial Report – Finance Director, Mandy Gilbert presented to the Council the financial statement for the month of March. She stated the total of the Town's Cash and Investments as of March 31, 2022 are \$4,150,681 and Ad valorem tax collections for FY21-22 were \$690,503.44 and Vehicle Ad valorem tax collections were \$60,061.98.

Councilman Van Slyke stated that Petway, Mills and Pearson has completed the Town's audits for the past few years. He stated that they have submitted an audit contract for the year of 2022 in the amount of \$14,700 and stated this is only a \$200 increase from the previous year.

Vote – Audit Contract

Councilman Van Slyke moved to approve the audit contract with Petway, Mills and Pearson, PA as presented. The motion carried unanimously. (see attached)

ENVIRONMENTAL AND WATERWAYS ADVISORY BOARD– COUNCILMAN LEONARD

Councilman Leonard stated that EWAB did not meet in April and the next meeting is May 2 at 7:00 p.m.

The Manager stated that the Leaf and Limb Ordinance is included in the agenda with revisions to bagging leaves and grass clippings. He also stated that there was new information added to this ordinance to codify that white and brown goods are not collected by the Town. The Town Attorney suggested including a reference to §1904 of the North Carolina Administrative Code to Section D of the ordinance.

Vote – Leaf and Limb Ordinance

Councilman Leonard moved to approve the Leaf and Limb Ordinance as amended. The motion carried unanimously. (see attached)

The Manager stated that the Leaf and Limb schedule included in the agenda has the revised leaf and grass clipping collection method included.

Vote – Leaf and Limb Schedule

Councilman Leonard moved to approve the Leaf and Limb Schedule as presented. The motion carried unanimously. (see attached)

PLANNING BOARD REPORT – COUNCILMAN SHEFFIELD

Councilman Sheffield stated that the Planning Board did not meet in April.

Councilman Sheffield stated that there was a Public Hearing held at the beginning of this meeting regarding the re-zoning of 5530 US Highway 17 South. He stated that the Planning Board has approved and recommends re-zoning this property as Business.

Vote – Re-Zoning 5530 US Highway 17 South

Councilman Sheffield moved to approve the re-zoning of 5530 US Highway 17 South as Business. The motion carried unanimously.

Councilman Sheffield stated that the Council has been reviewing the Advisory Board Ordinance for months and the final revision is included in the agenda package.

Vote – Advisory Board Ordinance Amendment

Councilman Sheffield moved to approve the Advisory Board Ordinance as presented. The motion passed. Four Ayes (Leonard, Van Slyke, Maurer, Sheffield) one nay (Fogle) (see attached)

PUBLIC SAFETY – COUNCILMAN FOGLE

Councilman Fogle presented the following reports on Community Watch and CERT.

CERT

CERT met on March 23, 2022 in the Municipal Building, Large Conference Room. Three people were in attendance. Discussions focused on how to get better attendance and recruit new members. CERT is looking for new members. If you are interested, please contact Chief Joll or Mary Holihan.

COMMUNITY WATCH

Community Watch meets quarterly and did not meet in March. The next meeting is scheduled for June 15, 2022 in the Municipal Building, Large Conference Room. Community Watch is looking for new members. If you are interested, please contact Chief Joll or Egon Lippert.

The Manager stated that the amended Capital Improvement Plan is included in the agenda package with the proposed fee increase that Council discussed at last week's Council meeting. He stated that the Town is applying for a grant that could award the Town up to \$5,000,000 for Waste Water Treatment Plant enhancements. He stated that the grant is awarded based on a point system and the proposed fee increase could earn the Town additional points for the grant.

Vote – Water and Sewer Fee Schedule

Councilman Fogle moved to approve the Water and Sewer Rates and Fees Schedule as presented. The motion passed. Four Ayes (Leonard, Van Slyke, Maurer, Fogle) one nay (Sheffield) (see attached)

The Manager stated that he would like some direction from the Council on the minimum amount the Town would accept in grant funds. He stated that he has to designate an amount for the grant application. He stated that the most he can request is \$5,000,000.

Vote – Grant Application

Councilman Sheffield moved to accept Manager Jackson's recommendation of \$5,000,000 as the minimum the Town would accept. The motion carried unanimously.

PARKS & RECREATION/CAC – COUNCILWOMAN MAURER

Councilwoman Maurer presented the following reports.

Parks & Recreation

Parks and Recreation met on April 6. They welcomed new member, Larry Fischer.

The March activity, St Patrick's Day BINGO, was well attended by all new participants. Requests were made to repeat this event. The annual Easter Egg Hunt took place on a beautiful Saturday. Over one hundred children of different age groups plus special needs children searched for 1200 candy filled eggs. Prize tickets were also included in some eggs. Sunday in the Park concert will resume on May 15 with Joe Baes, a popular musician and River Bend resident. Music will start at 4:30 pm. The traditional annual Fourth of July celebration resumes this year with a parade, picnic and live music. Community assistance is needed to engage groups for the parade, to help in the food tent and to supervise some activities. If you want to march in the parade, you can fill out a parade entry form online on the town website, download the form and return it to Town Hall in person or pick up a form at Town Hall. If you want to help in any of these areas, please contact

Gloria Kelly to sign up. She can be reached at 252-876-3267 or gloriakelly@gmail.com or me at bmaurer@riverbendnc.org or 252-670-0757. The next scheduled meeting is May 4 at 7pm. Parks and Recreation has one vacancy. Anyone who would like to participate in planning and presenting activities is invited to file an application.

Community Appearance Commission (CAC)

The CAC met on Wednesday, March 16 at 4pm. They are proceeding with projects that were previously approved. One project, the addition of Christmas ball lights for the entrance to the town, will be conducted jointly with Parks & Rec. Several workshops will be scheduled for residents so they can make the balls. Each participant will make two, one to keep and one for the town. The first workshops are scheduled for June. More information will be posted as the project progresses. A second project the CAC is excited about and one that will be a multi-year effort, is a review and redesign of the Plantation median. The first stage will be an assessment of all the trees and shrubs along the median with recommendations to remove the ones that are diseased and badly damaged and plans to remediate those that are healthy or salvageable. A third project in the early stages of development is for a landscape award program to recognize residents for the appearance of their front yards. A new resident attended the meeting and at its conclusion she submitted her application to join the CAC. On April 14, the Council voted to approve her application. Another member submitted his resignation due to family issues. There are still two vacancies. If any of the projects mentioned in this report appeal to you, please contact Brenda Hall or myself to volunteer or submit an application. Applications are available on the town website.

River Bend Community Organic Garden (RBCOG)

The regular meeting was held on April 4. The Green Team participated in two sessions in March. Additional bees arrived on March 25 and were successfully installed in a second hive. Thirteen Volunteers participated in a productive work day on March 19. The next workday is set for April 21. The next meeting is scheduled for May 2 at 1:30 pm.

Red Caboose Library (RCL)

The board met on April 7. The first young people's reading group took place on April 2nd. It was well attended by children and their parents who enjoyed the reading and activities that followed. Additional sessions will be announced. Plans are progressing for an authors' reading series. Local authors will be invited to present a reading from their books. The genres identified at an earlier board meeting were discussed, including children and young adult, local history, poetry, mysteries, travel and more. A speakers' series is expected to kick off in June. You will hear about a special event at the Council meeting. The next board meeting is scheduled for Thursday, May 5 at 2 pm.

All meetings are open to the public and anyone is welcome to attend.

MAYOR'S REPORT

The Mayor presented the following report.

We who live in the twenty first century and are citizens of the United States should occasionally pause and consider the leadership qualities of the "founding fathers" of this great democracy experiment. To read "John Adams" and "Hamilton" by author David Mc McCullough gives excellent insight to the exceptional leadership qualities of the men who framed the U S Constitution. These men and their colleagues rode horses to arrive at meeting locations and worked without air conditioning through the Philadelphia summers. They couldn't fly home on Thursday afternoons and fly back on Monday then work for a full day on Tuesday and Wednesday. Rather they worked probably more than five days a week. Historic documents demonstrate that these men spoke forcefully in support of their individual positions, however they did not resort to being bullies. It is amazing that in our time, leaders who parade as bullies attract armies of followers. These followers will join the bully leader and support the turmoil that results to the

detriment of quality leadership. We can certainly look abroad today and see the semi-war with the engagement between Russia and Ukraine. The Russian President certainly qualifies as a bully while the president of Ukraine leads from a position of rational thought. The under equipped army of the Ukraine fights with a high sense of morale and are quite effective. The army of Russia, with superior numbers and more weapons, finds it difficult to advance against Ukraine resistance. We should all pray that the motto of the U S Military Academy (Duty, Honor, Country) will always guide our military and we will be a stronger nation if every citizen would commit to these values. Then we would be free from bullies. These words were the title Gen. Douglas MacArthur used in his farewell speech to Cadets and staff at West Point on 12 May 1962. All Americans would do well to read his speech and ponder shouldn't we all hear the call to Duty, Honor, Country.

Councilman Leonard asked if there are plans to have the Annual Volunteer Picnic that has been paused due to Covid-19. The Mayor stated that it will be discussed at the next Council Work Meeting.

PUBLIC COMMENT

No public comments at this time.

ADJOURNMENT/RECESS

There being no further business, Councilman Sheffield moved to adjourn. The motion carried unanimously. The meeting adjourned at 7:53 p.m.



Kristie J. Nobles
Town Clerk

PM&P

April 4, 2022

PETWAY
MILLS &
PEARSON, PA

CERTIFIED PUBLIC ACCOUNTANTS

C. Briggs Petway, Jr.
Phyllis M. Pearson

Zebulon Office
P.O. Box 1036
806 N. Arendell Ave.
Zebulon, NC 27597
919.269.7405
919.269.8728 Fax

www.pmpcpa.com

Town of River Bend
45 Shoreline Dr
River Bend, NC 28652

To Whom It May Concern:

We are pleased to confirm our understanding of the services we are to provide Town of River Bend for the year ended June 30, 2022. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, if applicable, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Town of River Bend as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of River Bend'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 Town of River Bend's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Pension schedules, if applicable.

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

- 1) Schedule of expenditures of federal and state awards.
- 2) Schedules of revenues and expenses, budget to actual

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to 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. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Memberships:

North Carolina
Association of
Certified Public
Accountants

American Institute
of Certified Public
Accountants

- 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)*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (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 include a paragraph that states 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.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; 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 program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Members of the Town Council of Town of River Bend. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance 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 may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute 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 abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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 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, and of any material abuse that comes to our attention. 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for 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 other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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. 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 Town of River Bend'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 applicable laws and regulations and the provisions of contracts and grant agreements 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 Town of River Bend's major programs. The purpose of these procedures will be to express an opinion on Town of River Bend's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

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

Management Responsibilities

Management is responsible for the financial statements, schedule of expenditures of federal and state awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in accordance with the requirements of OMB Uniform Guidance. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal and state awards, and related notes. We will also prepare the annual information return (IRS Form 990). 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*. You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and state awards, 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, schedule of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for (1) designing, implementing, establishing and maintaining effective internal controls, including internal controls over compliance, 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 is reliable 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 in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) 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.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (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.

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 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. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal 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 July 1, 2022.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditure of federal awards no later than the date the schedule of expenditure of federal awards is issued with 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 in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented 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 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. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report 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 for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit 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.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal 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, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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

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 awards, summary schedule of prior audit findings, auditors' 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. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to Town of River Bend; 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 Petway Mills & Pearson, PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to North Carolina Department of Public Instruction 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 Petway Mills & Pearson, PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the North Carolina Department of Public Instruction. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately July 1, 2022 and to issue our reports no later than October 31, 2022. Phyllis M. Pearson, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

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, etc.) except that we agree that our gross fee, including expenses, will be \$14,700 for the audit and \$2,500 for each Federal or State Program Audit, if applicable. 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(s). 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 audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require 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 2021 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Town of River Bend 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 enclosed copy and return it to us.

Petway Mills & Pearson, PA

PETWAY MILLS & PEARSON, PA

RESPONSE:

This letter correctly sets forth the understanding of Town of River Bend.

Management signature: *Delane Jackson*

Title: *Town Manager*

Date: *4-22-22*

Governance signature: *Don R. Hilland*

Title: *Mayor*

Date: *4/22/22*



Bernard Robinson & Company, L.L.P.

Report on the Firm's System of Quality Control

February 17, 2021

To the Partners of Petway Mills & Pearson, PA
and the Peer Review Committee of the Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Petway Mills & Pearson, PA (the firm) in effect for the year ended September 30, 2020. 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. The summary also includes an explanation of how engagements identified as not performed or reported 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 a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with 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 in conformity with 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 the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and an audit of employee benefit plan.

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 Petway Mills & Pearson, PA in effect for the year ended September 30, 2020, 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*. Petway Mills & Pearson, PA has received a peer review rating of *pass*.

Bernard Robinson & Company, L.L.P.

BERNARD ROBINSON & COMPANY, L.L.P.

1501 Highwoods Blvd., Ste. 300 (27410)
P.O. Box 19608 | Greensboro, NC 27419
P: 336-294-4494 • F: 336-294-4495

brccpa.com

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2021

The of and	Governing Board Members of Town Council
	Primary Government Unit Town of River Bend
	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 Petway Mills & Pearson, PA
	Auditor Address 806 N Arendell Ave Zebulon, NC 27597

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/22	Audit Report Due Date 10/31/22
-----	--------------------------------	-----------------------------------

Must be within four months of FYE

hereby agree as follows:

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

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

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).

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2021

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 the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

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

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

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2021

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

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

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

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

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

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

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2021

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

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

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

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

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

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

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

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

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

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

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

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2021

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. See 20 NCAC 03 .0502(c)(6).

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2021

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

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

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

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

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2021

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 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:
Mandy Gilbert	Finance Director/River Bend	finance@riverbendnc.org

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 the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. 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 River Bend
Audit Fee	\$ 13,700
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ 2,500
Writing Financial Statements	\$ 1,000
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$ 10,875.00

DPCU FEES (if applicable)

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

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2021

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Petway Mills & Pearson, PA	
Authorized Firm Representative (typed or printed)* Phyllis M Pearson, CPA	Signature* <i>Phyllis M Pearson, CPA</i>
Date* 04/04/22	Email Address* ppearson@pmpcpa.com

GOVERNMENTAL UNIT

Governmental Unit* Town of River Bend	
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)* John Kirkland	Signature* <i>John Kirkland</i>
Date 4/22/22	Email Address jkirkland@riverbendnc.org

Chair of Audit Committee (typed or printed, or "NA") Irving Van Slyke, Jr.	Signature <i>Irving Van Slyke, Jr.</i>
Date 4/27/22	Email Address branslyke@riverbendnc.org

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) Irving Van Slyke	Signature* <i>Irving Van Slyke, Jr.</i>
Date of Pre-Audit Certificate* 04/27/22	Email Address* branslyke@riverbendnc.org

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2021

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

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE TOWN OF RIVER BEND

BE IT ORDAINED by the Town Council of the Town of River Bend that the Town Code of Ordinances, Title IX, General Regulations, Chapter 9.02, Public Nuisance, be amended as follows:

§ 9.02.030 OPEN BURNING PROHIBITED.

- A. All open burning is prohibited within the town limits, except as provided in divisions (C) and (D) below in accordance with North Carolina Administrative Code, Title 15A, § 1900.
- B.
 1. The town may provide leaf and limb pickups as deemed appropriate. The goal is to provide 6 scheduled pickups per fiscal year. The maximum number of scheduled pickups in a fiscal year shall be 6. The number of scheduled pickups and the dates of these pickups shall be determined by the River Bend Town Council and announced at the beginning of each fiscal year.
 2. Pickups will be provided to residential property within the corporate town limits only. Leaf and limb pickup shall not be provided to any non-residential property or for any contractors, including contractors doing general yard maintenance to residential properties.
 3. For the purpose of this subchapter, leaf and limb is defined as leaves, grass clippings, pine cones, and small (as defined below) tree and shrub limbs. Leaf and limb does not include construction material of any kind, trimmings from lot clearing, tree trunks or any material from commercial contractors.
 4. All leaf and limb must be the result of natural defoliation or minor trimming and must observe the following criteria:
 - a) The maximum diameter of limbs is 3 inches and maximum length is 6 feet;
 - b) All leaf and limb debris shall be placed in a pile at the roadside with butt ends towards the street in a flat area away from mailboxes and driveway tiles. There must be room for removal equipment to work without harming adjacent grass or shrubbery;
 - c) No debris shall be bagged. Any bagged material will not be collected.
 - d) Leaf and limb material shall not be placed at the roadside more than 5 days prior to the week of pickup; and
 - e) (1) Pickup shall be done once per street per scheduled pickup week.
(2) Any leaf and limb placed on the roadside after a street has been cleaned shall be the responsibility of the property owner to clear immediately.
 - f) The town does not provide for collection of any other materials other than those described in Sections B (1-4) above. Items commonly known as brown goods (for example furniture, wood items) and white goods (for example appliances, plumbing fixtures) and all other materials are not collected by the town for disposal. Such

materials shall not be placed by the roadside for collection and must be properly disposed of by the owner.

- C. Camp fires and fires solely for outdoor cooking and other recreational purposes, or for ceremonial occasions, or for human warmth and comfort and do not use synthetic materials or refuse or salvageable materials for fuel are permitted; provided that the fires are not of the size, character or intensity as to be a danger to surrounding properties, and do not create a nuisance, in accordance with North Carolina Administrative Code, Title 15A, Chapter 2D, § 1903, paragraph (b).
- D. All other open burning for the disposal of material generated as a result of a natural disaster, such as tornado, hurricane, or flood or for any other purpose shall be in accord with the regulations as set forth in the North Carolina Administrative Code, Title 15A, Chapter 2D, § 1903 and 1904.
- E. All trees, stumps, brush and other vegetation resulting from the clearing of land for roads, houses and other buildings shall not be burned or buried in the town but shall be removed from the town and properly disposed.

This Ordinance shall be in full force and effect upon its adoption

Adopted this the 21st day of April, 2022



John R. Kirkland, Mayor

ATTEST:



Kristie J. Nobles, Town Clerk



PROPOSED 2021-2022 LEAF & LIMB PICK-UP SCHEDULE

You must have your debris by the road <u>BEFORE</u> the pick-up date for your zone.	
Zone 1 Debris Placement	Zone 1 Pick-Up Begins
June 30 th , 2021	July 5 th , 2021
September 1 st 2021	September 6 th , 2021
October 27 th , 2021	November 1 st , 2021
January 5 th , 2022 (Includes Christmas Trees)	January 10 th , 2022 (Includes Christmas Trees)
March 2 nd , 2022	March 7 th , 2022
May 4 th , 2022	May 9 th , 2022
Zone 2 Debris Placement	Zone 2 Pick-Up Begins
July 7 th , 2021	July 12 th , 2021
September 8 th , 2021	September 13 th , 2021
November 3 rd , 2021	November 8 th , 2021
January 12 th , 2022	January 17 th , 2022
March 9 th , 2022	March 14 th , 2022
May 11 th , 2022	May 16 th , 2022

There are no pick-ups in the months of August 2021, October 2021, December 2021, February 2022, April 2022, and June 2022.

All leaf & limb debris must be the result of natural defoliation or minor trimming and must observe the following criteria:

1. Maximum diameter of limbs is three inches (3") and maximum length is six feet (6').
2. Place all material in a pile at the roadside with butt ends towards the street in a flat area away from mailboxes, driveway tiles and any utility service areas. Leave room for removal equipment to work without harming adjacent grass or shrubbery.
3. Leaves and pine cones shall be bagged, **and program participants shall either use clear plastic bags or shall affix a permanent label which clearly identifies the name and address of the source material.**
4. No tree trunks, grass clippings or debris left by commercial contractors will be collected.
5. Leaf & limb material shall **NOT** be placed at the roadside more than five (5) days prior to the week of pick-up as shown on the schedule above.
6. Pickup shall be done once per street per scheduled pick-up week. Any leaf & limb material placed on the roadside after a street has been cleaned shall be the responsibility of the property owner to clear immediately.
7. Pick-ups will be provided to all properties within the corporate Town limits only. Leaf & limb pick-up shall not be provided for contractors, including general yard maintenance contractors working on a resident's property. Additionally, no more than one trailer load of material will be picked up from any one commercial enterprise, and all material for pick up from the commercial enterprise must be in one location.
8. Leaf & limb is defined as leaves, pine cones, and small tree and shrub limbs. It does not include construction material of any kind, trimmings from lot clearing, tree trunks, grass clippings or debris left by commercial contractors.
9. All debris placed upon the public right of way must be placed off the paved portion of the street, and must be placed in the right of way immediately adjacent to the property from which it originates. Debris may be placed in the right of way immediately adjacent to the property of others only with the express permission of the owner of the property.
10. Violation of these rules may subject violators to remedies described in the Town of River Bend Code of Ordinances, Section 1.01.999 General Penalty.

2022-ORD-02

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE TOWN OF RIVER BEND

BE IT ORDAINED by the Town Council of the Town of River Bend that the Town Code of Ordinances, Title III, Administration, Chapter 3.05, Board and Commissions, be amended as follows:

CHAPTER 3.05: BOARDS AND COMMISSIONS

Parks and Recreation Advisory Board

- 3.05.001 Establishment
- 3.05.002 Purpose
- 3.05.003 Powers and duties
- 3.05.004 Composition and terms of office
- 3.05.005 Organization and procedures

Environment and Waterways Advisory Board

- 3.05.015 Establishment
- 3.05.016 Purpose
- 3.05.017 Powers and duties
- 3.05.018 Composition and terms of office
- 3.05.019 Organization and procedures

Planning Board

- 3.05.035 Establishment
- 3.05.036 Purpose
- 3.05.037 Powers and duties
- 3.05.038 Composition and terms of office
- 3.05.039 Organization and procedures

Community Appearance Commission

- 3.05.055 Establishment
- 3.05.056 Purpose
- 3.05.057 Powers and duties

3.05.058 Composition and terms of office

3.05.059 Organization and procedures

Advisory Board Appointments

3.05.070 Advisory Board Appointments

Advisory Board Liaison

3.05.080 Liaison

PARKS AND RECREATION ADVISORY BOARD

§ 3.05.001 ESTABLISHMENT.

A Parks and Recreation Advisory Board (the Board) is hereby created and established.

§ 3.05.002 PURPOSE.

The purpose of the Board is to advise the Town Council (Council) and Manager on parks and recreation issues to include, but not be limited to, town parks and recreation areas, safety matters in town parks and recreation areas, and recreational activities in town parks and recreation areas. The Board shall work on other issues assigned by the Council or Manager

§ 3.05.003 POWERS AND DUTIES.

The Board shall report to the Town Council and shall have the following powers and duties:

- (A) At the direction of the Council and/or Manager, conduct studies and make recommendations on matters relating to parks and recreation issues.
- (B) At their request, assist the Council and/or Manager in the resolution of complaints and concerns registered by the town's citizens, governmental agencies, or other entities.
- (C) All Board reports, recommendations, or requests for actions shall be coordinated, when appropriate, with other town boards working through the Manager and Council.
- (D) Because the Board is advisory in purpose, no Board member shall make, or have the authority to make, any contractual or financial obligations or arrangements on behalf of, or for, the town.
- (E) The Board, at its discretion and operating within its budget, may organize and administer Council and/or Manager approved parks and recreational activities and events to serve the residents of River Bend. The Board may be asked to organize special events or activities by the Council and/or Manager.

§ 3.05.004 COMPOSITION AND TERMS OF OFFICE.

- (A) There shall be seven (7) members of the Board, to be appointed by the Council for 2-year staggered terms. All members shall serve without compensation. The terms of office shall commence on July 1 and end on June 30, 2 years later, unless appointed to fill a vacancy, in which the term would begin immediately and end when the term was scheduled to end.
- (B) All members shall be residents of the town.
- (C) The Council may remove a Board member only by vote in an open meeting. A Board member who misses 3 consecutive meetings without being excused by the Board shall be considered to have resigned membership in the Board. The vacancy shall be filled as soon as practicable by the Council.

§ 3.05.005 ORGANIZATION AND PROCEDURES.

- (A) At the first regular meeting each year following June 30, the Board shall elect a Chair, Vice Chair and a Secretary. The Secretary need not be a member of the Board. The name and contact information for each officer shall be immediately forwarded to the Town Clerk. Any subsequent change in officers shall also be forwarded to the Town Clerk.
- (B) The Board shall set a date (Ex: 2nd Thursday of each month), time and place to conduct its regular meeting. The schedule of regular meetings for the Board shall be maintained in the Office of Town Clerk.
- (C) The Board shall hold a minimum of 4 scheduled meetings per year. Special meetings may be called by Chair, the Manager, or 2 members of the Board. All meetings of the Board shall be conducted in a public, accessible place. All meetings shall be open to the public, shall be conducted under the rules of order established by Council, and shall be in accordance with state laws, in particular, the Open Meetings Law. A written agenda shall be prepared and distributed to all Board members and the Liaison at least 48 hours prior to all meetings. Copies of the agenda shall be available to the public at all meetings. A written record of minutes of each meeting shall be kept by the Secretary or, in their absence, a designated person and shall include information on attendance, findings, recommendations, and actions taken by the Board. A draft copy of the minutes shall be provided to the Town Clerk within 5 business days of the meeting. At the next regular meeting of the Board, the draft minutes shall be presented to the Board for official acceptance. Within 10 days of adoption by the Board, a signed copy of the minutes shall be provided to the Town Clerk for retention. In accordance with applicable law, minutes of Board meetings are public record. Board minutes shall be posted on the Town's web page in a manner consistent with the process of posting Town Council minutes.
- (D) A quorum, comprised of more than half the current membership, shall be present at the meeting to take any official action required or authorized by this subchapter. Only appointed Board members are eligible to vote. The Chair is eligible to vote on all matters.
- (E) The Board may adopt by-laws, rules, and other procedures not inconsistent with the town's ordinances and laws of North Carolina, with approval by the Town Manager.
- (F) Pursuant to G.S. § 160D-109, members of appointed boards providing advice to the Town Council shall not vote on recommendations regarding any zoning map or text amendment where the outcome of the matter being considered is reasonably likely to have a direct, substantial, and readily identifiable financial impact on the member.
- (G) Any official recommendation, arising out of the Board, shall be submitted in writing to the Town Council through the Board's liaison or the Town Manager.

ENVIRONMENT AND WATERWAYS ADVISORY BOARD

§ 3.05.015 ESTABLISHMENT.

An Environment and Waterways Advisory Board (the Board) is hereby created and established.

§ 3.05.016 PURPOSE.

The purpose of the Board is to advise the Town Council (Council) and Manager on environmental and waterways issues and to provide recommendations on waterways and environmental issues or concerns relating to use, preservation, conservation and protection of such resources within the town. The Board shall work on other issues assigned by the Council or Manager.

§ 3.05.017 POWERS AND DUTIES.

The Board shall report to the Town Council and shall have the following powers and duties:

- (A) At the direction of the Council and/or Manager, conduct studies and make recommendations on matters relating to environmental and waterway issues.
- (B) At their request, assist the Council and/or Manager in the resolution of complaints and concerns registered by the town's citizens, governmental agencies, or other entities.
- (C) All Board reports, recommendations, or requests for actions shall be coordinated, when appropriate, with other town boards working through the Manager and Council.
- (D) Because the Board is advisory in purpose, no Board member shall make, or have the authority to make, any contractual or financial obligations or arrangements on behalf of, or for, the town.
- (E) The Board, at its discretion and operating within its budget, may organize and administer Council and/or Manager approved projects related to environmental and waterway activities and events to serve the residents of River Bend. The Board may be asked to organize special events or activities by the Council and/or Manager.
- (F) To engage in activities to further public education and understanding of the importance of waterways and the environment to the community, and voluntary means by which these resources may be protected.

§ 3.05.018 COMPOSITION AND TERMS OF OFFICE.

- (A) There shall be seven (7) members of the Board, to be appointed by the Council for 2-year staggered terms. All members shall serve without compensation. The terms of office shall commence on July 1 and end on June 30, 2 years later, unless appointed to fill a vacancy, in which the term would begin immediately and end when the term was scheduled to end.
- (B) All members shall be residents of the town.
- (C) The Council may remove a Board member only by vote in an open meeting. A Board member who misses 3 consecutive meetings without being excused by the Board shall be considered to have resigned membership in the Board. The vacancy shall be filled as soon as practicable by the Council.

§ 3.05.019 ORGANIZATION AND PROCEDURES.

- (A) At the first regular meeting each year following June 30, the Board shall elect a Chair, Vice Chair and a Secretary. The Secretary need not be a member of the Board. The name and contact information for each officer shall be immediately forwarded to the Town Clerk. Any subsequent change in officers shall also be forwarded to the Town Clerk.
- (B) The Board shall set a date (Ex: 2nd Thursday of each month), time and place to conduct its regular meeting. The schedule of regular meetings for the Board shall be maintained in the Office of Town Clerk.
- (C) The Board shall hold a minimum of 4 scheduled meetings per year. Special meetings may be called by Chair, the Manager, or 2 members of the Board. All meetings of the Board shall be conducted in a public, accessible place. All meetings shall be open to the public, shall be conducted under the rules of order established by Council, and shall be in accordance with state laws, in particular, the Open Meetings Law. A written agenda shall be prepared and distributed to all Board members and the Liaison at least 48 hours prior to all meetings. Copies of the agenda shall be available to the public at all meetings. A written record of minutes of each meeting shall be kept by the Secretary or, in their absence, a designated person and shall include information on attendance, findings, recommendations, and actions taken by the Board. A draft copy of the minutes shall be provided to the Town Clerk within 5 business days of the meeting. At the next regular meeting of the Board, the draft minutes shall be presented to the Board for official acceptance. Within 10 days of adoption by the Board, a signed copy of the minutes shall be provided to the Town Clerk for retention. In accordance with applicable law, minutes of Board meetings are public record. Board minutes shall be posted on the Town's web page in a manner consistent with the process of posting Town Council minutes.
- (D) A quorum, comprised of more than half the current membership, shall be present at the meeting to take any official action required or authorized by this subchapter. Only appointed Board members are eligible to vote. The Chair is eligible to vote on all matters.
- (E) The Board may adopt by-laws, rules, and other procedures not inconsistent with the town's ordinances and laws of North Carolina, with approval by the Town Manager.
- (F) Pursuant to G.S. § 160D-109, members of appointed boards providing advice to the Town Council shall not vote on recommendations regarding any zoning map or text amendment where the outcome of the matter being considered is reasonably likely to have a direct, substantial, and readily identifiable financial impact on the member.
- (G) Any official recommendation, arising out of the Board, shall be submitted in writing to the Town Council through the Board's liaison or the Town Manager.

PLANNING BOARD

§ 3.05.035 ESTABLISHMENT.

A Planning Board (the Board) is hereby created and established.

§ 3.05.036 PURPOSE.

The purpose of the Board is to advise the Town Council (Council) and Manager on planning and zoning issues to include, but not be limited to, establishment or revision of districts, regulation and restriction of the erection, construction, reconstruction, alteration, repair or use of buildings, structures or land in accordance with G.S. § 160D-109. The Board shall work on other issues assigned by the Council or Manager.

§ 3.05.037 POWERS AND DUTIES.

Pursuant to G.S. § 160D-109, the Board shall report to the Town Council and shall have the following powers and duties:

- (A) At the direction of the Council and/or Manager, conduct studies and make recommendations on matters relating to planning and zoning issues.
- (B) At their request, assist the Council and/or Manager in the resolution of complaints and concerns registered by the town's citizens, governmental agencies, or other entities.
- (C) All Board reports, recommendations, or requests for actions shall be coordinated, when appropriate, with other town boards working through the Manager and Council.
- (D) Because the Board is advisory in purpose, no Board member shall make, or have the authority to make, any contractual or financial obligations or arrangements on behalf of, or for, the town.

§ 3.05.038 COMPOSITION AND TERMS OF OFFICE.

- (A) There shall be seven (7) members of the Board, six (6) being appointed by the Council for 2-year staggered terms. The seventh member shall be a citizen living in the town's extraterritorial jurisdiction (ETJ) and shall be appointed by the Craven County Commissioners in accordance with G.S. § 160D-109. All members shall serve without compensation. The terms of office shall commence on July 1 and end on June 30, 2 years later, unless appointed to fill a vacancy, in which the term would begin immediately and end when the term was scheduled to end.
- (B) All town-appointed members shall be residents of the town.
- (C) The Council may remove a town-appointed Board member only by vote in an open meeting. A Board member who misses 3 consecutive meetings without being excused by the Board shall be considered to have resigned membership in the Board. The vacancy shall be filled by the Council as soon as practicable.

- (D) Only the Craven County Commissioners have the authority to remove the ETJ member from the Board. Any ETJ vacancy shall be filled by the Commissioners.
- (E) All members of the Board shall have equal rights, privileges and duties with regards to all matters within the town's planning and zoning jurisdiction.

§ 3.05.039 ORGANIZATION AND PROCEDURES.

- (A) At the first regular meeting each year following June 30, the Board shall elect a Chair, Vice Chair and a Secretary. The Secretary need not be a member of the Board. The name and contact information for each officer shall be immediately forwarded to the Town Clerk. Any subsequent change in officers shall also be forwarded to the Town Clerk.
- (B) The Board shall set a date (Ex: 2nd Thursday of each month), time and place to conduct its regular meeting. The schedule of regular meetings for the Board shall be maintained in the Office of Town Clerk.
- (C) The Board shall hold a minimum of 4 scheduled meetings per year. Special meetings may be called by Chair, the Manager, or 2 members of the Board. All meetings of the Board shall be conducted in a public, accessible place. All meetings shall be open to the public, shall be conducted under the rules of order established by Council, and shall be in accordance with state laws, in particular, the Open Meetings Law. A written agenda shall be prepared and distributed to all Board members and the Liaison at least 48 hours prior to all meetings. Copies of the agenda shall be available to the public at all meetings. A written record of minutes of each meeting shall be kept by the Secretary or, in their absence, a designated person and shall include information on attendance, findings, recommendations, and actions taken by the Board. A draft copy of the minutes shall be provided to the Town Clerk within 5 business days of the meeting. At the next regular meeting of the Board, the draft minutes shall be presented to the Board for official acceptance. Within 10 days of adoption by the Board, a signed copy of the minutes shall be provided to the Town Clerk for retention. In accordance with applicable law, minutes of Board meetings are public record. Board minutes shall be posted on the Town's web page in a manner consistent with the process of posting Town Council minutes.
- (D) A quorum, comprised of more than half the current membership, shall be present at the meeting to take any official action required or authorized by this subchapter. Only appointed Board members are eligible to vote. The Chair is eligible to vote on all matters.
- (E) The Board may adopt by-laws, rules, and other procedures not inconsistent with the town's ordinances and laws of North Carolina, with approval by the Town Manager.
- (F) Pursuant to G.S. § 160D-109, members of appointed boards providing advice to the Town Council shall not vote on recommendations regarding any zoning map or text amendment where the outcome of the matter being considered is reasonably likely to have a direct, substantial, and readily identifiable financial impact on the member.
- (G) Any official recommendation, arising out of the Board, shall be submitted in writing to the Town Council through the Board's liaison or the Town Manager.

COMMUNITY APPEARANCE COMMISSION

§ 3.05.055 ESTABLISHMENT.

A Community Appearance Commission (herein after, the Board) is hereby created and established.

§ 3.05.056 PURPOSE.

The purpose of the Board is to advise the Town Council (Council) and Manager on community appearance issues to include, but not be limited to, enhancing the appearance of the town, making recommendations for planting of trees, shrubs or other planting materials on town owned property including town right-of-ways, and any other matter that affects the overall appearance of the town. The Board shall work on other issues assigned by the Council or Manager.

§ 3.05.057 POWERS AND DUTIES.

The Board shall report to the Town Council and shall have the following powers and duties:

- (A) At the direction of the Council and/or Manager, conduct studies and make recommendations on matters relating to community appearance issues.
- (B) At the request of the Council and Manager, assist in the resolution of complaints and concerns registered by the town's citizens, governmental agencies, or other entities.
- (C) All Board reports, recommendations, or requests for actions shall be coordinated, when appropriate, with other town boards working through the Manager and Council.
- (D) Because the Board is advisory in purpose, no Board member shall make, or have the authority to make, any contractual or financial obligations or arrangements on behalf of, or for, the town.
- (E) The Board, at its discretion and operating within its budget, may organize and implement Council and/or Manager approved projects related to community appearance. The Board may be asked to conduct special projects or activities by the Council and/or Manager.

§ 3.05.058 COMPOSITION AND TERMS OF OFFICE.

- (A) There shall be seven (7) members of the Board, to be appointed by the Council for 2-year staggered terms. All members shall serve without compensation. The terms of office shall commence on July 1 and end on June 30, 2 years later, unless appointed to fill a vacancy, in which the term would begin immediately and end when the term was scheduled to end.
- (B) All members shall be residents of the town.
- (C) The Council may remove a Board member only by vote in an open meeting. A Board member who misses 3 consecutive meetings without being excused by the Board shall be considered to have resigned membership in the Board. The vacancy shall be filled as soon as practicable by the Council.

§ 3.05.059 ORGANIZATION AND PROCEDURES.

- (A) At the first regular meeting each year following June 30, the Board shall elect a Chair, Vice Chair and a Secretary. The Secretary need not be a member of the Board. The name and contact information for each officer shall be immediately forwarded to the Town Clerk. Any subsequent change in officers shall also be forwarded to the Town Clerk.
- (B) The Board shall set a date (Ex: 2nd Thursday of each month), time and place to conduct its regular meeting. The schedule of regular meetings for the Board shall be maintained in the Office of Town Clerk.
- (C) The Board shall hold a minimum of 4 scheduled meetings per year. Special meetings may be called by Chair, the Manager, or 2 members of the Board. All meetings of the Board shall be conducted in a public, accessible place. All meetings shall be open to the public, shall be conducted under the rules of order established by Council, and shall be in accordance with state laws, in particular, the Open Meetings Law. A written agenda shall be prepared and distributed to all Board members and the Liaison at least 48 hours prior to all meetings. Copies of the agenda shall be available to the public at the meeting. A written record of minutes of each meeting shall be kept by the Secretary or, in their absence, a designated person and shall include information on attendance, findings, recommendations, and actions taken by the Board. A draft copy of the minutes shall be provided to the Town Clerk within 5 business days of the meeting. At the next regular meeting of the Board, the draft minutes shall be presented to the Board for official acceptance. Within 10 days of adoption by the Board, a signed copy of the minutes shall be provided to the Town Clerk for retention. In accordance with applicable law, minutes of Board meetings are public record. Board minutes shall be posted on the Town's web page in a manner consistent with the process of posting Town Council minutes.
- (D) A quorum, comprised of more than half the current membership, shall be present at the meeting to take any official action required or authorized by this subchapter. Only appointed Board members are eligible to vote. The Chair is eligible to vote on all matters.
- (E) The Board may adopt by-laws, rules, and other procedures not inconsistent with the town's ordinances and laws of North Carolina, with approval by the Town Manager.
- (F) Pursuant to G.S. § 160D-109, members of appointed boards providing advice to the Town Council shall not vote on recommendations regarding any zoning map or text amendment where the outcome of the matter being considered is reasonably likely to have a direct, substantial, and readily identifiable financial impact on the member.
- (G) Any official recommendation, arising out of the Board, shall be submitted in writing to the Town Council through the Board's liaison or the Town Manager.

§ 3.05.070 APPOINTMENT TO BOARD

- (A) No appointment to fill a vacancy on an Advisory Board shall be made until the vacancy has been advertised for at least 2 weeks. Applicants are encouraged to attend the Council meeting where their consideration of appointment is scheduled, whereby they will be introduced to the Council.
- (B) The Town Council may give preference to minority applicants in order to promote diversity when selecting the membership of the committee.
- (C) The following application procedure shall be followed by all applicants:
 - 1. Any person interested in appointment to an Advisory Board shall complete and submit an Advisory Board Application.
 - 2. Before being considered for appointment, an applicant must have attended at least 1 meeting of the Advisory Board they request to be appointed to.
 - 3. All applications for appointment will be reviewed by the Advisory Board. The Advisory Board shall consider all applicants and submit a recommendation for appointment to the Town Council.
 - 4. The Advisory Board Liaison shall submit the appointment recommendation to the Town Council.
- (D) Advisory Board members may resign at any time for any reason. All resignations must be immediately reported in writing or via email to the Town Manager by the Chair, or Liaison. Once a member's resignation becomes effective, that member may only be considered for reappointment following the procedure described herein.

§ 3.05.070 ADVISORY BOARD LIAISON

[Reserved for future use.]

Sections 3.05.075 through 3.05.079- Public Works Advisory Board shall be deleted

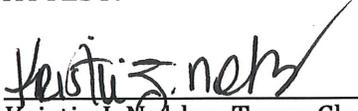
This Ordinance shall be in full force and effect upon its adoption

Adopted this the 21st day of April, 2022



John R. Kirkland, Mayor

ATTEST:



Kristie J. Nobles, Town Clerk



Town of River Bend Resolution
Adopting Sewer Fund 10-year Capital Improvement Plan

Whereas, the Town of River Bend is financially responsible for funding the costs associated with its sewer fund operations, and

Whereas, the town recognizes the benefits of long-range planning for capital projects, and

Whereas, the town endeavors to project and plan for capital projects at least 10 years into the future;

Now, therefore be it resolved, by the Town of River Bend Town Council that a 10-year capital improvement plan, dated April 21, 2022 and extending until June 30, 2032 is hereby adopted.

Adopted this the 21st day of April, 2022



John R. Kirkland, Mayor

ATTEST:



Kristie J. Nobles, Town Clerk



**ENTERPRISE FUNDS
 Effective May 1, 2022**

Water and Sewer - Rates and Fees

	Water	Sewer
Class 1 and 2 – Residential ⁽¹⁾		
Customer Base Charge per month ⁽²⁾	15.24	24.18
Usage per 1,000 gallons up to 4,999 gallons	4.22	9.30
Initial Connection (Tap) charge ⁽³⁾	1,250.00	1,250.00
Nonpayment Fee	70.00	-
Class 3 and 4 - Commercial		
Customer Base Charge per month ⁽²⁾	88.32	141.99
Usage per 1,000 gallons	4.22	9.30
Initial Connection (Tap) charge ⁽⁴⁾	3,500.00	1,250.00
Nonpayment Fee	100.00	-
Class 5 - Industrial		
Customer Base Charge per month ⁽²⁾	276.24	444.93
Usage per 1,000 gallons	4.22	9.30
Initial Connection (Tap) charge ⁽⁴⁾	5,000.00	1,250.00
Nonpayment Fee	200.00	-
Class 6 - Early Bird (No longer available)		
Class 7 - Fire Hydrant Charge		
Availability Charge per year	183.00	-
Class 8 - 1" Water Service		
Customer Base Charge per month ⁽²⁾	30.90	49.43
Usage per 1,000 gallons	4.22	9.30
Initial Connection (Tap) charge ⁽⁴⁾	1,500.00	1,250.00
Nonpayment Fee	100.00	-
Class 9 - Vacant /Out of Use Non-residential Property		
Customer Base Charge per month ⁽²⁾	15.24	24.18
Usage per 1,000 gallons	4.22	9.30
Nonpayment Fee	70.00	-
Class 10 - Vacant Residences		
Customer Base Charge per month ⁽²⁾	15.24	-
Nonpayment Fee	70.00	-

Special Charges

Service Call - 2 hour minimum

\$35 per hour - signed by customer to initiate work outside of scheduled work hours of 7:00 a.m. - 4:00 p.m. on weekdays and 7:00 a.m. - 3:00 p.m. on weekends

Meter Testing Charge \$25 - no charge if meter defective

Special Charges (continued)

Returned Check Processing Charge \$25, as allowed by G.S. §25-3-506

Late Payment Charge 10% of amount overdue per month or part of month beginning 30 days after billing date

Irrigation Connection Inspection \$20

(1) Residential customer deposit may apply. Please refer to Water Resources Department Policy Manual.

(2) Base charges do not include any usage.

(3) The published Initial Connection (Tap) charges are based on the historic River Bend average cost that has been experienced in making connections. There will be cases when, because of the local depth of the service main pipe to which the connection is to be made, or other site specific differences from the norm, the published connection fee will not cover the actual cost of the tap. When the Water Resources Superintendent encounters such conditions, he shall notify the applicant requesting the tap that the cost may exceed the published fee. In those cases, a record of cost associated with the specific tap will be accounted for and if the total cost exceeds the published fee, then the applicant shall pay a fee equal to the actual cost.

(4) The necessary equipment will be provided to the resident at cost. The resident is responsible for installing the irrigation meter on the resident's side of the regular water meter. After installation, the work will be inspected by a Water Resources Department employee.