



**CITY OF LENOIR
CITY COUNCIL MEETING
905 WEST AVENUE
TUESDAY, JANUARY 17, 2023
6:00 P.M.**



I. CALL TO ORDER

- A. Moment of Silence & Pledge of Allegiance
- B. Special Recognition: On behalf of City Council, Mayor Gibbons will present a key to the City and a resolution to Lieutenant Brett Ingram in honor and recognition of his 28+ years of dedicated and outstanding service with the Lenoir Police Department, the City of Lenoir and its citizens. Mayor Gibbons will also present Lieutenant Ingram with his service weapon and badge upon his retirement from the Police Department.
- C. Special Recognition: On behalf of City Council, Mayor Gibbons will present a key to the City and a resolution to Captain Brian Smith in honor and recognition of his 30 years of dedicated and outstanding service with the Lenoir Police Department, the City of Lenoir and its citizens. Mayor Gibbons will also present Captain Smith with his service weapon and badge upon his retirement from the Police Department.

II. MATTERS SCHEDULED FOR PUBLIC HEARINGS

III. CONSENT AGENDA ITEMS

- A. Minutes: Approval of the minutes of the City Council meeting of Tuesday, January 3, 2023 as submitted.
- B. Capital Project Budget Ordinance; TH Broyhill Walking Park Improvements Capital Project: Staff requests that City Council adopt the Capital Project Budget Ordinance in the amount of \$100,000 for the TH Broyhill Walking Park Improvements Capital Project as submitted.
- C. Capital Project Budget Ordinance; Crossroads Sign Capital Project: Staff requests that City Council adopt the Capital Project Budget Ordinance in the amount of \$165,000 for the Crossroads Sign Capital Project as submitted.
- D. Resolution; Brian Smith: Approval of a resolution in honor and recognition of Captain Brian Smith's 30 years of dedicated and outstanding service with the Lenoir Police Department, City of Lenoir and its citizens.
- E. Resolution; Brett Ingram: Approval of a resolution in honor and recognition of Lieutenant Brett Ingram's 28+ years of dedicated and outstanding service with the Lenoir Police Department, City of Lenoir and its citizens.
- F. Resolution; Surplus Property: Approval of a resolution commending Captain Brian Smith for his service to the Lenoir Police Department and declaring his badge and service weapon, Sig Sauer Model P-320, Serial Number #581478026 as surplus property.

- G. Resolution; Surplus Property: Approval of a resolution commending Lieutenant Brett Ingram for his service to the Lenoir Police Property and declaring his badge and service weapon, Sig Sauer Model P-320, Serial Number #581472244 as surplus property.

IV. REQUESTS AND PETITIONS OF CITIZENS

V. REPORTS OF BOARDS AND COMMISSIONS

VI. REPORT AND RECOMMENDATIONS OF THE CITYMANAGER

A. Items of Information

1. The Board of Adjustment will meet on Monday, January 23 at 5:30 p.m. at the City/County Chambers.
2. The Committee of the Whole will meet on Tuesday, January 24 at 8:30 a.m. at City Hall, Third Floor,
3. The Foothills Regional Airport Authority will meet on Wednesday, January 25 at noon at the Airport Facility.

B. Items for Council Action

1. Order of Abatement; 514 Cedar Place: City Staff recommends adoption of an Order of Abatement for property located at 514 Cedar Place, Parcel ID#06-149-1-15 and NCPIN#2758164854 directing Staff to proceed with the demolition and removal of the structure.

VII. REPORT AND RECOMMENDATIONS OF THE CITY ATTORNEY

VIII. REPORT AND RECOMMENDATIONS OF THE MAYOR

IX. REPORT AND RECOMMENDATIONS OF COUNCILMEMBERS

X. ADJOURNMENT



RESOLUTION

In Recognition of Dedicated Service



WHEREAS, on the 3rd day of November, 1996, Brett Harrison Ingram was appointed Firefighter for the City of Lenoir under the direction of Fire Chief Bobby Coffey; he later received certifications to include Emergency Medical Technician, Fire Instructor, and North Carolina Fire Inspector;

THAT, on the 7th day of March, 2005, Brett took his Oath of Office under Police Chief Joey Reynolds as a part time, sworn Law Enforcement Officer for the Lenoir Police Department and transferred into a full-time position in February 2006;

THAT, as of the date of this Resolution, he has served the City of Lenoir with great distinction, under the direction of three Police Chiefs and three Fire Chiefs and has formed close relations with citizens and community leaders through his genuine concern and professional dedication to duty;

THAT, society and law enforcement as a whole has undergone many changes and challenges over the last 25 years, and Brett has stayed abreast through those changing trends to remain an effective leader and role model within the department and community at large;

THAT, he has served in a number of capacities during his law enforcement career to include his most recent position as Patrol Lieutenant. Brett was a K-9 Handler of Casper for six years, Honor Guard Member since 2010, a long standing Special Response Team Leader and Medic, Department Armorer, Certified Law Enforcement Instructor, Advisor and Mentor for staff. He has been instrumental in developing several community outreach programs, as well as department courses to include Citizens Academies, Canine, Firearms, CPR Training, In-Service, and Police Fitness;

THAT, due to Brett's dedication and diligence to perform admirably, he was promoted to Corporal in 2012, Sergeant in 2013, and Lieutenant in 2018;

THAT, he received his Advanced Law Enforcement Certificate in May 2012, was awarded the Citation for Valor from the North Carolina Fraternal Order of Police State Lodge in 2016, and completed the FBI Law Enforcement Executive Development Association Leadership Program in 2020;

THAT, he has played an active and vital role in the community and has a number of accolades in his personnel file showing his willingness to go above and beyond what is expected for the department, city, and community;

THAT, Brett has humbly served the citizens of the City of Lenoir and Caldwell County and will be retiring on February 1, 2023 with over 28 years of creditable service in the North Carolina Local Government Retirement System.

THEREFORE, BE IT RESOLVED, by authority of the Mayor and City Manager, and on behalf of the City Council, that Lieutenant Brett Ingram has been an exemplary employee and is himself the epitome of the professional Law Enforcement Officer. His contributions to the safety and well-being of the citizens of Lenoir and officers of the Lenoir Police Department will be held in high esteem and in remembrance by this governing body, as well as all persons impacted by his accomplishments, generosity, and compassion for those in need;

THIS, the _____ day of _____, 2023.

Joseph L. Gibbons, Mayor

Scott E. Hildebran, City Manager



RESOLUTION

In Recognition of Dedicated Service



WHEREAS, from November 2, 1994 to May 3, 1996, Brian Dane Smith served as Patrolman for the City of Lenoir under the direction of Police Chief Jack Warlick;

THAT, upon leaving the City of Lenoir, he served as a Deputy for the Caldwell County Sheriff's Office until he was re-hired on the 6th of July 1998;

THAT, due to Brian's dedication and diligence in performing in an exemplary manner, he advanced through the ranks to achieve his current position as Patrol Commander, admirably serving with great distinction, the citizens of Lenoir during the tenures of four Police Chiefs as a supervisor in all three divisions of the Lenoir Police Department: Patrol, Investigations, and Support Services;

THAT, society and law enforcement as a whole has undergone many changes and challenges over the last 25 years, and Brian has stayed abreast through those changing trends to remain an effective leader and role model within the department and community at large;

THAT, he was promoted to Corporal and Sergeant in 2008, Lieutenant in 2014, and Captain in 2018, and has served in a number of capacities throughout his law enforcement career to include Training and Logistics Lieutenant, Supervisor over VICE/Narcotics, K-9 Handler for Gage, Casper and Andy, K-9 Instructor, Special Response Team Sniper and Leader, Certified Instructor, Detective, Advisor and Mentor. He has been involved in a number of community programs, boards, and committees;

THAT, Brian completed Police Law Institute in 2003, received his Advanced Law Enforcement Certificate in 2004, completed FBI Regional Command College in 2012, was recognized by the Lenoir Optimist Club in 2013 with a "Respect for Law" award, and received a City of Lenoir Golden Ticket Outstanding Customer Service award in 2019;

THAT, he has played an active and vital role in the community with a number of accolades in his personnel file showing a willingness to go above and beyond what is expected for the department, city, and community; he has formed close relations throughout his career due to a genuine concern and professional demeanor in performing his duties;

THAT, Brian has humbly served the citizens of the City of Lenoir and Caldwell County and will be retiring on February 1, 2023 with 30 years of creditable service in the North Carolina Local Government Retirement System.

THEREFORE, BE IT RESOLVED, by authority of the Mayor and City Manager, and on behalf of the City Council, that Captain Brian Smith has been an exemplary employee and is himself the epitome of the professional Law Enforcement Officer. His contributions to the safety and well-being of the citizens of Lenoir and officers of the Lenoir Police Department will be held in high esteem and in remembrance by this governing body, as well as all persons impacted by his accomplishments, generosity, and compassion for those in need;

THIS, the _____ day of _____, 2023.

Joseph L. Gibbons, Mayor

Scott E. Hildebran, City Manager

**LENOIR CITY COUNCIL
TUESDAY, JANUARY 3, 2023
6:00 P.M.**

- PRESENT:** Mayor Joe Gibbons presiding. Councilmembers present were Jonathan Beal, Kent Greer, Todd Perdue, Ike Perkins, Ralph Prestwood, David Stevens, City Clerk Shirley Cannon and City Attorney T.J. Rohr.
- ABSENT:** Mayor Pro-Tem Crissy Thomas and Main Street and Economic Development Director Kaylynn Horn.
- STAFF PRESENT:** Finance Director Donna Bean, Downtown Event Coordinator Matthew Anthony, Police Chief Brent Phelps, Fire Chief Ken Hair, Recreation Director Kenny Story, Planning Technician Hannah Williams, Public Services Director Radford Thomas, Public Works Operations Manager Jon Hogan, Public Utilities Operations Manager Jeff Church, and Communications Director Joshua Harris.
- ZOOM:** City Manager Scott Hildebran participated in the meeting via Zoom.

I. CALL TO ORDER

**COMMENDED;
CITY STAFF:**

- A. On behalf of City Council, Mayor Gibbons expressed appreciation to City Staff and everyone who participated in the new downtown Christmas decorations. He stated City Council, along with the City, received numerous compliments on how great the downtown was decorated. Mayor Gibbons further thanked City Staff and Departments for their hard work in taking care of the water and fire related issues that occurred during the recent cold weather.
- B. On behalf of City Council, Mayor Gibbons congratulated Ted Keener, IT Department, upon his recent marriage on New Year's Eve.
- C. On behalf of City Council, Mayor Gibbons asked everyone to keep the family of Damar Hamlin, Safety, Buffalo Bills NFL Football Team, in their thoughts and prayers as he remains in the hospital following his collapse during the game on Sunday.
- D. The meeting was opened by a moment of silence followed by the Pledge of Allegiance as led by Mayor Gibbons.

II. MATTERS SCHEDULED FOR PUBLIC HEARINGS

**CONTINUED; PROPOSED PRELIMINARY PLAT;
HILLHAVEN PLACE SUBDIVISION:**

- A. A quasi-judicial public hearing was scheduled to consider approval of the Hillhaven Place Preliminary Subdivision Plat to create 22 lots from two vacant tracts and approval of conditions 1 through 7 as listed on page 9 of the attached Staff Report.

A quasi-judicial hearing is a hearing where the City Council is acting much like a judge or jury in court. City Councilmembers are not allowed to talk to people who are for or against an application prior to the hearing, or if they do, must disclose those conversations at the public hearing. City Council can only consider and make their decision based on the relevant, admissible evidence that is testified under oath and presented at the hearing.

Note: The applicant and adjoining property owners are in agreement and request continuance of the public hearing until the February 21, 2023 City Council Regular meeting.

City Attorney Rohr advised Council they could open the public hearing and continue it until the February 21, 2023 City Council meeting whereby they could receive public comments at that time.

Following a brief discussion, City Council agreed to continue the public hearing until the February 21, 2023 meeting.

Upon a motion by Councilmember Perdue, City Council voted 6 to 0 to continue the public hearing until the February 21, 2023 City Council Regular meeting as requested by the applicant and adjoining property owners.

III. CONSENT AGENDA ITEMS

- A. Minutes: Approval of the minutes of the City Council meeting of Tuesday, December 6, 2022 as submitted.
- B. Minutes: Approval of the closed session minutes of the City Council meeting of Tuesday, December 6, 2022 as reviewed by the City Attorney, City Council and City Manager.
- C. FY2023 Annual Audit Contract/Non-Attest Services; City of Lenoir: Approval of the FY2023 Annual Audit Contract as submitted by C. Randolph CPA, PLLC, for audit services at \$14,420 and as submitted for S. Eric Bowman, PA, for non-attest services at \$38,000. (A copy of the Audit Contract/Non-Attest Services is hereby incorporated into these minutes by reference. (Refer to pages 5-23 for copies of both contracts.)

Councilmember Perdue asked for clarification of non-attest services. Councilmember Stevens explained non-attest services differ from attest services because the accountant does not express an opinion, conclusions or findings.

Upon a motion by Councilmember Stevens, City Council voted 6 to 0 to approve the items on the Consent Agenda as described above and as recommended by City Manager Hildebran.

IV. REQUESTS AND PETITIONS OF CITIZENS

V. REPORTS OF BOARDS AND COMMISSIONS

VI. REPORT AND RECOMMENDATIONS OF THE CITY MANAGER

A. Items of Information

JANUARY

- CALENDAR:** 1. By consensus of the Council, the calendar for the month of January was approved listing various meetings and events.

CURBSIDE CHRISTMAS

- TREE PICKUP:** 2. Curbside Christmas tree pickup began on January 2 and ends on January 6.

CITY/COUNTY SERVICES

- COMMITTEE:** 3. The City/County Services Committee will meet on Monday, January 9 at noon at CCC&TI.

LENOIR TOURISM DEVELOPMENT

- AUTHORITY:** 4. The Lenoir Tourism Development Authority (LTDA) will meet on Wednesday, January 4 at 4:00 p.m. via Zoom.

LENOIR BUSINESS ADVISORY

- BOARD:** 5. The Lenoir Business Advisory Board will meet on Thursday, January 12 at 6:00 p.m. at City Hall, Third Floor.

HOLIDAY

- CLOSING:** 6. City offices will be closed on Monday, January 16 in observance of the Martin Luther King, Jr. holiday.

DOWNTOWN TRANSFORMATION

- GRANT:** 7. The City of Lenoir received a Downtown Transformation Grant in the amount of \$580,000 for improvements to the LHS Campus. City Manager Hildebran thanked Staff and Western Piedmont Council of Government (WPCOG) Staff for their work on the submittal.

Governor Roy Cooper announced on January 12 that 42 local governments in rural areas across the state have been awarded grants from the Rural Transformation Grant Fund, supporting rural economic development projects in North Carolina. The North Carolina Department of Commerce and its Rural Economic Development Division administers the fund.

On behalf of City Council, Mayor Gibbons also echoed thanks to all those involved with this worthwhile project.

B. Items for Council Action

NCLM VOTING DELEGATE; 2023-2024 AND BIENNIAL LEGISLATIVE GOALS:

1. Upon review of the 2023-2024 Biennial Legislative Goals as requested by the North Carolina League of Municipalities (NCLM), City Council will select 10 of the 16 proposed goals and designate a voting delegate to submit the goals to the NCLM by their deadline of January 13, 2023. The voting delegate will receive voting instructions and the online ballot directly.

Mayor Gibbons stated he serves on the NCLM's Legislative Policy Committee, which reviewed an estimated 75 to 100 goals as submitted by municipalities. These goals were narrowed down to 16 in order for each municipality to choose and agree upon 10 to be submitted to the NCLM. The Committee will then submit the final 10 goals to the state legislature for their consideration of approval.

As information, Mayor Gibbons read City Council's 10 recommendations for the audience and general public. (A copy of the recommendations are hereby incorporated into these minutes as reference. Refer to page 24.)

Following a brief discussion, and upon a motion by Councilmember Perdue, City Council voted 6 to 0 to designate Mayor Joe Gibbons to serve as the City of Lenoir's voting delegate and to submit the City's 10 goals to the NCLM by January 13, 2023 as presented and as agreed upon by Council.

VIII. REPORT AND RECOMMENDATIONS OF THE MAYOR

BOARD APPOINTMENTS:

- A. Mayor Gibbons recommended the following individuals for City Council's consideration of approval for appointment to the following Authorities/Boards/Commissions.

Hunter Greer	Lenoir Housing Authority	Term Expires 2025
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Tammy Greene	Lenoir Planning Board	Term Expires 2026
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These board appointments were announced at the December 6 City Council meeting.

Upon a motion by Councilmember Stevens, Council voted unanimously to approve the above listed board appointments as recommended by Mayor Gibbons.

IX. REPORT AND RECOMMENDATIONS OF COUNCIL MEMBERS

X. ADJOURNMENT

- A. There being no further business, the meeting adjourned at 6:24 p.m.

Shirley M. Cannon, City Clerk

Joseph L. Gibbons, Mayor

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2022

The	Governing Board City Council
of	Primary Government Unit City of Lenoir
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name C. Randolph CPA, PLLC
	Auditor Address 560 Beaver Creek School Rd., West Jefferson, NC 28694

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 10/31/23
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Must be within four months of FYE

hereby agree as follows:

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

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

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

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2022

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

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

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

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

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

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

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

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

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

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2022

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

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

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

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

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

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

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2022

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

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

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

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

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

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

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

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

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

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2022

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

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

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

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

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

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

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

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

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

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2022

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). #26

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

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

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

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2022

FEES FOR AUDIT SERVICES

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

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

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

Name:	Title and Unit / Company:	Email Address:
S. Eric Bowman	CPA	sericbowmanpa@bellsouth.net

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

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

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

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

PRIMARY GOVERNMENT FEES

Primary Government Unit	City of Lenoir
Audit Fee	\$ 14,420.00
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

DPCU FEES (if applicable)

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

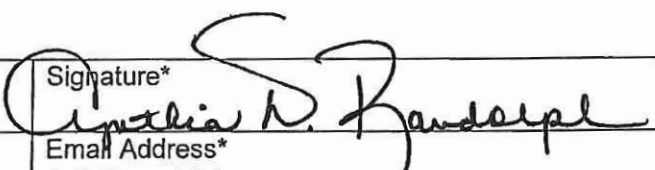
LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2022

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
C. Randolph CPA, PLLC	
Authorized Firm Representative (typed or printed)*	Signature*
Cynthia D. Randolph	
Date*	Email Address*
12/27/22	cindy@crandolphcpa.com

GOVERNMENTAL UNIT

Governmental Unit*	
City of Lenoir	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
☒	
Mayor/Chairperson (typed or printed)*	Signature*
Joseph L. Gibbons	
Date	Email Address
☒	josephlgibbons@yahoo.com

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Donna Bean	☒ Donna Bean
Date of Pre-Audit Certificate*	Email Address*
☒ 1-12-23	dbean@ci.lenoir.nc.us

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2022

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
N/A	
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
N/A	
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*
N/A	
Date of Pre-Audit Certificate*	Email Address*

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

PRINT

C. Randolph CPA, PLLC
Certified Public Accountant
560 Beaver Creek School Rd.
West Jefferson, North Carolina 28694
Phone: (336) 846-3211
Fax: (336) 846-1142

To the Honorable Mayor and City Council

December 27, 2022

City of Lenoir
PO Box 958
801 West Avenue NW
Lenoir, NC 28645

We are pleased to confirm our understanding of the services we are to provide City of Lenoir for the year ending June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, 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 City of Lenoir as of and for the year ending June 30, 2023. 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 City of Lenoir'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 City of Lenoir'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 U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of Changes in total Pension Liability-Law Enforcement Officers' Special Separation Allowance
- 3) Schedule of Total Pension Liability as a Percentage of Covered Payroll
- 4) Proportionate Share of Net Pension Liability (Asset)
- 5) City of Lenoir's Contributions-Local Government Retirement System
- 6) Schedule of Changes in Total OPEB Liability and Related Ratios

We have also been engaged to report on supplementary information other than RSI that accompanies City of Lenoir'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) Combining and Individual Fund Schedules

3) Schedules of Revenues, Expenditures, and Changes in Fund Balances-Budget and Actual

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

- 1) Schedule of Ad Valorem Taxes Receivable
- 2) Analysis of Current Tax Levy-City-wide Level
- 3) Schedule of Cash and Investment Balances
- 4) Capital Assets Used in the Operation of Governmental Funds
- 5) Statistical Section

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and 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.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if

performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

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

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of City of Lenoir's major programs. For federal and state programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on City of Lenoir'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 and state awards, and related notes of City of Lenoir in conformity with accounting principles generally accepted in the United States of America 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 and state awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal and state awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, the 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, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable

assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and state awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal and state statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal and state awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal and state awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit 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 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 and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on October 15, 2023.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal and state awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and state awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal and state awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you

have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

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

Engagement Administration, Fees, and Other

We understand that your employees 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 and state awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the City; 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 C. Randolph CPA, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Local Government Commission or its designee, a federal or state 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 C. Randolph CPA, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Local Government Commission. If we are aware that a federal and state 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 in approximately mid-August and to issue our reports no later than October 31, 2023. Cynthia D. Randolph is the engagement CPA and is responsible for supervising the engagement and signing the reports.

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 not exceed \$14,420. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. 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 engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

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

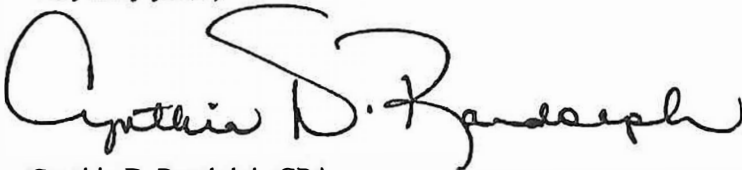
The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2021 peer review report accompanies this letter.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We appreciate the opportunity to be of service to City of Lenoir 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.

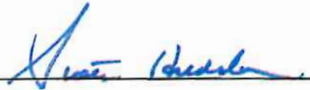
Very truly yours,

A handwritten signature in black ink, reading "Cynthia D. Randolph". The signature is fluid and cursive, with the first name "Cynthia" being the most prominent part.

Cynthia D. Randolph, CPA

RESPONSE:

This letter correctly sets forth the understanding of City of Lenoir.

Management signature: ✓ 

Title: ✓ City Manager

Date: ✓ 1/11/2023

Governance signature: ✓ 

Title: ✓ Mayor

Date: ✓ 1/12/2023



Koonce, Wooten & Haywood, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

To the Owner of C. Randolph CPA, PLLC and the
Peer Review Committee, Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of C. Randolph CPA, PLLC (the firm) in effect for the year ended October 31, 2021. 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 an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As 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 C. Randolph CPA, PLLC in effect for the year ended October 31, 2021, 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*. C. Randolph CPA, PLLC has received a peer review rating of *pass*.

Koonce, Wooten & Haywood, LLP

Koonce, Wooten & Haywood, LLP

December 13, 2021

Raleigh
4060 Barrett Drive
Post Office Box 17806
Raleigh, North Carolina 27619

919 782 9265
919 783 8937 FAX

Durham
3500 Westgate Drive
Suite 203
Durham, North Carolina 27707

919 354 2584
919 489 8183 FAX

Pittsboro
579 West Street
Post Office Box 1399
Pittsboro, North Carolina 27312

919 542 6000
919 542 5764 FAX

Smithfield
212 East Church Street
Post Office Box 2348
Smithfield, North Carolina 27577

919 934 1121
919 934 1217 FAX

S. Eric Bowman, P.A.

CERTIFIED PUBLIC ACCOUNTANT

City of Lenoir
Lenoir, North Carolina

403 South Green Street
P.O. Box 1476
Morganton, NC 28680
Telephone (828) 438-1065
Fax (828) 438-9117

We are pleased to confirm our understanding of the non attest services we are to provide City of Lenoir for the year ending June 30, 2023. Our responsibility will include the following:

- 1) Making year end journal entries to the accounts.
- 2) Adjust balance sheet accounts for each fund
- 3) Provide copies of all work papers to Auditors on work that we perform
- 4) Prepare draft Financial Report including grant schedule

We will not provide any audit services. All audit services plus report preparation changes will be provided by your auditors.

Your Auditors will be responsible for the following:

- 1) Any changes to the draft financial report
- 2) Preparation of workbook which goes to the LGC along with the final audit report
- 3) Preparation of AFIR
- 4) Preparation of Data Collection Form
- 5) Assistance with other information required by the GFOA

Our fees for our services will be a contract amount of \$38,000.

We appreciate the opportunity to be of service to City of Lenoir 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 in the area below and return this letter to us.

Very truly yours,



S. Eric Bowman, P.A.
Certified Public Accountant



Scott Hildebran



Title



Date

Municipality

Lenoir

Preferred Email

josephlgibbons@yahoo.com

Do you vote to affirm the 2023-2024 Core Municipal Principles as recommended by the NCLM Board of Directors?

Yes

Please vote for up to ten (10) Legislative Goals from the list below:

Revitalize vacant and abandoned properties with enhanced legal tools and funding.

Create an adequate and permanent funding stream for local infrastructure.

Expand state transportation funding streams for construction and maintenance for municipal and state-owned secondary roads.

Expand incentives and funding for local economic development.

Expand incentives that encourage regionalization of water and sewer, as well as other municipal services, when appropriate.

Enhance state systems and resources for local law enforcement officer recruitment, training, and retention.

Revise state contracting laws to better protect public entities from the effects of inflation.

Update annexation petition thresholds to make voluntary annexations easier to initiate.

Provide authority to municipal water systems to recoup costs of clean-up from polluters.

Provide local revenue options beyond property tax.

**CITY OF LENOIR
COUNCIL ACTION FORM**

- I. Agenda Item:** Consideration of a Capital Project Budget Ordinance for the TH Broyhill Walking Park Improvements Capital Project.
- II. Background Information:** Attached for your consideration is a Capital Project Budget Ordinance to authorize activities for the TH Broyhill Walking Park Improvements Capital Project.
- III. Staff Recommendation:** Staff requests that City Council adopt the Capital Project Budget Ordinance for the TH Broyhill Walking Park Improvements Capital Project.
- IV. Reviewed By:**

City Attorney:

Finance Director: *Donna Bean*

Public Works/Public Utilities Director:

Planning Director:

Recreation Director:

Capital Project Ordinance for the City of Lenoir

TH Broyhill Walking Park Improvements

BE IT ORDAINED by the City Council Members of the City of Lenoir, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section 1: The project to authorize activities for TH Broyhill Walking Park Improvements Capital Project to include the expenditure of funds for the design, construction, and project administration for the TH Broyhill Walking Park Improvement Capital Project. The project is to be funded by a donation from the Broyhill Family Foundation.

Section 2: The officers of this unit are hereby directed to proceed with the capital project within the terms of the budget contained herein.

Section 3: The following amounts are appropriated for the project:

Description	Budget
Broyhill Park Improvements	\$100,000.00
Total Expenditures	\$100,000.00

Section 4: The following revenues are anticipated to be available to complete this project:

Description	Budget
Private Donations – Broyhill Family Foundation	\$100,000.00
Total Revenue	\$100,000.00

Section 5: The Finance Officer is hereby directed to maintain within the Capital Project Fund sufficient specific detailed accounting records to satisfy the requirements of the Project Ordinance.

Section 6: The Finance Officer is directed to report, on a quarterly basis, on the financial status of each project element in Section 3.

Section 7: The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on this capital project in every budget submission made to this Board.

Section 8: Copies of this capital project ordinance shall be furnished to the Budget Officer and the Finance Officer for direction in carrying out this project.

Adopted this _____ day of January, 2023.

Mayor

Clerk

**CITY OF LENOIR
COUNCIL ACTION FORM**

- I. Agenda Item:** Consideration of a Capital Project Budget Ordinance for the Crossroads Sign Capital Project.
- II. Background Information:** Attached for your consideration is a Capital Project Budget Ordinance to authorize activities for the Crossroads Sign Capital Project.
- III. Staff Recommendation:** Staff requests that City Council adopt the Capital Project Budget Ordinance for the Crossroads Sign Capital Project.
- IV. Reviewed By:**

City Attorney:

Finance Director: *Denna Bean*

Public Works/Public Utilities Director:

Planning Director:

Recreation Director:

Capital Project Ordinance for the City of Lenoir

Crossroads Sign

BE IT ORDAINED by the City Council Members of the City of Lenoir, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section 1: The project to authorize activities for Crossroads Sign Capital Project to include the expenditure of funds for the design, construction, and project administration for the Crossroads Sign Capital Project. The project is to be funded by the Lenoir Tourism Development Authority (LTDA).

Section 2: The officers of this unit are hereby directed to proceed with the capital project within the terms of the budget contained herein.

Section 3: The following amounts are appropriated for the project:

Description	Budget
Crossroads Sign Construction	\$165,000.00
Total Expenditures	\$165,000.00

Section 4: The following revenues are anticipated to be available to complete this project:

Description	Budget
LTDA Funding	\$165,000.00
Total Revenue	\$165,000.00

Section 5: The Finance Officer is hereby directed to maintain within the Capital Project Fund sufficient specific detailed accounting records to satisfy the requirements of the Project Ordinance.

Section 6: The Finance Officer is directed to report, on a quarterly basis, on the financial status of each project element in Section 3.

Section 7: The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on this capital project in every budget submission made to this Board.

Section 8: Copies of this capital project ordinance shall be furnished to the Budget Officer and the Finance Officer for direction in carrying out this project.

Adopted this _____ day of January, 2023.

Mayor

Clerk



City of Lenoir Police

1035 West Avenue NW
Lenoir, North Carolina 28645
(828) 757-2100



Council Action Form

I. Agenda Item:

For the anticipated council meeting of Tues. Jan. 17, 2023, we wish to recognize and present Resolutions for dedicated service for the following officers:

Patrol Lieutenant Brett Ingram
Patrol Captain Brian Smith

We also request the surplus of their respective service weapons and police badges per N.C.G.S §20-187.2:

Sig Sauer P-320 Pistol – S/N 58J478026
Sig Sauer P-320 Pistol – S/N 58J472244

II. Background Information:

Both officers will be retiring on Feb. 1, 2023 under the Local Government Retirement System.

LT Brett Ingram - over 28 years (to include Lenoir Fire Department service)
CAPT Brian Smith - 30 years (to include time with the Caldwell County Sheriff's Department)

III. Staff Recommendation:

In recognition of their dedication, professionalism, and many years of service to the department, city, and community at large, I am respectfully recommending that the City of Lenoir present these officers with the attached Resolutions, as well as surplus the service weapons mentioned above so that they may be transferred into the care of these officers (Surplus Requests attached).

Chief Brent Phelps
12/29/2022

IV. Reviewed by:

City Attorney: _____ Date: _____

City Manager: _____ Date: _____

Police Chief:  Date: **December 29, 2022**

REQUEST TO SURPLUS CITY PROPERTY

Department Requesting Disposal of Surplus Property	
Date of Request	12/29/2022
Department Name	Police Department
Contact Name	Chief Brent Phelps
Phone	828-757-2100

ITEM	QTY	CODE*	SERIAL/VIN #	MAKE	MODEL YEAR	MILEAGE/ MACHINE HOURS	REASON FOR REQUEST	CURRENT LOCATION OF THE ITEM	ORIGINAL PURCHASE PRICE	DATE OF PURCHASE	ESTIMATED SALVAGE VALUE	ITEM IN WORKING ORDER Y/N	APPROVED TO LIST ON GOVDEALS
Sig Sauer P-320 Pistol	1	S1	58J478026	Sig Sauer			Retirement	PD	\$764.00			Y	☐
Police Badge (Lieutenant)	1	S1	N/A	Blackinton			Retirement	PD	\$ 128.00			Y	☐
													☐
													☐
Brett Ingram - Retiree													☐
													☐

* Please enter one CODE per item: (S1) Obsolete (S2) Too Costly to Maintain (S3) Beyond Repair (S4) Cannibalized

APPROVED BY	DATE

ITEM	DATE OF SALE	SELLING PRICE	DATE OF DEPOSIT	BUDGET CODE FOR DEPOSIT	DATE ITEM REMOVED FROM INVENTORY		BY WHOM - SIGNATURE	DATE ITEM REMOVED FROM INSURANCE	BY WHOM - SIGNATURE	DATE TAG CANCELLED OR TRANSFERRED	BY WHOM - SIGNATURE

ALL SURPLUS ITEMS ARE LISTED ON GOVDEALS IN ACCORDANCE WITH CITY OF LENOIR RESOLUTION NO. 6-2007, NC GENERAL STATUTES 160A-270 AND NCGS 160A-270 (c)

REQUEST TO SURPLUS CITY PROPERTY

Department Requesting Disposal of Surplus Property	
Date of Request	12/29/2022
Department Name	Police Department
Contact Name	Chief Brent Phelps
Phone	828-757-2100

ITEM	QTY	CODE*	SERIAL/VIN #	MAKE	MODEL YEAR	MILEAGE/ MACHINE HOURS	REASON FOR REQUEST	CURRENT LOCATION OF THE ITEM	ORIGINAL PURCHASE PRICE	DATE OF PURCHASE	ESTIMATED SALVAGE VALUE	ITEM IN WORKING ORDER Y/N	APPROVED TO LIST ON GOVDEALS
Sig Sauer p-320 Pistol	1	S1	58J472244	Sig Sauer			Retirement	PD	\$764.00			Y	☐
Police Badge (Captain)	1	S1	N/A	Blackinton			Retirement	PD	\$ 128.00			Y	☐
													☐
													☐
Brian Smith-Retiree													☐
													☐

* Please enter one CODE per item: (S1) Obsolete (S2) Too Costly to Maintain (S3) Beyond Repair (S4) Cannibalized

APPROVED BY	DATE

ITEM	DATE OF SALE	SELLING PRICE	DATE OF DEPOSIT	BUDGET CODE FOR DEPOSIT	DATE ITEM REMOVED FROM INVENTORY		BY WHOM - SIGNATURE	DATE ITEM REMOVED FROM INSURANCE	BY WHOM - SIGNATURE	DATE TAG CANCELLED OR TRANSFERRED	BY WHOM - SIGNATURE

ALL SURPLUS ITEMS ARE LISTED ON GOVDEALS IN ACCORDANCE WITH CITY OF LENOIR RESOLUTION NO. 6-2007, NC GENERAL STATUTES 160A-270 AND NCGS 160A-270 (c)



CITY MANAGER
SCOTT E. HILDEBRAN

CITY OF LENOIR
NORTH CAROLINA

MAYOR
JOSEPH L. GIBBONS

CITY COUNCIL
J. T. BEAL
F. KENT GREER
T. H. PERDUE
J. I. PERKINS
R. S. PRESTWOOD
D. F. STEVENS
C. D. THOMAS

RESOLUTION

WHEREAS, the City of Lenoir, North Carolina, City Council desires to dispose of certain surplus property of the City of Lenoir to be awarded to Captain Brian Smith upon his retirement from the Lenoir Police Department and Declaring his badge and service weapon as Surplus Property.

NOW, THEREFORE BE IT RESOLVED,

- 1) the Mayor and City Council of the City of Lenoir acknowledges Captain Brian Smith's loyal and dedicated service to the citizens of Lenoir, and
- 2) the Mayor and City Council declare the following police weapon and police badge of Captain Brian Smith, upon retirement, as surplus and no longer have any additional use to the City of Lenoir {Sig Sauer Model P320 .45 caliber (Serial # 5 8 1 4 7 2 2 4 4)}
- 3) the Mayor and City Council authorize the City Manager to proceed with the procedures as outlined in N.C.G.S. §20-187.2 regarding the service side arms of retiring members of City law enforcement agencies.

NOW, THEREFORE BE IT FURTHER RESOLVED that, I, Joseph L. Gibbons, Mayor of the City of Lenoir, and on behalf of the Lenoir City Council and all the citizens, do hereby wish the very best for Captain Brian Smith in his retirement and commend him for the outstanding example he has set as a dedicated public servant.

Adopted this the 17th day of January, 2023.

SEAL

Joseph L. Gibbons, Mayor

ATTEST:

Shirley M. Cannon, City Clerk





CITY MANAGER
SCOTT E. HILDEBRAN

CITY OF LENOIR
NORTH CAROLINA

MAYOR
JOSEPH L. GIBBONS

CITY COUNCIL
J. T. BEAL
F. KENT GREER
T. H. PERDUE
J. I. PERKINS
R. S. PRESTWOOD
D. F. STEVENS
C. D. THOMAS

RESOLUTION

WHEREAS, the City of Lenoir, North Carolina, City Council desires to dispose of certain surplus property of the City of Lenoir to be awarded to Lieutenant Brett Ingram upon his retirement from the Lenoir Police Department and Declaring his badge and service weapon as Surplus Property.

NOW, THEREFORE BE IT RESOLVED,

- 1) the Mayor and City Council of the City of Lenoir acknowledges Lieutenant Brett Ingram's loyal and dedicated service to the citizens of Lenoir, and
- 2) the Mayor and City Council declare the following police weapon and police badge of Lieutenant Brett Ingram, upon retirement, as surplus and no longer have any additional use to the City of Lenoir {Sig Sauer Model P320 .45 caliber (Serial # 5 8 1 4 7 8 0 2 6)}
- 3) the Mayor and City Council authorize the City Manager to proceed with the procedures as outlined in N.C.G.S. §20-187.2 regarding the service side arms of retiring members of City law enforcement agencies.

NOW, THEREFORE BE IT FURTHER RESOLVED that, I, Joseph L. Gibbons, Mayor of the City of Lenoir, and on behalf of the Lenoir City Council and all the citizens, do hereby wish the very best for Lieutenant Brett Ingram in his retirement and commend him for the outstanding example he has set as a dedicated public servant.

Adopted this the 17th day of January, 2023.

SEAL

Joseph L. Gibbons, Mayor

ATTEST:

Shirley M. Cannon, City Clerk



CITY OF LENOIR COUNCIL**ACTION FORM**

- I. **Agenda Item:** City staff request that City Council adopt an Order of Abatement directing staff to abate the minimum housing violations by demolishing the structure on the property of 514 Cedar Pl.
- II. **Background Information:** The subject structure is unfit for human habitation and attempts to achieve owner abatement have been unsuccessful. See attached time line for detailed information.
- III. **Staff Recommendation:** Recommend adoption of the attached ordinance, directing staff to proceed with the demolition and removal of the structure.
- IV. **Reviewed by:**

City Attorney: _____

Finance Director: _____

Interim Planning Director: _____ *Hannah Williams*

AN ORDINANCE DIRECTING THE MINIMUM HOUSING INSPECTOR TO REMOVE OR DEMOLISH THE PROPERTY HEREIN DESCRIBED AS UNFIT FOR HUMAN HABITATION AND DIRECTING THAT A NOTICE BE PLACED THEREON THAT THE SAME MAY NOT BE OCCUPIED.

WHEREAS, the City Council of the City of Lenoir finds that the dwelling described herein is unfit for human habitation under the City Housing Standards, and that all of the procedures of the Minimum Housing Standards have been complied with; and

WHEREAS, this dwelling should be removed or demolished, as directed by the Minimum Housing Inspector, and should be placard thereon the notice prohibiting use for human habitation; and

WHEREAS, the owners of this dwelling, **Jack E Bolick and Paula P Bolick**, have been given a reasonable opportunity to bring the dwelling up to the standards of the Minimum Housing Standards accordance with G.S. 160A-443 (5) pursuant to an order issued by the Minimum Housing Inspector on November 29, 2022 and the owner has failed to comply with the order;

NOW THEREFORE BE IT ORDAINED BY the City Council of the City of Lenoir that:

Section 1. The Minimum Housing Inspector is hereby authorized and directed to place a placard containing the following:

"This building is unfit for human habitation: the use or occupation of this building for human habitation is prohibited and unlawful."

on the building located at the following address: **514 Cedar Pl**
Lenoir, North Carolina
Parcel-ID 06149 1 15
NCPIN 2758164854

Section 2. The Minimum Housing Inspector is hereby authorized and directed to proceed to remove or demolish the described above dwelling in accordance with this Order, and in accordance with the City of Lenoir Minimum Housing Code, and NCGS 160D-1203.

Section 3. The cost of demolition and improvement of the lot shall be a tax lien on the real property as provided by G.S. 160D-1203 (7).

Section 4. It shall be unlawful for any person to remove or cause to be removed the placard from any building to which it is affixed. It shall be likewise unlawful for any person to occupy or to permit the occupancy of any building therein declared to be unfit for human habitation.

Section 5. A copy of this ordinance shall be recorded in the Register of Deeds of Caldwell County, North Carolina, and indexed in the name of the property owner or owners in the grantor index.

Adopted this the 17th day of January, 2023.

**JOSEPH L. GIBBONS
MAYOR**

ATTEST:

**SHIRLEY M. CANNON
CITY CLERK**

APPROVED AS TO FORM:

**Timothy J. Rohr
CITY ATTORNEY**

Owner: Jack E Bolick
 Property: 514 Cedar Pl
 NC Pin: 2758164854
 Minimum Housing Violation Timeline

The following information was provided by former City Housing Inspector Zack Clark:

- **September 8, 2021.** The City was contacted by Johnathan Allen about trash and debris
- **September 15, 2021.** On this day the initial minimum housing violation/hearing notice was mailed to the property owner. Two copies of the letter were mailed one by certified mail and one first-class. Initial minimum housing letter requested that the property owner contact the housing inspector to set up a time for an onsite hearing to discuss the housing violations and abatement procedures. The owner failed to contact the housing inspector and only the certified letter was returned.
Certified Mail No. 7019 1640 0001 3421 6212
- **November 3, 2021.** On this day the second minimum housing violation/order to abate notice was mailed to the property owner. Two copies of the letter were mailed one by certified mail and one first-class. Second minimum housing letter determined that the structure was unfit for human habitation and a danger to the public health, safety, morals, and general welfare of the City's inhabitants. Due to that ruling the structure must be demolished and removed from the property. The owner failed to contact the housing inspector and only the certified letter was returned.
Certified Mail No. 7019 2970 0001 7092 2269

The following information was provided by City Housing Inspector Robert Teague:

- **Fall 2022.** There had been complaints from the neighbors Jessie Stone of Oak St. and Luke Smith of Cedar Pl. Complaining about vagrants in the home, with no power or water running generators all hours of the day and night.
- **November 14, 2022.** On this day the initial minimum housing violation/ hearing notice was mailed to the property owner. Two copies of the letter were mailed, one by certified mail and one first class. Initial minimum housing letter requested that the property owner contact the housing inspector to set up a time for an onsite hearing to discuss the housing violations and abatement procedures. The owner failed to contact the housing inspector and the certified letter was not returned. The letter was also posted on the door of the property.
Certified Mail No. 7019 1640 001 3421 5109
- **November.** Detective Hartley had shared contact information for the owner. Det. Hartley also said that he spoke with the owner previously and he informed him that he was going to evict the vagrants but was unable to do so. I tried reaching out the owner after several failed attempts.
- **November 29, 2022.** The final minimum housing violation/order to abate notice was mailed to the property owner. Two copies of this letter were mailed one first-class and one certified mail. The final letter determined that to abate the violations the property was to be demolished. With notations that if no progress on the abatement of the violations by December 20, 2022 the property would be sent to Council for an ordinance for abatement of the property. The receipt of the certified letter was returned on December 9, 2022.
- **December 8 2022.** The owner of the property Jack Bolick contacted me notating that he was going to evict the vagrants in the house and sell the property. Mr. Bolick has failed to evicted the vagrants after multiple conversations on the phone. Mr. Bolick hasn't showed any evidence that he is going to abatement to violations as of January 3, 2023.

Minimum Housing Violation Affidavit
(514 Cedar Pl)

I, Robert Teague affirm that as the housing inspector for the City of Lenoir I have been in contact the property owner of 514 Cedar Pl. The owner Mr. Jack Bolick has been given multiple opportunities to abate the violations. Mr. Bolick has been notified four separate times by notices and we verbally discussed the demolition of the dwelling over the phone. The dwelling is unfit for human habitation and is a health/safety hazard for nearby neighbors. At this time the best course of action to eliminate the minimum housing violations is to demolish the structure and remove all debris from the property.

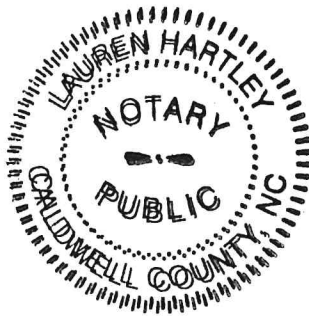
I swear that everything documented in this packet to be true and correct to the best of my information, knowledge, and belief

1/11/2023
Date

Robert Teague
Robert Teague

STATE OF NORTH CAROLINA
COUNTY OF CALDWELL

I, the undersigned Notary Public, do hereby affirm that John R Teague personally appeared before me on the 11th day of January, 2023 and signed the above Affidavit ad hid free and voluntary act and deed.



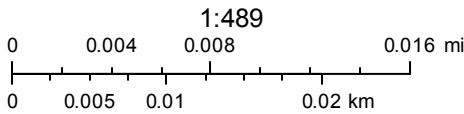
Lauren Hartley
Notary Public exp 8/10/2026



This map is NOT of land survey quality and is NOT suitable for such use.

Owner	BOLICK JACK E	Deferred Val	\$0
	BOLICK PAULA P	Assessed Val	\$13,600
	3216 BEE MOUNTAIN RD	Calc Acreage	0.246271
	LENOIR, NC 28645	Land Units	90 (FF)
Acct Number	111424	Legal Desc	BK 1306 PG 1010 YR 2000 ST 110.00
Parcel ID	06149 1 15	Plat Ref	/
NCPIN	2758164854	Property Addr	514 CEDAR PL

Caldwell County



January 10, 2023

CITY MANAGER
SCOTT E. HILDEBRAN



CITY OF LENOIR
NORTH CAROLINA

MAYOR
Joseph L. Gibbons

CITY COUNCIL
J.T. BEAL
T.H. PERDUE
J.I. PERKINS
T.J. ROHR
D.F. STEVENS
C.D. THOMAS
B.K. WILLIS

September 15, 2021

Jack Bolick
Paula Bolick
3216 Bee Mountain Rd
Lenoir, NC 28645

Certified Mail: 7019 1640 0001 3421 6212

MINIMUM HOUSING VIOLATION AND HEARING NOTICE

To: **Jack and Paula Bolick**, the owner(s) of property located at **514 Cedar Pl** (PIN:2758164854) in the City of Lenoir, North Carolina.

Unsafe Buildings: General Statute 160A-426, 160A-446, 160A-429
North Carolina Code Officials Enabling Act: 160A-412

Condition of structure is determined as: **Deteriorated** ☐
Dilapidated ☒

After receiving a complaint concerning minimum housing violations at the address listed above an inspection of the property to assess the violations is now required. As the legal owner, you have ten (10) days to call the City of Lenoir Housing Inspector to establish a hearing date and location that must be held within the specified timeframe.

The following code violations have been determined: If further inspection is required, additional violations may be added.

G.S. 160A-428

That the building or structure is in a condition that appears to meet one or more of the following conditions:

- A. Constitutes a fire or safety hazard.**
- B. Is dangerous to life, health, or other property.**
- C. Is likely to cause or contribute to blight, disease, vagrancy, or danger to children.**



D. Has a tendency to attract person(s) intent on criminal activities or other activities which would constitute a public nuisance.

The property listed above has been reported to the City for not meeting the Minimum Housing Standards as specified in the City of Lenoir Code of Ordinance. Due to the amount of structural damage caused by the fire this dwelling is classified as dilapidated. An onsite hearing to determine the abatement procedure for the violations is required. Abatement of the violations must be performed in a specified amount of time that will be determined at the conclusion of the meeting. Please contact me to schedule a time for an onsite hearing.

Stage of the investigation

Initial Investigation ●

Final Determination ○

Failure to comply will result in actions including, but not limited to, civil penalties, posting, and/or city abatement. All questions about the violation or procedures to abate them will be addressed at the hearing.

Sincerely,



Zach Clark
Zoning and Housing Inspector
City of Lenoir Planning Department
Office: 828.757.2212
Cell: 828.394.9552

CITY MANAGER
SCOTT E. HILDEBRAN



CITY OF LENOIR
NORTH CAROLINA

MAYOR
Joseph L. Gibbons

CITY COUNCIL
J.T. BEAL
T.H. PERDUE
J.I. PERKINS
T.J. ROHR
D.F. STEVENS
C.D. THOMAS
B.K. WILLIS

November 3, 2021

Jack Bolick
Paula Bolick
3216 Bee Mountain Rd
Lenoir, NC 28645

Certified Mail: 7019 2970 0001 7097 2269

Order to Abate Minimum Housing Violation

To: **Jack & Paula Bolick**, the owner(s) of property located at **514 Cedar Pl** (PIN:2758164854) in the City of Lenoir, North Carolina.

City of Lenoir Code of Ordinances: Chapter 10, Housing (Sec. 10-1; 10-32; 10-33; 10-56)

This letter is written notice that the City of Lenoir has found the condition of your property to be a detriment, danger, and hazard to health, safety, morals, and general welfare of the inhabitants of the City and contributes measurably to the visual blight within the City.

You are hereby given notice that the following violations exist on your property and must be abated:

1. **Unsafe structure** –The structure is unfit for human habitation and the condition constitutes a danger to the public health, safety, morals, and general welfare of City inhabitants. Due to the structural damage caused by the fire, the dwelling is classified as dilapidated. The structure must be demolished and removed from the property. [Sec. 10-1; 10-32; 10-33; 10-56]
2. **Trash and Debris** – All trash, debris, building material, etc. must be removed from the property. [Sec. 12-12(a)(7); Sec. 12-12(a)(8); Sec. 12-12(a)(12)]

This is the final notice for the property listed above. This property is in violation of the City of Lenoir Code of Ordinances. All violations listed above must be abated as instructed within **30**



days of receiving this notice. Failure to comply with the Order to Abate could result in the City of Lenoir adopting an ordinance ordering the violations to be abated by City Staff. The cost of any city abatement may be added as a lien on the property.

Failure to abate the violations by **Monday, December 6, 2021**, will result in actions including, but not limited to, civil penalties, postings, and city abatement. If you have any questions concerning the violations or the abatement process, please contact me.

First Penalty	Second Penalty	Third Penalty	Fourth Penalty	Fifth Penalty	Sixth Penalty	Seventh Penalty	Eighth Penalty	Ninth Penalty	Tenth Penalty
\$50.00	\$50.00	\$50.00	\$100.00	\$100.00	\$100.00	\$250.00	\$250.00	\$250.00	\$250.00

* If violations continue to exist past the tenth penalty, subsequent penalties shall be \$500.00 each.

Sincerely,

Zach Clark
Zoning and Housing Inspector
City of Lenoir Planning Department
Office: 828.757.2212
Cell: 828.394.9552

CITY MANAGER
SCOTT E. HILDEBRAN



CITY OF LENOIR
NORTH CAROLINA

MAYOR
Joseph L. Gibbons

CITY COUNCIL
J.T. BEAL
K. GREER
T.H. PERDUE
J.I. PERKINS
R. PRESTWOOD
D.F. STEVENS
C.D. THOMAS

November 14, 2022

BOLICK JACK E BOLICK PAULA P
3216 BEE MOUNTAIN RD
LENOIR, NC 28645

Certified Mail: 7019 1640 0001 3421 5109

MINIMUM HOUSING VIOLATION AND HEARING NOTICE

To: **Jack E Bolick and Paula P Bolick** the owner(s) of property located at **514 Cedar Place** (NC PIN: 2758164854) in the City of Lenoir, North Carolina.

Condition of the structure is determined as: **Dilapidated**

The property listed above has been reported to the City of Lenoir for violations of the City's Minimum Housing ordinance. The existing structure was damaged in a fire, and progress on repairs seems to have stopped. The structure is unsecure, allowing for unauthorized access. In its current condition, the dwelling is unfit for human habitation, and is creating conditions detrimental to public health and safety.

As the legal owner(s), you have **ten (10) days** to contact the City of Lenoir Planning Department to arrange for a site inspection/on-site hearing to discuss the violations. – Please contact the Code Compliance Officer – Robert Teague Call (828-757-2212) or email @ rteague@ci.lenoir.nc.nc at your earliest convenience.

All violations that are cited during the inspection must be abated. Abatement of the violations must be performed in a specified amount of time that will be determined after the inspection. The inspector may order that dwelling units found to be in violation be vacated and closed until repairs are completed.

The following code violations have been determined: If further inspection is required, additional violations may be added.

Housing Sec. 10-29(b) Abandoned



The dwelling is abandoned and unsecure, creating conditions detrimental to public health and safety as described in Sec. 10-2(b)

Housing Sec. 10-56 Unfit for Human Habitation

Every dwelling and unit used as human habitation, or held out for the use as a human habitation, must comply with all of the minimum housing standards and all requirements of the NC Building Code. No person shall occupy as owner-occupant, or let to another for occupancy or use a human habitation, any dwelling or dwelling unit which does not comply with all of the minimum standards for fitness for human habitation and all requirements of the NC Building Code.

Housing sec. 10-59 Structural Condition

Evidence of structural issues.

Housing Sec. 10-63 Electric

Unsafe electrical system (Receptacles and Lights); or no electricity

Stage of the investigation

Initial Investigation ●

Failure to comply will result in actions including, but not limited to, civil penalties, posting of the property as Unfit for Human Habitation, and/or city abatement, the cost of which will be added as a lien on the property. All questions about the violation or procedures to abate them will be addressed at the hearing.

Sincerely,



Robert Teague
Code Compliance Officer
City of Lenoir Planning Department
Office: 828.757.2212
Cell: 828.785.0000

CITY MANAGER
SCOTT E. HILDEBRAN



CITY OF LENOIR
NORTH CAROLINA

MAYOR
Joseph L. Gibbons

CITY COUNCIL
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K. GREER
T.H. PERDUE
J.I. PERKINS
R. PRESTWOOD
D.F. STEVENS
C.D. THOMAS

Case # 2022152
November 29, 2022

Bolick Jack E Bolick Paula P
3216 Bee Mountain Rd
Lenoir, NC 28645

Certified Mail: 7021 1970 0001 6845 9688

ORDER TO ABATE MINIMUM HOUSING VIOLATION

To: **Jack E Bolick and Paula P Bolick**, the owner(s) of property located at **514 Cedar Place** (PIN: 2758164854) in the City of Lenoir, North Carolina.

Condition of the structure is determined as: **Deteriorated** ☐
Dilapidated ☒

City of Lenoir Code of Ordinance

Sec. 10-29. – Abandoned

Sec. 10-56. - Fitness for dwellings and dwelling units.

Sec. 10-59. - Structural condition

Sec. 10-63. - Electrical system.

This is the final determination for the property listed above. The property was found to be in violation of the City of Lenoir Minimum Housing standards. The structure has been damaged beyond repair and has been determined to be dilapidated. It is unsecure, creating a safety hazard. In order to abate the minimum housing violations, the dwelling and all accessory buildings must be demolished and removed from the property. Abatement of these violations must occur in a specified amount of time, not to exceed **30 days** from receipt of this notice.

Failure to abate the violations within the time specified will result in action including, but not limited to, civil penalties and abatement of the violations by the City. The cost of removal and demolition by the City shall be a lien against the real property upon which such cost was incurred. If substantial progress related to the abatement ordered herein has not occurred by **December 20,**



2022, an ordinance authorizing city staff to proceed with abatement of the violations will be presented to the City Council at their regularly scheduled meeting on that date, to be made effective on January 2, 2023.

Section 1-15 Civil and Criminal Penalties

(c) Violation of any provision of this Code not corrected as provided in [this letter] shall subject the offender to a civil penalty in the amount of \$50.00 to \$500.00, in accordance with the citation schedule in subsection (e), to be recovered by the city in a civil action in the nature of debt if the offender does not pay the penalty within a period of 72 hours after being cited. The citation shall be in writing, signed by the authorized person issuing the citation, and shall be delivered in person or by mail to the offender.

(e) Civil Penalties Schedule

Violation of any provision of this ordinance shall subject the offender to civil penalties in the following amounts, as applicable. All Civil Penalties must be paid within 72 hours of receipt by the offender.

First Penalty	Second Penalty	Third Penalty	Fourth Penalty	Fifth Penalty	Sixth Penalty	Seventh Penalty	Eighth Penalty	Ninth Penalty	Tenth Penalty
\$50.00	\$50.00	\$50.00	\$100.00	\$100.00	\$100.00	\$250.00	\$250.00	\$250.00	\$250.00

* If violations continue to exist past the tenth penalty, subsequent penalties shall be \$500.00 each.

Stage of the investigation

Initial Investigation ☐

Final Determination ☒

If you have questions about this order, or need additional guidance on how to abate the violations listed herein, please contact me at 828-757-2212 or rteague@ci.lenoir.nc.us

Sincerely,



Robert Teague
Code Compliance Officer
City of Lenoir Planning Department
Office: 828.757.2212
Cell: 828.785.0000

7019 1640 0001 3421 6212

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☐ Return Receipt (electronic) \$
☐ Certified Mail Restricted Delivery \$
☐ Adult Signature Required \$
☐ Adult Signature Restricted Delivery \$

Postage

\$

Total Postage and

\$

Sent To

Street and Apt. No.

City, State, ZIP+4

Jack Bolick
 Paula Bolick
 3216 Bee Mountain Rd
 Lenoir, NC 28645

9-15-21
 Postmark
 Here

PS Form 3800, April 2015 PSN 7530-02-000-9047

See Reverse for Instructions

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☐ Return Receipt (electronic) \$
☐ Certified Mail Restricted Delivery \$
☐ Adult Signature Required \$
☐ Adult Signature Restricted Delivery \$

Postage

\$

Total Post

\$

Sent To

Street and

City, State

Jack Bolick
 Paula Bolick
 3216 Bee Mountain Rd
 Lenoir, NC 28645

10-3-21
 Postmark
 Here

PS Form 3800, April 2015 PSN 7530-02-000-9047

See Reverse for Instructions

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 11/14/22

Bolick Jack E Bolick Paula P
 3216 Bee Mountain Rd
 Lenoir, NC 28645

PS Form 3800, April 2015 PSN 7530-02-000-9047

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 Here
 11/14/22

BOLICK JACK E BOLICK PAULA P
 3216 BEE MOUNTAIN RD
 LENOIR, NC 28645

PS Form 3800, April 2015 PSN 7530-02-000-9047

See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Bolick Jack E Bolick Paula P
 3216 Bee Mountain Rd
 Lenoir, NC 28645



9590 9402 7640 2122 2960 63

2. Article Number (Transfer from service label)

7021 1970 0001 6845 9688

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X *Christy Sparks*

☒ Agent

☐ Addressee

B. Received by (Printed Name)

Christy Sparks

C. Date of Delivery

12-6

D. Is delivery address different from item 1? ☐ Yes

If YES, enter delivery address below: ☒ No

3. Service Type

- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☐ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery

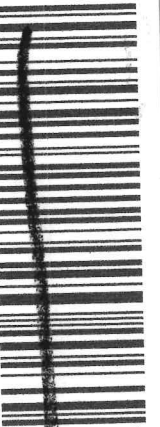
- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

Mail
 Restricted Delivery
 30)

PS Form 3811, July 2020 PSN 7530-02-000-9053

Domestic Return Receipt

CITY OF LENOIR
P. O. BOX 958
LENOIR, N. C. 28645-0958



7019 1640 0001 3421 6212

GREENSBORO NC 270

16 SEP 2021 PM 4 L



U.S. POSTAGE® PITNEY BOWES
ZIP 28601 \$007.33⁰
02 1W
0001391555 SEP 16 2021

Jack Bolick
Paula Bolick
3216 Bee Mountain Rd
Lenoir, NC 28645

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RETURN TO SENDER
UNCLAIMED
UNABLE TO FORWARD

UNC

BC: 28645095858

*0480-08910-16-42

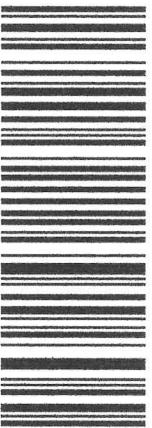
28645-095816



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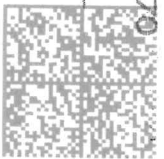
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LENOIR, N. C. 28645-0958



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GREENSBORO NC 270

4 NOV 2021 PM 4 L



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Jack Bolick
Paula Bolick
3216 Bee Mountain Rd
Lenoir, NC 28645

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0012/11/21

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BC: 28645095858

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