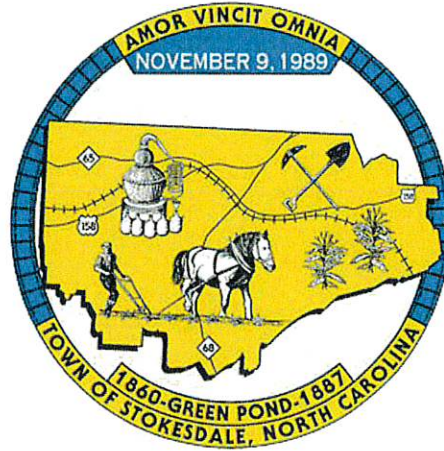


# TOWN OF STOKESDALE NORTH CAROLINA



## AGENDA PACKET

REGULAR TOWN COUNCIL MEETING

STOKESDALE TOWN HALL BUILDING

8325 ANGEL-PARDUE ROAD  
STOKESDALE, NC 27357

MAY 09, 2024

7:00 PM



**AGENDA**  
**TOWN OF STOKESDALE**  
**TOWN COUNCIL**  
**REGULAR MEETING**  
**8325 ANGEL-PARDUE ROAD**  
**STOKESDALE, NC 27357**  
**MAY 09, 2024 AT 7:00 PM**

**AVAILABLE VENUES TO WATCH/ATTEND:**

- a) Attend in Person at Stokesdale Town Hall in Council Chambers at 7:00 PM
- b) View Live Stream on Town of Stokesdale's YouTube Channel at 7:00 PM:  
[https://www.youtube.com/channel/UC1tJH7T0Q\\_56F\\_EDH6wljiA/live](https://www.youtube.com/channel/UC1tJH7T0Q_56F_EDH6wljiA/live)
- c) View & Participate (Public Comments) Virtually via Zoom at 7:00 PM:  
<https://us02web.zoom.us/j/87549069175?pwd=YXM0MmVjVmI5dnVULzlYVVpaUFRNvdz09>  
Meeting ID: 875 4906 9175 - Passcode: 838496 - One-Tap Mobile: 1-646-931-3860

- 
- 01. Call to Order, Pledge of Allegiance, and Invocation.
  - 02. Review and Adopt the Agenda: May 09, 2024
  - 03. Review and Adopt the following Minutes:
    - a) March 14, 2024, Regular Town Council Meeting
    - b) April 02, 2024, Special Called Town Council Meeting (Budget Workshop)
  - 04. Public Safety Reports:
    - a) Stokesdale Fire Department
    - b) Guilford County Sheriff's Office
  - 05. Administrative Reports:
    - a) Administrative: Town Clerk Robbie Lee Wagoner II
    - b) Planning Board: Town Clerk Robbie Lee Wagoner II
    - c) Property Committee: Councilman Jim Rigsbee
    - d) Town Park Improvement Committee: Committee Chairman Tee Stephenson
  - 06. Financial Reports: Town Finance/Budget Officer Kimberly Thacker
    - a) Financial Report: Town of Stokesdale General Fund  
(Reallocation of funds within the general administration expense category of the 2023-2024 fiscal year budget.)
    - b) Financial Report: Town of Stokesdale Water Enterprise Fund

07. Public Comments from the Floor (3-Minute Limit per Speaker).

**OLD BUSINESS ITEMS:**

08. Consideration to utilize the Guilford County Website for Town of Stokesdale Legal Advertisements. *(Continued from April 11, 2024, regular Town Council meeting)*

**NEW BUSINESS ITEMS:**

09. Consideration of request from Guilford County Schools to allocate funds in the 2024-2025 fiscal year budget for high dose tutoring program.
10. Discussion of the Town Council's preferences regarding decision and appeal protocol as outlined in the Town of Stokesdale Development Ordinance.
11. Discussion of Town Board of Adjustment 2024 Meeting Schedule.
12. Consideration of proposal for mulch procurement and delivery, including consideration for delegation of mulch spreading duties to the local Boy Scouts at Town Hall.
13. Consideration of a grant project ordinance for the grant funds received from the American Rescue Plan Act of 2021 (Coronavirus State and Local Fiscal Recovery Funds) (Ordinance No. O-2024-01).
14. Consideration of 2023-2024 fiscal year budget ordinance amendments no. 3 (Ordinance No. O-2024-02).
15. Consideration of 2023-2024 fiscal year budget ordinance amendments no. 4 (Ordinance No. O-2024-03).
16. Consideration of proposal for auditing services for the 2023-2024 fiscal year budget.
17. Consideration of proposal for one year lease of storage unit.
18. Public Comments from the Floor (3-Minute Limit per Speaker).
19. Council Comments.

### **ANNOUNCEMENTS:**

20. Council Announcements:
- a) The North Carolina statewide secondary primary election (for the republican partly only) is scheduled for Tuesday, May 14, 2024, from 6:30 AM until 7:30 PM inside the Stokesdale Town Hall Council Chambers.
  - b) The next Town Planning Board meeting is scheduled for Thursday, May 23, 2024, at 7:00 PM inside the Stokesdale Town Hall Council Chambers.
  - c) The Stokesdale Town Hall building will be closed on Monday, May 27, 2024, in observance of the Memorial Day holiday.
  - d) The next special called Town Council meeting (budget workshop) is scheduled for Tuesday, June 04, 2024, at 7:00 PM inside the Stokesdale Town Hall Council Chambers.
  - e) The next regular Town Council meeting is scheduled for Thursday, June 13, 2024, at 7:00 PM inside the Stokesdale Town Hall Council Chambers.

### **ADJOURNMENT:**

21. Adjournment of Meeting.





**MINUTES**  
**TOWN OF STOKESDALE**  
**TOWN COUNCIL**  
**REGULAR MEETING**  
**8325 ANGEL-PARDUE ROAD**  
**STOKESDALE, NC 27357**  
**MARCH 14, 2024 AT 7:00 PM**

In attendance: Mayor Pro Tem Derek Foy; Councilman Jim Rigsbee; Councilman Jimmy Landreth; Councilman Tim Jones; Town Attorney Charles H. Winfree; Town Finance/Budget Officer Kimberly Thacker and Town Clerk Robbie Lee Wagoner II.

**01. Call to Order, Pledge of Allegiance, and Invocation.**

Mayor Pro Tem Foy called the meeting to order at 7:00 PM.

Mayor Pro Tem Foy led the Pledge of Allegiance.

Guest Pastor Ben Piatt delivered the opening invocation.

**02. Review and Adopt the Agenda: March 14, 2024.**

Councilman Jones requested an **Amendment** to add a discussion with Summerfield Town Councilman Heath Clay and a possible vote to support Summerfield in its fight against de-annexation as Agenda Item Number 14a.

Councilman Jones requested an **Amendment** to continue Agenda Item Number 15 (Consideration of a resolution to the Guilford County Board of Commissioners regarding sales tax distribution) until the next regular Town Council meeting.

Mayor Pro Tem Foy made a **Motion** to adopt the agenda as amended.

Councilman Rigsbee **seconded** the motion.

Mayor Crawford	ABSENT	Mayor Pro Tem Foy	YES
Councilman Landreth	YES	Councilman Rigsbee	YES
Councilman Jones	YES		

**Motion carried (4-0).**

### 03. Presentation of Girl Scout Gold Award Project.

Mayor Pro Tem Foy introduced Kaveesha Abeykoon, Girl Scout, and 10<sup>th</sup> grade student at Northwest Guilford High School.

Kaveesha Abeykoob presented her Girl Scout Gold Award project proposal. This project would introduce a pollinator garden at the Stokesdale Town Park.

Councilman Jones made a **Motion** to approve the project as proposed by Kaveesha Abeykoon with the stipulation that Councilman Rigsbee, as the chairman of the Town Property Committee, collaborate with Kaveesha Abeykoon to approve the location of the pollinator garden at the Stokesdale Town Park.

Councilman Landreth **seconded** the motion.

Mayor Crawford	ABSENT	Mayor Pro Tem Foy	YES
Councilman Landreth	YES	Councilman Rigsbee	YES
Councilman Jones	YES		

**Motion carried (4-0).**

### 04. Presentation of Eagle Scout Project

Mayor Pro Tem Foy introduced Andrew Knesel, Boy Scout with Troop 139 of Oak Ridge, North Carolina.

Andrew Knesel presented his Eagle Scout project proposal. This project would allow for the design and development of nature trails throughout Stokesdale Town Park. Andrew Knesel did confirm that the Eagle Scout board did approve his project as presented.

Mayor Pro Tem Foy made a **Motion** for the Town Park Improvement Committee to collaborate with Andrew Knesel for the installation of nature trails, as proposed by Andrew Knesel, throughout the Stokesdale Town Park.

Councilman Landreth **seconded** the motion.

Councilman Jones **requested** a friendly amendment for the informational packet provided by Andrew Knesel during the meeting to be permanently retained in the Town's records by the Town Clerk.

Mayor Pro Tem Foy and Councilman Landreth **accepted** the friendly amendment requested by Councilman Tim Jones.

Mayor Crawford	ABSENT	Mayor Pro Tem Foy	YES
Councilman Landreth	YES	Councilman Rigsbee	YES
Councilman Jones	YES		

Motion carried (4-0).

**05. Consideration of Appointment of an Alternate Member to the Town of Stokesdale Board of Adjustment.**

Mayor Pro Tem Foy made a Nomination to appoint Chris Sumner as an alternate member to the Town of Stokesdale Board of Adjustment.

Councilman Jones seconded the nomination.

Mayor Crawford	ABSENT	Mayor Pro Tem Foy	YES
Councilman Landreth	YES	Councilman Rigsbee	YES
Councilman Jones	YES		

Motion carried (4-0).

<p>I, <u>KENNETH CHRISTOPHER SUMNER</u>, do solemnly swear [or affirm] that I will support the Constitution and Laws of the United States; that I will be faithful and bear true allegiance to the State of North Carolina, and to the constitutional powers and authorities which are or may be established for the government thereof; that I will endeavor to support, maintain and defend the Constitution and laws of said State, not inconsistent with the Constitution of the United States, to the best of my knowledge and ability; and that I will faithfully discharge the duties of my office as <u>TOWN BOARD OF ADJUSTMENT ALTERNATE MEMBER</u> for the Town of Stokesdale, North Carolina, so help me God [as my solemn affirmation].</p>
--

Newly appointed Town of Stokesdale Board of Adjustment Alternate Member Chris Sumner was sworn into office by Town Clerk Wagoner.

**06. Recess to allow for the Town of Stokesdale Board of Adjustment Meeting.**

Mayor Pro Tem Foy made a Motion to recess the meeting to allow for the Town of Stokesdale Board of Adjustment Meeting.

Councilman Jones seconded the motion.

Mayor Crawford	ABSENT	Mayor Pro Tem Foy	YES
Councilman Landreth	YES	Councilman Rigsbee	YES
Councilman Jones	YES		

**Motion carried (4-0)**

**The meeting was recessed at 7:32 PM.**

Mayor Pro Tem Foy made a **Motion** to reconvene the meeting at 9:00 PM.

Councilman Landreth **seconded** the motion.

<b>Mayor Crawford</b>	ABSENT	<b>Mayor Pro Tem Foy</b>	YES
<b>Councilman Landreth</b>	YES	<b>Councilman Rigsbee</b>	ABSENT
<b>Councilman Jones</b>	YES		

**Motion carried (4-0)**

Councilman Landreth **requested** to move Agenda Item Number 12 (Discussion of proposed 2023 Thoroughfare Street Plan by the Stokesdale Town Council, the North Carolina Department of Transportation (NCDOT), and the Greensboro Urban Area Metropolitan Planning Organization (GUAMPO)) to this location. (No formal motion was made)

**12. Discussion of proposed 2023 Thoroughfare and Collectors Street Plan by the Stokesdale Town Council, the North Carolina Department of Transportation (NCDOT), and the Greensboro Urban Area Metropolitan Planning Organization (GUAMPO). (Requested during the February 08, 2024, regular Town Council meeting)**

Mayor Pro Tem Foy of Stokesdale led a discussion, highlighting the 2023 Comprehensive Transportation Plan by the Metropolitan Planning Organization (MPO). Concerns were raised regarding the inclusion of the northern route of the US Highway 158 Bypass in Stokesdale. Mayor Pro Tem Foy emphasized the need for a unified stance from the North Carolina Department of Transportation (NCDOT) before the Town Council could approve the plan.

Brian Ketner, representing NCDOT, addressed the council, acknowledging their concerns and explaining recent communications regarding the proposed Thoroughfare and Collectors Street Plan. He outlined the history of the R-2577 project, its sections, and the criteria for project prioritization under the Strategic Mobility Formula. Ketner clarified that the traffic projections did not justify the need for a northern bypass by 2045, citing ample capacity on existing roads.

Options for the Town Council regarding the R-2577 project were presented, emphasizing the importance of informed decision-making. Councilman Landreth

sought clarification on the Council's authority over the project, which was confirmed by Ketner, given the Town's membership in the MPO.

Transportation Planner Craig McKinney provided insights from GUAMPO, indicating a public survey to gauge opinions on the US Highway 158 Bypass. He stressed the importance of cost-benefit analysis in project funding decisions.

Concerns were expressed by Councilman Landreth for property owners affected by the project. McKinney assured the council of ongoing efforts to reconsider the proposed plan, awaiting survey results for updated recommendations.

Attorney Amanda Hodierne represented impacted property owners and advocated for reconsideration of the Thoroughfare and Collectors Street Plan. She detailed the process of plan adoption and highlighted the potential removal of the northern bypass based on traffic data. Hodierne clarified the MPO's role and confirmed ongoing discussions to amend the plan.

In conclusion, Mayor Pro Tem Foy commended the representatives for their input and emphasized the need for thorough consideration before adopting the proposed plan. Discussions will continue pending survey results and further recommendations.

07. **Review and Adopt the Following Minutes:**
- a) **August 16, 2022, Special Called Town Council Meeting (Water System Workshop)**
  - b) **August 30, 2022, Special Called Town Council Meeting (Water System Workshop)**
  - c) **September 13, 2022, Special Called Town Council Meeting (Water System Workshop)**
  - d) **October 11, 2022, Special Called Town Council Meeting (Water System Workshop)**
  - e) **November 01, 2022, Special Called Town Council Meeting (Water System Workshop)**
  - f) **September 14, 2023, Regular Town Council Meeting**
  - g) **October 12, 2023, Regular Town Council Meeting**
  - h) **October 12, 2023, Closed Session Meeting**
  - i) **October 20, 2023, Special Called Town Council Meeting**
  - j) **February 08, 2024, Regular Town Council Meeting**

Councilman Jones requested to move Agenda Item Number 7 (Review and Adopt the Following Minutes) to the end of the meeting. (No formal motion was made)

Town Council agreed to make the changes.



**08. Public Safety Reports:**

**a) Stokesdale Fire Department**

Town Clerk Wagoner presented the report provided by the Stokesdale Fire Department.

**b) Guilford County Sheriff's Office**

Town Clerk Wagoner presented the report provided by the Guilford County Sheriff's Office.

**09. Administrative Reports:**

**a) Administrative: Town Clerk Robbie Lee Wagoner II**

Town Clerk Wagoner presented the Administrative Report.

**b) Planning Board: Town Clerk Robbie Lee Wagoner II**

Town Clerk Wagoner presented the Planning Board report.

**c) Property Committee: Councilman Jim Rigsbee**

Councilman Jim Rigsbee presented the Property Committee report.

**d) Town Park Improvement Committee: Committee Chairman Tee Stephenson**

Committee Chairman Tee Stephenson presented the Town Park Improvement Committee report.

**10. Financial Reports: Town Finance/Budget Officer Kimberly Thacker**

**a) Financial Report: Town of Stokesdale General Fund**

Town Finance/Budget Officer Thacker presented the financial report for the Town's General Fund.

**b) Financial Report: Town of Stokesdale Water Enterprise Fund**

Town Finance/Budget Officer Thacker presented the financial report for the Town's Water Enterprise Fund.

**11. Citizen's Comments from the Floor (3-Minute Limit per Speaker).**

Citizen Name: Molly Byrd

- Address: Town of Summerfield, North Carolina
- Comment: Discussed Friends of Stokesdale Family Fun Day on April 20, 2024.

#### **OLD BUSINESS ITEMS: (3:12)**

- 12. Discussion of proposed 2023 Thoroughfare and Collectors Street Plan by the Stokesdale Town Council, the North Carolina Department of Transportation (NCDOT), and the Greensboro Urban Area Metropolitan Planning Organization (GUAMPO). *(Requested during the February 08, 2024, regular Town Council Meeting.***

This agenda item was **moved** to before Agenda Item Number 7 (Review and Adopt the Following Minutes). (No formal motion was made)

- 13. Consideration to purchase items for the Stokesdale Town Park. *(Continued from February 08, 2024, regular Town Council meeting)***

Councilman Landreth **requested** that Agenda Item Number 13 (Consideration to purchase items for the Stokesdale Town Park) be moved to later in the meeting. (No formal motion was made)

It was **moved** to after Agenda Item Number 14a (Discussion by Summerfield Town Councilman Heath Clay and possible vote to support Summerfield in its fight against de-annexation).

#### **NEW BUSINESS ITEMS:**

- 14. Discussion by Town Attorney and Town Planner regarding updates to the Town of Stokesdale Development Ordinance.**

Town Attorney Winfree presented a PowerPoint presentation to the Town Council regarding the Town's Development Ordinance. Contracted Town Planner, Justin Snyder, assisted with the presentation.

Mayor Pro Tem Foy **requested** to move Agenda Item Number 16 to this location. (No formal motion was made)

- 16. Consideration of proposal for Lead and Copper Rule (LCR) revisions service line inventory compliance support.**

Aaron Babson, representing Hazen & Sawyer, discussed the Lead and Copper Rule (LCR) revisions pertaining to the service line inventory. Mr. Babson emphasized the

mandatory nature of this inventory due to the Town's operation of a municipal water service. Mr. Babson stressed the importance of accuracy in this inventory. Furthermore, Mr. Babson presented Hazen & Sawyer's proposal aimed at facilitating and supporting the Town with this crucial inventory, delivering a comprehensive overview of the proposal.

Mayor Pro Tem Foy made a **Motion** to accept the proposal from Hazen & Sawyer dated March 12, 2024, with the amount not to exceed \$30,000 and funding come from the House Bill 1163 grant received by the Town.

Councilman Jones **seconded** the motion.

<b>Mayor Crawford</b>	ABSENT	<b>Mayor Pro Tem Foy</b>	YES
<b>Councilman Landreth</b>	YES	<b>Councilman Rigsbee</b>	YES
<b>Councilman Jones</b>	YES		

**Motion carried (4-0).**

**14a. Discussion by Summerfield Town Councilman Heath Clay and possible vote to support Summerfield in its fight against de-annexation.**

Heath Clay introduced himself as a new member of the Summerfield Town Council. Mr. Clay asked for the Town of Stokesdale to help fight de-annexation in the Town of Summerfield. Mr. Clay provided the Town Council with a list of facts regarding the potential de-annexation in the Town of Summerfield.

Councilman Jones made a **Motion** for the Town Council to officially adopt the provided list and prominently display it on both the Town's website and Facebook page. The aim is to encourage citizens to actively engage by reaching out to legislators independently. The objective is clear: to oppose NC House Bill 5, which includes the contentious de-annexation within the Town of Summerfield.

Mayor Pro Tem Foy **seconded** the motion.

<b>Mayor Crawford</b>	ABSENT	<b>Mayor Pro Tem Foy</b>	YES
<b>Councilman Landreth</b>	YES	<b>Councilman Rigsbee</b>	YES
<b>Councilman Jones</b>	YES		

**Motion carried (4-0)**

The Town Council **requested** that Town Clerk Wagoner send the provided list to the Northwest Observer, Rhino Times, 3 Local TV Outlets, Summerfield Scoop, and Greensboro News & Record. (No formal motion was made)

**13. Consideration to purchase items for the Stokesdale Town Park. (Continued from February 08, 2024, regular Town Council meeting)**

Councilman Landreth made a **Motion** to approve the proposal from Backyard Paradise (Estimate No. 1012, dated February 14, 2024) in the amount of \$12,897.77 to be paid using the ARPA funds grant.

Mayor Pro Tem Foy **seconded** the motion.

<b>Mayor Crawford</b>	ABSENT	<b>Mayor Pro Tem Foy</b>	YES
<b>Councilman Landreth</b>	YES	<b>Councilman Rigsbee</b>	YES
<b>Councilman Jones</b>	YES		

**Motion carried (4-0).**

**15. Consideration of a resolution to the Guilford County Board of Commissioners regarding sales tax distribution.**

Councilman Jones requested an **Amendment** at the beginning of the meeting to continue Item Number 15 (Consideration of a resolution to the Guilford County Board of Commissioners regarding sales tax distribution) until the next regular Town Council meeting. The agenda was **adopted** with the change.

**16. Consideration of proposal for Lead and Copper Rule (LCR) revisions service line inventory compliance support.**

Mayor Pro Tem Foy **moved** Agenda Item Number 16 (Consideration of proposal for Lead and Copper Rule (LCR) revisions service line inventory compliance support.) to be discussed immediately after Agenda Item Number 14 (Discussion by Town Attorney and Town Planner regarding updates to the Town of Stokesdale Development Ordinance). (No formal motion was made)

**17. Consideration of proposal to renew or upgrade internet, phone, and video services at Stokesdale Town Hall.**

Town Clerk Wagoner outlined the proposal provided by Spectrum Enterprise.

Mayor Pro Tem Foy made a **Motion** to renew the contract with Spectrum Enterprise.

Mayor Pro Tem Foy **withdrew** the motion.

Town Clerk Wagoner was **tasked** with calling Spectrum Enterprise to request a 12-month contract, rather than the 36-month contract that was provided. (No formal motion was made)

**18. Consideration of proposals to prepare and stain picnic shelters located at Stokesdale Town Park.**

Councilman Rigsbee made a **Motion** to accept the proposal provided by CertaPro Painters (Dated March 01, 2024) for two coats of semi-stain to be applied on both picnic shelters located at the Stokesdale Town Park. The amount is not to exceed \$2,750 and the amount is to be paid from the ARPA funds grant.

Mayor Pro Tem Foy **seconded** the motion.

<b>Mayor Crawford</b>	ABSENT	<b>Mayor Pro Tem Foy</b>	YES
<b>Councilman Landreth</b>	YES	<b>Councilman Rigsbee</b>	YES
<b>Councilman Jones</b>	YES		

**Motion carried (4-0)**

**19. Consideration of proposals to install an outdoor water spigot at the concession stand located at Stokesdale Town Park.**

Councilman Landreth made a **Motion** to accept the proposal provided by Gauldin Plumbing (Dated March 11, 2024) for the Woodford Model 17 with stem lock water spigot, as well as the installation of this product onto the back wall of the concession stand/restrooms at the Stokesdale Town Park. The amount is not to exceed the proposed amount of \$533.75 and the amount is to be paid from the ARPA funds grant.

Councilman Jones **seconded** the motion.

<b>Mayor Crawford</b>	ABSENT	<b>Mayor Pro Tem Foy</b>	YES
<b>Councilman Landreth</b>	YES	<b>Councilman Rigsbee</b>	YES
<b>Councilman Jones</b>	YES		

**Motion carried (4-0)**

**20. Consideration of dates for spring bulk waste collection by GFL Environmental at Stokesdale Town Hall.**

Councilman Landreth made a **Motion** to approve the date proposed by GFL Environmental for spring bulk waste collection at the Stokesdale Town Hall. That date



being Thursday, April 25, 2024, with bulk waste collection taking place for a period of one to two weeks thereafter.

Mayor Pro Tem Foy **seconded** the motion.

Mayor Crawford	ABSENT	Mayor Pro Tem Foy	YES
Councilman Landreth	YES	Councilman Rigsbee	YES
Councilman Jones	YES		

**Motion carried (4-0)**

**21. Consideration of proposal for lawn & grounds maintenance of all town-owned properties.**

Councilman Landreth made a **Motion** to approve the proposed 2024 & 2025 Services Agreement from Excellence Lawn Care, dated March 06, 2024, at a contracted rate not exceeding \$30,000 annually, contingent upon Excellence Lawn Care's commitment to include the blowing of the basketball and pickleball courts at no extra expense.

Mayor Pro Tem Foy **seconded** the motion.

Mayor Crawford	ABSENT	Mayor Pro Tem Foy	YES
Councilman Landreth	YES	Councilman Rigsbee	YES
Councilman Jones	YES		

**Motion carried (4-0)**

**22. Consideration of proposal for repairs to the grass at Stokesdale Town Park, which incurred damage as a result of vandalism by a motor vehicle.**

Councilman Jones made a **Motion** to approve the proposal submitted by Excellence Lawn Care, dated March 6, 2024, to rectify the damage inflicted upon the grass areas at Stokesdale Town Park as a result of the recent act of vandalism. This necessary expenditure shall be covered under the maintenance allocation designated for the Town Park.

Mayor Pro Tem Foy **seconded** the motion.

Mayor Crawford	ABSENT	Mayor Pro Tem Foy	YES
Councilman Landreth	YES	Councilman Rigsbee	YES
Councilman Jones	YES		

**Motion carried (4-0)**

**23. Citizen's Comments from the Floor (3-Minute Limit per Speaker).**

Citizen Name: Michael Logan

- Address: 5202 Rambling Road, Greensboro, North Carolina 27409
- Comment: Provided a brief update to the Town Council on the Guilford County School Board.

**24. Closed Session in accordance with § 143-318.11 (Closed Sessions).**

**(a) Permitted Purposes.** It is the policy of this State that closed sessions shall be held only when required to permit a public body to act in the public interest as permitted in this section. A public body may hold a closed session and exclude the public only when a closed session is required.

**(3) To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged.**

Due to time constraints, the Town Council agreed to cancel this closed session meeting. (No formal motion was made)

**25. Council Comments.**

**Mayor Pro Tem Foy:** Expressed his gratitude for Town Attorney Chuck Winfree, contracted Town Planner Justin Snyder, Town Staff, and Patti Stokes with the Northwest Observer.

**Councilman Landreth:** Expressed his gratitude for everyone in attendance.

**Councilman Rigsbee:** Expressed his gratitude for everyone in attendance. Announced that the Northwest Guilford High School Vikings lacrosse team would be hosting a special game in memory of Sgt. Dale Nix of the Greensboro Police Department.

**Councilman Jones:** Reminded the Town Council to approve the minutes that had been placed on this meeting's agenda. Expressed his gratitude for Tee Stephenson, Karen Landreth, and Michael Logan for being in attendance. Also expressed his gratitude for Town Attorney Chuck Winfree. Mentioned that de-annexation is no solution for the state of North Carolina.

**07. Review and Adopt the Following Minutes:**

- a) August 16, 2022, Special Called Town Council Meeting (Water System Workshop)**

Mayor Pro Tem Foy made a Motion to adopt the minutes, as written, from the August 16, 2022, Special Called Town Council Meeting (Water System Workshop).

Councilman Rigsbee **seconded** the motion.

Mayor Crawford	ABSENT	Mayor Pro Tem Foy	YES
Councilman Landreth	YES	Councilman Rigsbee	YES
Councilman Jones	YES		

**Motion carried (4-0)**

**b) August 30, 2022, Special Called Town Council Meeting (Water System Workshop)**

Mayor Pro Tem Foy made a **Motion** to adopt the minutes, as written, from the August 30, 2022, Special Called Town Council Meeting (Water System Workshop).

Councilman Rigsbee **seconded** the motion.

Mayor Crawford	ABSENT	Mayor Pro Tem Foy	YES
Councilman Landreth	YES	Councilman Rigsbee	YES
Councilman Jones	YES		

**Motion carried (4-0)**

**c) September 13, 2022, Special Called Town Council Meeting (Water System Workshop)**

Mayor Pro Tem Foy made a **Motion** to adopt the minutes, as written, from the September 13, 2022, Special Called Town Council Meeting (Water System Workshop).

Councilman Rigsbee **seconded** the motion.

Mayor Crawford	ABSENT	Mayor Pro Tem Foy	YES
Councilman Landreth	YES	Councilman Rigsbee	YES
Councilman Jones	NO		

Councilman Jones voted “no” because he was not in attendance at the September 13, 2022, Special Called Town Council Meeting (Water System Workshop).

**Motion carried (3-0)**

**d) October 11, 2022, Special Called Town Council Meeting (Water System Workshop)**

Mayor Pro Tem Foy made a **Motion** to adopt the minutes, as written, from the October 11, 2022, Special Called Town Council Meeting (Water System Workshop).

Councilman Rigsbee **seconded** the motion.

<b>Mayor Crawford</b>	ABSENT	<b>Mayor Pro Tem Foy</b>	YES
<b>Councilman Landreth</b>	YES	<b>Councilman Rigsbee</b>	YES
<b>Councilman Jones</b>	NO		

Councilman Jones voted “no” because he was not in attendance at the October 11, 2022, Special Called Town Council Meeting (Water System Workshop).

**Motion carried (3-0)**

**e) November 01, 2022, Special Called Town Council Meeting (Water System Workshop)**

Mayor Pro Tem Foy made a **Motion** to adopt the minutes, as written, from the November 01, 2022, Special Called Town Council Meeting (Water System Workshop).

Councilman Rigsbee **seconded** the motion.

<b>Mayor Crawford</b>	ABSENT	<b>Mayor Pro Tem Foy</b>	YES
<b>Councilman Landreth</b>	YES	<b>Councilman Rigsbee</b>	YES
<b>Councilman Jones</b>	YES		

**Motion carried (4-0)**

**f) September 14, 2023, Regular Town Council Meeting**

Mayor Pro Tem Foy made a **Motion** to adopt the minutes, as written, from the September 14, 2023, Regular Town Council Meeting.

Councilman Rigsbee **seconded** the motion.

<b>Mayor Crawford</b>	ABSENT	<b>Mayor Pro Tem Foy</b>	YES
<b>Councilman Landreth</b>	YES	<b>Councilman Rigsbee</b>	YES
<b>Councilman Jones</b>	NO		

Councilman Jones voted “no” because he was not in attendance at the September 14, 2023, Regular Town Council Meeting.

**Motion carried (3-0)**

**g) October 12, 2023, Regular Town Council Meeting**

Mayor Pro Tem Foy made a **Motion** to adopt the minutes, as written, from the October 12, 2023, Regular Town Council Meeting.

Councilman Rigsbee **seconded** the motion.

<b>Mayor Crawford</b>	ABSENT	<b>Mayor Pro Tem Foy</b>	YES
<b>Councilman Landreth</b>	YES	<b>Councilman Rigsbee</b>	YES
<b>Councilman Jones</b>	YES		

**Motion carried (4-0)**

**h) October 12, 2023, Closed Session Meeting**

The Town Council **agreed** to vote on the minutes from the October 12, 2023, Closed Session Meeting at a future Town Council meeting. (No formal motion was made)

**i) October 20, 2023, Special Called Town Council Meeting**

Mayor Pro Tem Foy made a **Motion** to adopt the minutes, as written, from the October 20, 2023, Special Called Town Council Meeting.

Councilman Rigsbee **seconded** the motion.

<b>Mayor Crawford</b>	ABSENT	<b>Mayor Pro Tem Foy</b>	YES
<b>Councilman Landreth</b>	YES	<b>Councilman Rigsbee</b>	YES
<b>Councilman Jones</b>	YES		

**Motion carried (4-0)**

**j) February 08, 2024, Regular Town Council Meeting**

Mayor Pro Tem Foy made a **Motion** to adopt the minutes, as written, from the February 08, 2024, Regular Town Council Meeting.

Councilman Rigsbee **seconded** the motion.

<b>Mayor Crawford</b>	ABSENT	<b>Mayor Pro Tem Foy</b>	YES
<b>Councilman Landreth</b>	YES	<b>Councilman Rigsbee</b>	YES
<b>Councilman Jones</b>	YES		



Motion carried (4-0)

**ANNOUNCEMENTS:**

**26. Council Announcements:**

- a) The next regular Town Planning Board meeting scheduled for Thursday, March 28, 2024, at 7:00 PM inside the Stokesdale Town Hall Council Chambers, has been canceled.
- b) The Stokesdale Town Hall will be closed on Friday, March 29, 2024, in observance of the Good Friday holiday.
- c) The next special called Town Council meeting (budget workshop) is scheduled for Tuesday, April 02, 2024, at 7:00 PM inside the Stokesdale Town Hall Council Chambers.
- d) The next regular Town Council meeting is scheduled for Thursday, April 11, 2024, at 7:00 PM inside the Stokesdale Town Hall Council Chambers.

**ADJOURNMENT:**

**27. Adjournment of Meeting.**

Councilman Jones made a **Motion** to adjourn the meeting at 12:08 AM.

Councilman Landreth **seconded** the motion.

Mayor Crawford	ABSENT	Mayor Pro Tem Foy	YES
Councilman Landreth	YES	Councilman Rigsbee	YES
Councilman Jones	YES		

Motion carried (4-0)

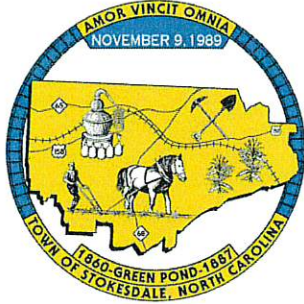
Being no further business to come before the Town Council, the meeting was adjourned at 12:08 AM.

Approved: \_\_\_\_\_

\_\_\_\_\_  
Derek Foy, Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
Robbie Lee Wagoner II, Town Clerk



**MINUTES**  
**TOWN OF STOKESDALE**  
**TOWN COUNCIL**  
**SPECIAL CALLED MEETING**  
**(BUDGET WORKSHOP)**  
**8325 ANGEL-PARDUE ROAD**  
**STOKESDALE, NC 27357**  
**APRIL 02, 2024 AT 7:00 PM**

In attendance: Mayor Pro Tem Derek Foy; Councilman Jim Rigsbee; Councilman Jimmy Landreth; Councilman Tim Jones; Town Finance/Budget Officer Kimberly Thacker and Town Clerk Robbie Lee Wagoner II.

**01. Call to Order, Pledge of Allegiance, and Invocation.**

Mayor Pro Tem Foy called the meeting to order at 7:00 PM.

Mayor Pro Tem Foy led the Pledge of Allegiance.

Councilman Rigsbee delivered the opening invocation.

**02. Review and Adopt the Agenda: April 02, 2024.**

Councilman Landreth made a **Motion** to adopt the agenda as written.

Councilman Rigsbee **seconded** the motion.

<b>Mayor Crawford</b>	ABSENT	<b>Mayor Pro Tem Foy</b>	YES
<b>Councilman Landreth</b>	YES	<b>Councilman Rigsbee</b>	YES
<b>Councilman Jones</b>	YES		

**Motion carried (4-0).**

**03. Citizen's Comments from the Floor (3-Minute Limit per Speaker).**

No citizens' comments from the floor were presented.

**04. Discussion of 2024-2025 Fiscal Year Budget.**

Mayor Pro Tem Foy introduced Finance/Budget Officer, Mrs. Kimberly Thacker.

Mrs. Thacker presented the proposed budget for the fiscal year 2024-2025.

Following this presentation, the Town Council and the Town Staff deliberated upon the proposed budget pertaining to the General Fund of the Town of Stokesdale.

Additionally, discussions ensued regarding the proposed budget concerning the Water Enterprise Fund of the Town of Stokesdale.

Comprehensive analysis involved a comparison of the proposed budget for both funds with actual figures from recent fiscal years.

Subsequently, the Town Council and the Town Staff offered feedback regarding potential adjustments to the proposed budget.

**05. Citizen's Comments from the Floor (3-Minute Limit per Speaker).**

No citizens' comments from the floor were presented.

**06. Council Comments.**

**Mayor Pro Tem Foy:** Expressed his appreciation for everyone who attended the meeting. Expressed his appreciation to the Town Staff for preparing the proposed budget. Expressed his confidence that a good budget would be passed by the Town Council in June of 2024.

**Councilman Landreth:** Expressed his appreciation for the Town's ability to successfully operate without charging any resident a property tax, based on the decisions made by current and previous members of the Town Council. Expressed that he is hopeful that a property tax may never be necessary in the Town.

**Councilman Rigsbee:** Expressed his appreciation for everyone who attended the meeting.

**Councilman Jones:** Expressed his appreciation for Mrs. Landreth and Mr. Stephenson for attending the meeting.

**ANNOUNCEMENTS:**

**07. Council Announcements:**

- a) The next regular Town Council meeting is scheduled for Thursday, April 11, 2024, at 7:00 PM inside the Stokesdale Town Hall Council Chambers.

**ADJOURNMENT:**

**08. Adjournment of Meeting.**

Mayor Pro Tem Foy made a **Motion** to adjourn the meeting at 10:06 PM.

Councilman Landreth **seconded** the motion.

<b>Mayor Crawford</b>	ABSENT	<b>Mayor Pro Tem Foy</b>	YES
<b>Councilman Landreth</b>	YES	<b>Councilman Rigsbee</b>	YES
<b>Councilman Jones</b>	YES		

**Motion carried (4-0).**

Being no further business to come before the Town Council, the meeting was adjourned at 10:06 PM.

Approved: \_\_\_\_\_

\_\_\_\_\_  
Derek Foy, Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
Robbie Lee Wagoner II, Town Clerk



Robbie Lee Wagoner II

**From:** Ryan Seals <rseals@guilfordcountync.gov>  
**Sent:** Wednesday, May 1, 2024 3:13 PM  
**To:** Robbie Lee Wagoner II  
**Cc:** Jarad Corbett; Mike Burns  
**Subject:** April Stokesdale Crime Stats

For the month of April, the sheriff’s office responded to a total of **141** calls for service in Stokesdale town limits, resulting in **12** case reports.

Of note:

- We have seen a spike in our car break-ins at area parks with the warmer weather returning. While none occurred in Stokesdale this past month, they have occurred at parks and trails in Oak Ridge, Summerfield and Kernersville where town residents may visit. Cases where we have found leads on have shown the subjects using stolen IDs to impersonate victims and attempt to cash stolen checks at area banks. This is activity synonymous with the Felony Lane Gang. A crew linked to a recent case in Summerfield was from Florida and were caught with numerous stolen IDs in High Point late last month.

GCSO detectives have placed combatting these car break-ins as a priority and our deputies have increased our presence at our parks/trails. However, we cannot be everywhere.

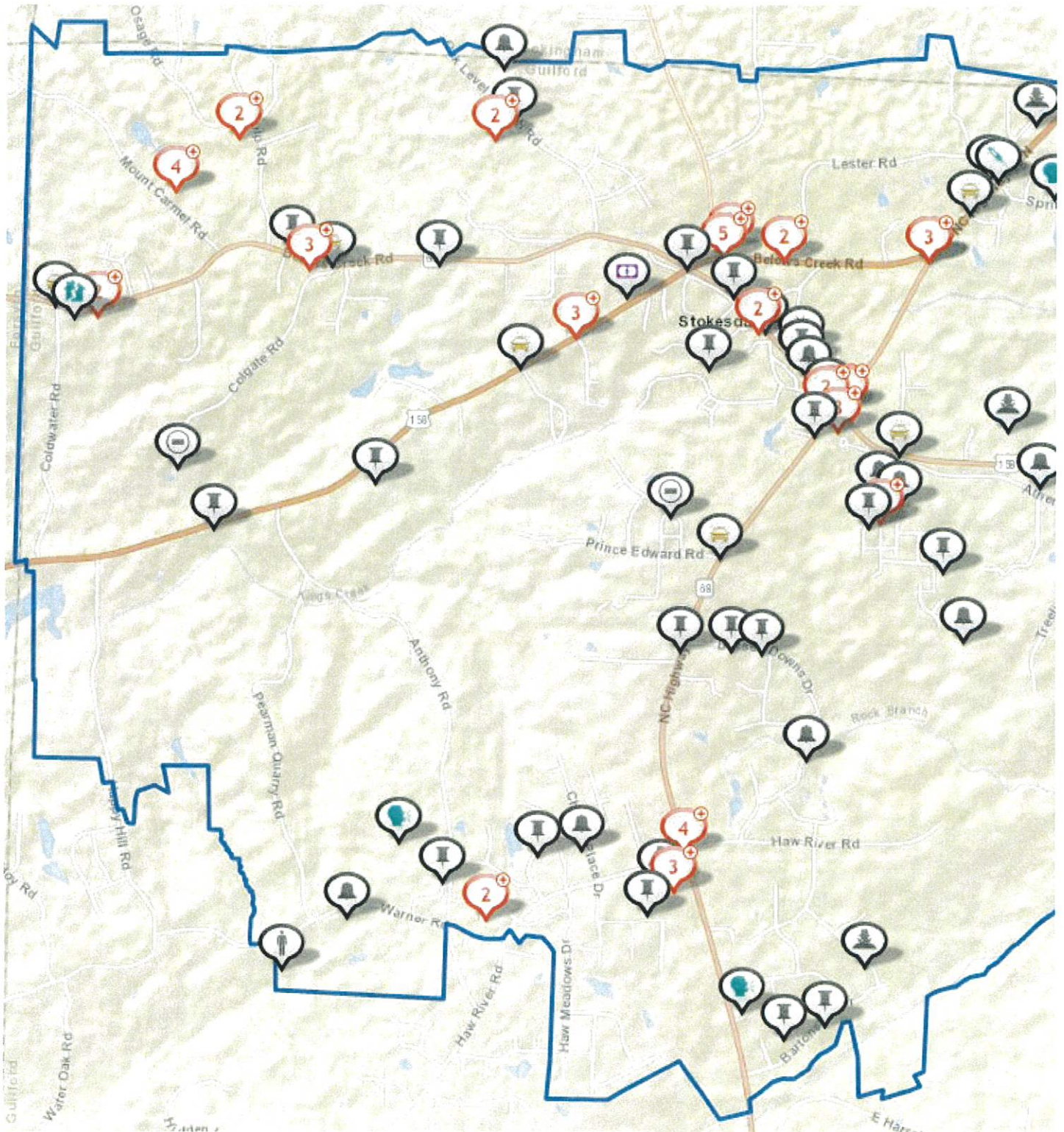
We are asking everyone to please be smart – take your purse/wallet with you, leave it at home or just bring along the bare essentials you need from the house. And if you see something suspicious, please call us at the non-emergency number for Guilford Metro 911 at 336-373-2222 or 911.

Calls by type:

- *This is type of call upon initial dispatch, call nature often was changed after further investigation upon deputy arrival.*
- *Numbers denoted on the map indicate multiple calls for service at the same location.*

 <b>DISTURBANCE</b>	<b>4</b>	 <b>MISSING PERSON</b>	<b>1</b>
 <b>ALARM</b>	<b>19</b>	 <b>ACCIDENT</b>	<b>6</b>
 <b>ALCOHOL</b>	<b>1</b>	 <b>OTHER</b>	<b>62</b>
 <b>DOMESTIC</b>	<b>2</b>	 <b>SUSPICIOUS</b>	<b>8</b>
 <b>WARRANT</b>	<b>1</b>	 <b>THEFT</b>	<b>1</b>
 <b>DUI</b>	<b>1</b>	 <b>TRESPASSING</b>	<b>4</b>
 <b>DRUGS</b>	<b>1</b>	 <b>TRAFFIC</b>	<b>27</b>
 <b>FRAUD</b>	<b>3</b>		





**Sergeant Ryan Seals**

**District I**

**Guilford County Sheriff's Office**

7504 Summerfield Road, Summerfield, NC 27358

336-641-2303 | m: 336-382-8877

rseals@guilfordcountync.gov | www.guilfordcountysheriff.com







**ADMINISTRATIVE REPORT**  
**TOWN OF STOKESDALE**  
**TOWN COUNCIL**  
**REGULAR MEETING**  
**8325 ANGEL-PARDUE ROAD**  
**STOKESDALE, NC 27357**  
**MAY 09, 2024 AT 7:00 PM**

**WATER REPORT:**

- 7 water meters installed
- 39 water meters in stock
- 7 applications for transfer of water service & water meters in
- 23 water meters/applications on hold for builders
- 16 work orders
- 65 811s
- 807 water bills mailed out
  
- Water Line Extension Project (Coldwater Road)
  - This project has made significant progress despite some initial delays in surveying. Stewart completed the surveying, providing the necessary data to Hazen and Sawyer by the end of February.
  - Currently, the project is moving into the preliminary design phase, including geotechnical investigations and environmental assessments.
  - So far, milestones such as survey completion and alignment selection have been achieved without unexpected challenges.
  - ARPA grant funds have been directed towards surveying and preliminary design tasks.
  - Hazen and Sawyer aims to commence the bid phase in the third quarter of 2024, ensuring funds are appropriately allocated by the deadline.
  
- Water Line Extension Project (Ellisboro Road)
  - Currently, the Town Staff, in conjunction with Town Attorney Winfree, are reviewing these documents to ensure they meet all federal and state funding requirements.
  - Once finalized, the bid documents will be returned to Kennerly Engineering, who will then distribute them to the vendors identified by the Town.
  
- Upcoming Water System Report Deadlines:
  - Annual Consumer Confidence Report (CCR) – Due July 01, 2024
  - 3-Year Lead & Copper Report – Due July 01, 2024
  - Lead Service Line Inventory – Due October 16, 2024

## **ADMINISTRATIVE REPORT:**

- **April 12, 2024:** Town Clerk Wagoner attended the 2024 Clerks Regional Meeting, hosted by the North Carolina League of Municipalities.
  - The following items were discussed: Managing Up and Serving at the Pleasure of the Board; Ethics and Conflicts of Interest for Clerks; How a Bill Becomes Law in North Carolina; and Key Statutory Changes and Case Law Update.
- **April 23, 2024:** Town Clerk Wagoner and Deputy Town Clerk Martin attended a virtual meeting with Robin Keller, Clerk to the Guilford County Board of Commissioners, to discuss the Town utilizing the Guilford County website for the posting of legal advertisements.
- **April 25 – May 02, 2024:** The Town hosted our Spring 2024 Bulk Item Drop-Off Campaign at the Town Hall in partnership with GFL Environmental.
- **May 06, 2024:** Town Clerk Wagoner attended the Greensboro Urban Area Metropolitan Planning Organization (GUAMPO) Technical Coordinating Committee (TCC) meeting at 2:00 PM.
  - During this meeting, every present voting member of the GUAMPO TCC unanimously endorsed a motion to recommend the approval, by the GUAMPO TAC, of a resolution to amend the Greensboro MPO Area Thoroughfare and Collector Street Plan regarding the US 158 Stokesdale Bypass. The GUAMPO TAC will consider this resolution during their next regular meeting on May 08, 2024.
- **May 07, 2024:** Town Clerk Wagoner submitted a monthly Contribution Summary Report to the North Carolina Retirement System.
- **May 14, 2024:** The North Carolina statewide secondary primary election (for the republican partly only) is scheduled from 6:30 AM until 7:30 PM inside the Stokesdale Town Hall Council Chambers.
- **May 27, 2024:** The Stokesdale Town Hall building will be closed in observance of the Memorial Day holiday.
- **June 10, 2024:** Town Clerk Wagoner will attend the Greensboro Urban Area Metropolitan Planning Organization (GUAMPO) Technical Coordinating Committee (TCC) meeting at 2:00 PM.



**PLANNING BOARD REPORT**  
**TOWN OF STOKESDALE**  
**TOWN COUNCIL**  
**REGULAR MEETING**  
**8325 ANGEL-PARDUE ROAD**  
**STOKESDALE, NC 27357**  
**MAY 09, 2024 AT 7:00 PM**

The Town of Stokesdale Planning Board is scheduled to host their next regular meeting on Thursday, May 23, 2024, at 7:00 PM inside the Town Hall Council Chambers, located at 8325 Angel-Pardue Road, Stokesdale, North Carolina 27357.

The Town Staff is preparing the agenda and agenda packet for the upcoming meeting. Once finalized, this information will promptly be distributed to the members of the Planning Board.

The following **public hearing** item is set to be heard by the Planning Board at the aforementioned meeting:

**Request to rezone 7800 Eversfield Road, Stokesdale, North Carolina, 27357 from Agricultural to Single-Family Residential.**

Located on the east side of Eversfield Road (SR 2109), 1.02 miles north of the intersection of Eversfield Road with Oak Ridge Road, Guilford County Tax Parcel #150401, this is a request to rezone the subject property, which contains a total of 45.79 acres from AG (Agricultural) to RS-40 (Single-Family Residential).

The Planning Board will make a recommendation to the Stokesdale Town Council, which will have the final authority to approve or deny the request.

The Town Staff is preparing the official notice for this public hearing item. Following its preparation, the Town Staff will promptly submit this notice to the Greensboro News & Record newspaper for publication, adhering diligently to the mandates outlined in the North Carolina Open Meetings Law.

Per the request of the Stokesdale Town Council, Justin Snyder with Guilford County Planning and Development has provided Town Staff with training materials for the Stokesdale Planning Board. Mr. Snyder has also prepared a PowerPoint presentation and will present said presentation to the Stokesdale Planning Board directly before the aforementioned Planning Board Meeting at 6:30 PM.



## BOARD OF EDUCATION

Deena A. Hayes | Chairperson, Board of Education  
Whitney Oakley, Ed.D. | Superintendent



APR 23 2024

Deena A. Hayes  
Chairperson

April 18, 2024

Bettye T. Jenkins  
Vice-Chairperson

T. Dianne Bellamy Small  
Crissy Pratt  
Michael Logan  
Linda Welborn  
Deborah Napper  
Kherrn Irby  
Alan Sherouse

The Honorable Mike Crawford, Mayor  
Town of Stokesdale  
PO Box 465  
Stokesdale, NC 27357

Dear Mayor Crawford,

Whitney Oakley, Ed.D.  
Secretary

In 2018, our General Assembly passed statutes that permit municipalities to use tax funds to pay the local public school for educating its citizens. The funds may be used for operating expenses and for a number of other uses enumerated in N.C.G.S. §160A-700 (b). The purpose of the statute was to allow a municipality to provide value to its community by enhancing the education program offered by the public schools.

As you have likely heard, Guilford County Schools (GCS) started a high dose tutoring program following the pandemic in 2021, using funds from the federal government intended to help recapture some of the learning loss experienced by children in our community. That program has proven to be very valuable and has demonstrated effectiveness in providing students who need more robust instruction with the tools they need to succeed.

Our federal funding runs out in 2024. Your community includes 452 students that attend one (1) GCS school, who would benefit from the continuation of this program. We implore you to use the resources in your community to continue this invaluable service to children. Please consider enriching the lives of the children in your community by adding the sum of \$20,286 to your 2024-25 budget, dedicated to funding the high dose tutoring program for schools in your community. We want to partner with you to do everything we can to make sure all children continue to receive proven successful tools to lifelong learning.

If you have questions or need more information, please contact Dr. Whitney Oakley, our Superintendent. We look forward to working with you on this important project.

Sincerely,

Deena Hayes  
Chairperson

Bettye T. Jenkins  
Vice-Chairperson

cc: Robbie Lee Wagoner II, Town Clerk  
Kimberly Thacker, Finance/Budget Officer

712 N. Eugene Street | Greensboro, NC 27401 | P 336.370.8100

Decision On A...	Enforcement Officer	Historic Preservation Commission	Multijurisdictional Development Ordinance Committee	Planning Board	Board of Adjustment	Town Council
Minor Subdivision Plat				R [REDACTED]		D
Minor Site Plan				R [REDACTED]		D
Major Subdivision Plat				R [REDACTED]		D
Major Site Plan				R [REDACTED]		D
Zoning Boundary (Rezoning)				R [REDACTED]		D
Historic District Designation		R [REDACTED]		R [REDACTED]		D
Certificate of Appropriateness		D [REDACTED]			D	
Floodplain Boundary	D [REDACTED]				D	
Floodplain Development Permit	D [REDACTED]				D	
Building, Sign, Use/Location Permit	D [REDACTED]				D	
Grading Permit	D [REDACTED]			R [REDACTED]		D
Special Use Permit				R [REDACTED]		D
Erosion & Sedimentation Control Plan	D [REDACTED]			R [REDACTED]		D
Watershed Development Plan	D [REDACTED]			R [REDACTED]		D
Development Ordinance Text Amendment			R [REDACTED]	R [REDACTED]		D
Historic District Text Amendment		R [REDACTED]	R [REDACTED]	R [REDACTED]		D
Street Address	D [REDACTED]				D	
Street Name	D [REDACTED]			R [REDACTED]		D
Enforcement Officer Decision	D [REDACTED]				D	
Enforcement Officer Interpretation	D [REDACTED]				D	
Zoning Variance					D	
Subdivision Waiver				R [REDACTED]		D
Minor Watershed Modification				R [REDACTED]		D
Major Watershed Modification				R [REDACTED]		R#
Zoning Vested Right				R [REDACTED]		D
Land Use Plans				R [REDACTED]		D
Other Plans Not Specified				R [REDACTED]		D
# Authority to grant Major Modifications rests with the N.C. Environmental Management Commission (EMC). The recommendations of the local Boards and Committees shall be forwarded to the EMC for Review.						

## Legend

R = Recommendation Made &amp; Forwarded

[REDACTED] = Route of Recommendation

D = Final Decision Made

[REDACTED] = Route of Appearance



# PROPOSED

## APPENDIX 4: DECISION AND APPEALS CHART

Decision On A...	Decision Makers				
	Enforcement Officer	Historic Preservation Commission	Planning Board	Board of Adjustment	Town Council
Minor Subdivision Plat	D				A*
Minor Site Plan	D				A*
Major Subdivision Plat	D				A*
Major Site Plan	D				A*
Rezoning			R <sup>1</sup>		D*
Historic District Designation		R <sup>1</sup>	R <sup>2</sup>		D*
Certificate of Appropriateness		D		A*	
Floodplain Boundary	D			A*	
Floodplain Development Permit	D			A*	
Building, Sign, Use/Location Permits	D			A*	
Grading Permit	D				A*
Special Use Permit			R <sup>1</sup>		D*
Erosion and Sedimentation Control Plan	D		A*		
Watershed Development Plan	D		A*		
Development Ordinance Text Amendment			R <sup>1</sup>		D*
Historic District Standards Text Amendment		R <sup>1</sup>			D*
Street Address	D				A*
Street Name	D				A*
Enforcement Officer Decision	D			A*	
Enforcement Officer Interpretation	D			A*	
Variance				D*	
Minor Watershed Modification			R <sup>1</sup>		D*
Major Watershed Modification (#)			R <sup>1</sup>		#
Zoning Vested Right			R <sup>1</sup>		D*
Land Use Plans			R <sup>1</sup>		D*
Other Unspecified Plans			R <sup>1</sup>		D*
# - Authority to grant Major Watershed Modifications rests with the N.C. Environmental Management Commission (EMC). The recommendations of the local Boards and Committees shall be forwarded to the EMC for review.					

Legend
R = Recommendation Made & Forwarded
D = Final Decision Made
<sup>1</sup> = Order of Recommendations
A = Town Appeal Authority
* = Decision May Be Appealed to Superior Court



# TOWN OF STOKESDALE

## TOWN BOARD OF ADJUSTMENT

### 2024 MEETING SCHEDULE



Applications must be submitted 28 days prior to the next Town Board of Adjustment meeting date.

Meeting Date: 2<sup>nd</sup> Thursday Of Each Month

Meeting Time: 7:00 PM

Cut-Off Time: 12:00 PM (Noon)

Meeting Location: Stokesdale Town Hall  
(8325 Angel-Pardue Road, Stokesdale, NC 27357)

Cut-Off Dates:

December 14, 2023

January 11, 2024

February 15, 2024

March 14, 2024

April 11, 2024

May 16, 2024

June 13, 2024

July 11, 2024

August 15, 2024

September 12, 2024

October 17, 2024

November 14, 2024

December 12, 2024

Meeting Dates:

January 11, 2024

February 8, 2024

March 14, 2024

April 11, 2024

May 9, 2024

June 13, 2024

July 11, 2024

August 8, 2024

September 12, 2024

October 10, 2024

November 14, 2024

December 12, 2024

January 9, 2025

Includes applications that require quasi-judicial decisions by the Town Board of Adjustment or Town Council (Variances, Appeals, Special Use Permits, and Street Renaming).

Applications to close a utility easement or public right-of-way will be scheduled for public hearing for the second meeting after the cut-off date.

Approved: 12-14-2023

Attest:

  
Michael E. Crawford, Mayor

  
Robbie Lee Wagoner II, Town Clerk

# TOWN OF STOKESDALE MEMORANDUM



TO: Stokesdale Town Council

FROM: Robbie Lee Wagoner II, Town Clerk

DATE: Tuesday, May 07, 2024

RE: Mulch Procurement and Delivery

---

Dear Stokesdale Town Council,

In response to Mayor Pro Tem Derek Foy's recent request, the Stokesdale Town Staff has been diligently pursuing cost estimates for the procurement and delivery of 38 yards of brown mini nugget mulch to enhance the grounds of our Town Hall Building.

We are pleased to inform you that we have received a quote from Donna at The Garden Outlet, located at 5124 US-220, Summerfield, North Carolina, 27358. Donna has graciously extended a price of \$26.00 per yard for the brown mini nugget mulch, with a delivery charge of \$70.00. Consequently, the total quoted amount, inclusive of delivery and sales tax, stands at **\$1,124.69**.

Furthermore, we have also explored options with Triad Mulch Supply, Inc., situated at 1503 East Mountain Street, Kernersville, North Carolina 27284. They offer the brown mini nugget mulch at a rate of \$15.00 per one-half yard. As of now, the total cost estimate for 38 yards of mulch amounts to \$1,140.00. Regrettably, we are still awaiting confirmation on delivery charges from this supplier.

Despite our efforts to reach out to other vendors, we have yet to receive additional responses at this juncture. Rest assured, we are actively pursuing all avenues to secure the most favorable terms for the Town of Stokesdale.

Please find **attached** any pertinent documents for your reference and review.

Thank you for your attention to this matter.

Respectfully submitted,

Robbie Lee Wagoner II, Town Clerk

Tuesday, May 07, 2024  
Date

## Deputy Clerk

---

**From:** donna@gardenoutletnc.com  
**Sent:** Monday, May 6, 2024 3:59 PM  
**To:** Deputy Clerk  
**Subject:** mulch quote

Town of Stokesdale			
38	Yards of Pine Bark Nuggets	26.00 per yd	988.00
		Tax	66.69
		Del charge	70.00
		Total	1124.69

Just let us know if we can help you with this  
Thank You Donna



## BULK MATERIALS

### **SOLD BY THE 1/2 YARD**

#### **MULCH**

CEDAR	\$25.00
DESIGNER ( <b>BROWN/BLACK/RED</b> )	\$16.00
DOUBLE GROUND HARDWOOD	\$15.00
PLAYGROUND (NC CERTIFIED)	\$15.00
PINE BARK MINI NUGGETS	\$15.00
SHREDDED PINE	\$15.00

#### **TOP SOIL & SAND**

BLENDED GARDEN TOP SOIL	\$25.00
SCREENED NATURAL TOP SOIL	\$25.00
MORTAR SAND (ALL PURPOSE)	\$35.00

#### **GRAVEL**

GRANITE SCREENINGS	\$35.00
CRUSHER RUN	\$35.00
#78 PEA GRAVEL	\$37.00
#57 DRIVEWAY STONE	\$37.00

#### **TN RIVER ROCK**

1/2" - 3/4" TENN. RIVER ROCK	\$85.00
3/4" - 1 1/2" TENN. RIVER ROCK	\$85.00
2" - 7" TENN. RIVER ROCK	\$95.00

#### **PA RIVER JACKS**

3/8" PENN. RIVER JACKS	\$120.00
3/4" PENN. RIVER JACKS	\$120.00
1"-2" PENN. RIVER JACKS	\$120.00
2"-4" PENN. RIVER JACKS	\$120.00
3"-5" PENN. RIVER JACKS	\$120.00
5"-8" PENN. RIVER JACKS	\$120.00

#### **BRICK CHIPS**

BRICK CHIPS	\$85.00
-------------	---------

#### **WHITE ROCK**

WHITE ROCK 7/8"	\$85.00
WHITE ROCK 1"-2"	\$85.00

## PALLETIZED

### **SOLD BY THE TON**

#### **HONEYSUCKLE RIDGE**

THIN STACK/VENEER	\$365.00
-------------------	----------

#### **TN FIELDSTONE**

THIN REGULAR	\$325.00
--------------	----------

#### **NC STONE**

(CHOC GRAY, MIDNIGHT BLUE,  
MOJAVE & MTN MIST)

THIN STACK/VENEER	\$250.00
-------------------	----------

FLAGSTONE	\$275.00
-----------	----------

#### **PA RIVER JACKS**

(ALL SIZES)	\$250.00
-------------	----------

RIVER SKIPPERS (FLATS)	\$475.00
------------------------	----------

- CALL FOR AVAILABILITY -

#### **TN RIVER ROCK**

(ALL SIZES)	\$250.00
-------------	----------

FLATS	\$300.00
-------	----------

### **SOLD INDIVIDUALLY**

#### **TENNESSEE - CUT STONE**

18" X 36" STEP TREADS	\$105.00
-----------------------	----------

TUMBLER COBBLES	\$4.00 EA.
(PER TON)	\$450.00

NON-TUMBLER COBBLES	\$3.00 EA.
(PER TON)	\$375.00

#### **GARDEN BOULDERS**

MINI	\$7.00 EA.
------	------------

1 - MAN	\$14.00 EA.
---------	-------------

2 - MAN	\$18.00 EA.
---------	-------------

3 - MAN	\$26.00 EA.
---------	-------------

200 LBS & UP	.25¢ PER LB
--------------	-------------

### **SOLD BY THE BALE**

#### **PINE NEEDLES & WHEAT STRAW**

NC LONG NEEDLES	\$6.00
-----------------	--------

WHEAT STRAW	\$7.50
-------------	--------

# **WE DELIVER!**

**ALL PRICES SUBJECT TO CHANGE**

4/4/2024



TOWN OF STOKESDALE



ORDINANCE NO. O-2024-01

**A GRANT PROJECT ORDINANCE FOR THE TOWN OF STOKESDALE  
AMERICAN RESCUE PLAN ACT OF 2021:  
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS**

**BE IT HEREBY ORDAINED** by the Town Council of the Town of Stokesdale, North Carolina, that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

**Section 1:** This ordinance is to establish a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF). The Town of Stokesdale has received \$725,475 of CSLFRF funds.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

**Section 2:** The Town has elected to take the standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend all its ARP/CSLFRF funds for the provision of government services.



**Section 3:** The following amounts are appropriate for the project and authorized for expenditure:

<b>Internal Project Code</b>	<b>Project Description</b>	<b>Expenditure Category (EC)</b>	<b>Cost Object</b>	<b>Appropriation of ARP/CSLFRF Funds</b>
001000	General Governmental Salaries for period July 1, 2021 - June 30, 2022 FY22 and period July 1, 2022 - June 30, 2023 FY23	6.1	Salaries	\$356,084.23
002000	Stokesdale Park - Pickleball/Basketball Court, Playground Equipment Set, & Nature Trails. Upgrades to existing Park Grounds, Lights for Security and Soccer Field, Basketball/Pickleball Courts & Nature Trails	6.1	Town Park	\$369,390.77

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

**ARP/CSLFRF Funds:**       \$725,475.00

**General Fund Transfer:**   \$0

**Total:**                       **\$725,475.00**

**Section 5:** The Town Finance/Budget Officer is hereby directed to maintain sufficient and specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements, including payroll documentation and all contractual agreements, if applicable in accordance with 2 CFR 200.430 & 2 CFR 200.431.

**Section 6:** The Town Finance/Budget Officer is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

**Section 7:** Copies of this Grant Project Ordinance shall be furnished to the Town Finance/Budget Officer, and to the Town Clerk.

**Section 8:** This Grant Project Ordinance expires on December 31, 2026, or when all the ARP/CSLFRF funds have been obligated and expended by the Town, whichever occurs sooner.

**Section 7:** This Grant Project Ordinance shall be entered into the minutes of the Town Council after adoption.

**Adopted this the 9<sup>th</sup> day of May, 2024.**

**Approved:** \_\_\_\_\_  
Derek Foy, Mayor Pro Tem Date \_\_\_\_\_

**Attested:** \_\_\_\_\_  
Robbie Lee Wagoner II, Town Clerk Date \_\_\_\_\_



**2024-2024 FISCAL YEAR BUDGET**  
**BUDGET ORDINANCE AMENDMENT NO. 3**  
**ORDINANCE NO: O-2024-02**

BE IT ORDAINED by the Governing Board of the Town of Stokesdale, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2024:

**Section 1:** To amend the ARPA Special Revenue Fund:

Transfer to General Fund (Reserved Funds) Income

	<u>Decrease</u>	<u>Increase</u>	<u>Balance</u>
Section A: ARPA – Reserved Funds	\$403,459.25		\$322,015.75
Section B: ARPA - Reserved Funds - Income		\$403,459.25	\$403,459.25

**Section 2:** Copies of this budget amendment shall be furnished to the Clerk of the Governing Board, and to the Finance/Budget Officer for their direction.

Adopted this 9<sup>th</sup> day of May 2024.

\_\_\_\_\_  
Derek Foy, Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
Robbie Lee Wagoner II, Town Clerk



**2023-2024 FISCAL YEAR BUDGET**  
**BUDGET ORDINANCE AMENDMENT NO. 4**  
**ORDINANCE NO: O-2024-03**

BE IT ORDAINED by the Governing Board of the Town of Stokesdale, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2024:

**Section 1:** To amend the General Fund, Revenue & Expenses as follows:

	<u>Decrease</u>	<u>Increase</u>	<u>Balance</u>
Section A: Income – ARPA - Reserved Funds		\$403,459.25	\$403,459.25
Section B: Expenses - #10100 – Park Investment		\$403,459.25	\$453,459.25

**Section 2:** Copies of this budget amendment shall be furnished to the Clerk of the Governing Board, and to the Finance/Budget Officer for their direction.

Adopted this 9<sup>th</sup> day of May 2024.

\_\_\_\_\_  
Derek Foy, Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
Robbie Lee Wagoner II, Town Clerk

The	Governing Board
of	Town Council
and	Primary Government Unit
	Town of Stokesdale
	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	Date Audit Will Be Submitted to LGC
	06/30/24	10/31/24

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



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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 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:

Kimberly Thacker

Finance Officer

kthacker@stokesdale.org

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).

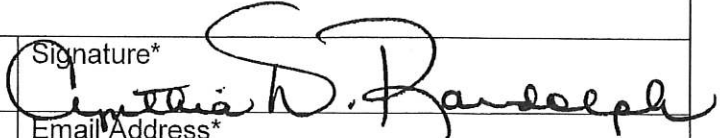
<b>Primary Government Unit</b>	Town of Stokesdale
Audit Fee (financial and compliance if applicable)	\$ 8,000
Fee per Major Program (if not included above)	\$
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$ 2,400
All Other Non-Attest Services	\$ 500
<b>TOTAL AMOUNT NOT TO EXCEED</b>	\$ 10,900

<b>Discretely Presented Component Unit</b>	N/A
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	\$



## SIGNATURE PAGE

## AUDIT FIRM

Audit Firm*	
C. Randolph CPA, PLLC	
Authorized Firm Representative (typed or printed)* Cynthia D. Randolph	Signature* 
Date* 04/30/24	Email Address* cindy@crandolphcpa.com

## GOVERNMENTAL UNIT

Governmental Unit*	
Town of Stokesdale	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	✓
Mayor/Chairperson (typed or printed)* Mike Crawford	Signature* ✓
Date ✓	Email Address* mcrawford@stokesdale.org

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

## GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	\$ 10,900
Primary Governmental Unit Finance Officer* (typed or printed) Kimberly Thacker	Signature* ✓
Date of Pre-Audit Certificate* ✓	Email Address* kthacker@stokesdale.org



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

**DISCRETELY PRESENTED COMPONENT UNIT**

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

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

**DPCU – 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.*

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

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

PRINT

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**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

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To the Honorable Mayor and Town Council

April 30, 2024

Town of Stokesdale

Po Box 465

Stokesdale, NC 27357

We are pleased to confirm our understanding of the services we are to provide for the Town of Stokesdale for the year ended June 30, 2024.

**Audit Scope and Objectives**

We will audit the financial statements of the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Town of Stokesdale as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Stokesdale's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Stokesdale's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of Proportionate Share of Net Pension Liability (Asset) - LGERS
- 3) Schedule of Contributions – Local Government Employees' Retirement System

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Stokesdale's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, 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) Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our

opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing 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*.

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

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

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

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

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, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We 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 the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

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

#### **Other Services**

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

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and



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

### **Responsibilities of Management for the Financial Statements**

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

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

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

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

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. 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.

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.

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

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

SmartVault is used solely as a method of exchanging information and is not intended to store Town of Stokesdale's information. At the end of the engagement, C. Randolph CPA, PLLC will provide Town of Stokesdale with a copy (in an agreed-upon format) of deliverables and data related to the engagement from the SmartVault. For multi-year engagements, this exchange will occur annually.

Upon completion of the engagement, data and other content will either be removed from the SmartVault or become unavailable to C. Randolph CPA, PLLC within a reasonable time frame. For multi-year engagements, completion of the engagement occurs when the deliverables are completed for that year.

We understand that your employees will locate any documents selected by us for testing.

We will provide copies of our reports to the Town; 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 Local Government Commission or its designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of 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 awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Cynthia D. Randolph is the engagement CPA and is responsible for supervising the engagement and signing the reports. We expect to begin our audit when the Town is ready and to issue our reports no later than October 31, 2024.

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

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$10,900. 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. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

## Reporting

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

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

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

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.

Very truly yours,

A handwritten signature in black ink, reading "Cynthia D. Randolph". The signature is fluid and cursive, with the first name "Cynthia" and last name "Randolph" clearly legible. The middle initial "D." is smaller and less distinct. The signature is written over a white background.

Cynthia D. Randolph, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Town of Stokesdale.

Management signature: ✓ \_\_\_\_\_

Title: ✓ \_\_\_\_\_

Date: ✓ \_\_\_\_\_

Governance signature: ✓ \_\_\_\_\_

Title: ✓ \_\_\_\_\_

Date: ✓ \_\_\_\_\_





**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](http://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

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919 783 8937 FAX

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919 354 2584  
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919 542 6000  
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**Smithfield**  
212 East Church Street  
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919 934 1121  
919 934 1217 FAX