





### NORTH CAROLINA LOCAL GOVERNMENT STAFF

Greg C. Gaskins, Deputy Treasurer and Secretary

Debt Management Local Governments 14 employees Debt Management State Government & NCCFFA 2 employees

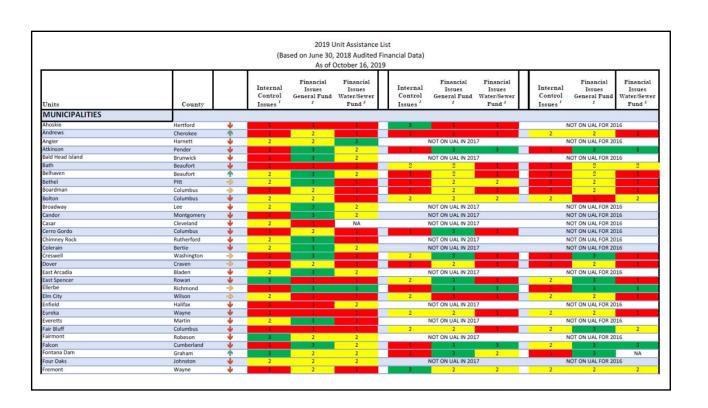
Fiscal Management 18 employees

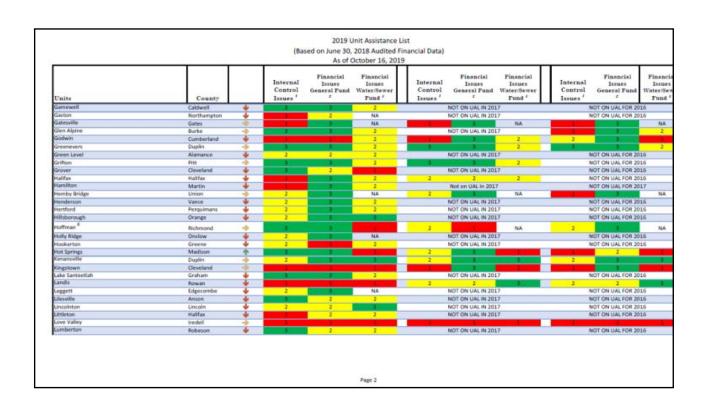


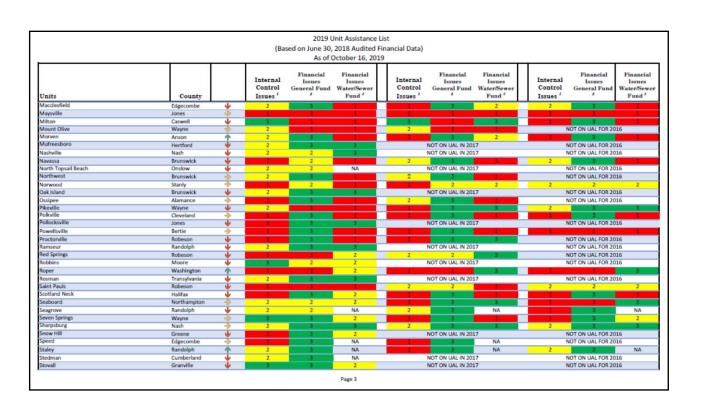


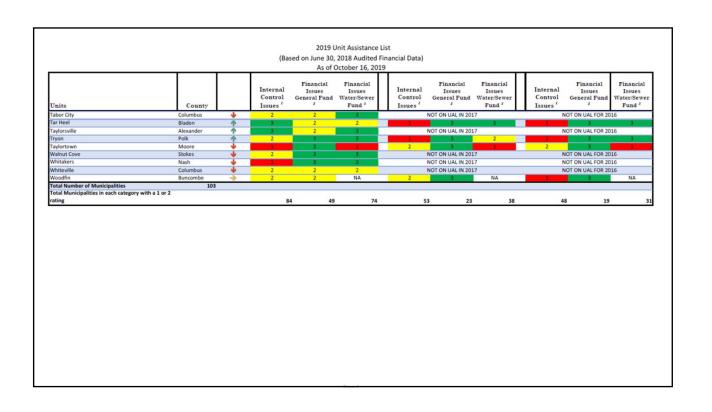
#### **Unit Assistance List**

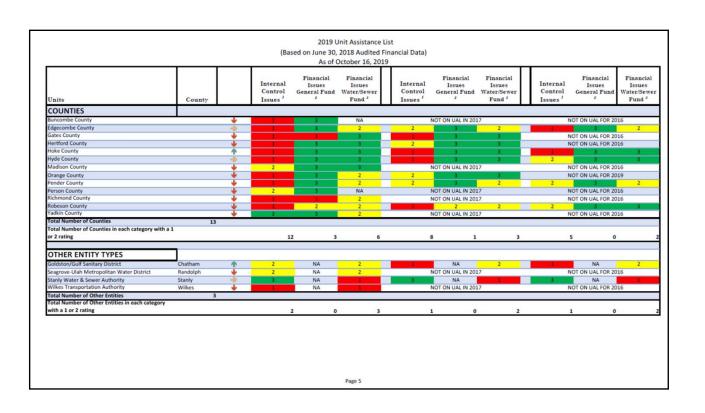
- Updated recently to add units severely affected by Hurricane Florence
  - Expect to continue to add as adverse affects continue
  - Not intended to be punitive or lay blame; organizational tool for LGC staff
- Update based on 2017 audits showed some reduction
  - 91 municipalities compared to 115; expect the 91 to increase due to storm-related issues
  - 17 counties, up from 11; continue to be primarily due to internal control challenges; two primarily related to financial concerns; may increase due to storm-related issues





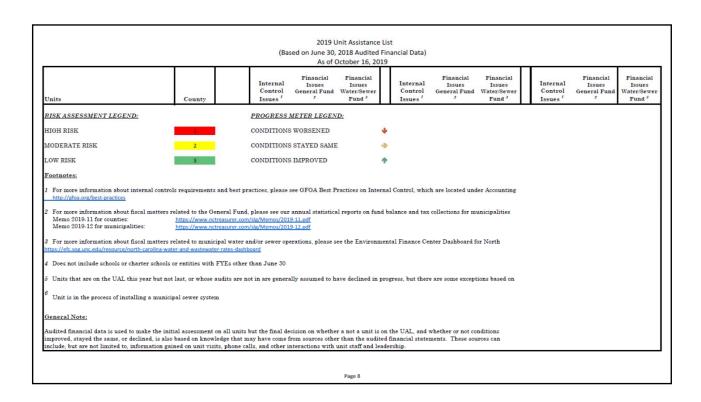


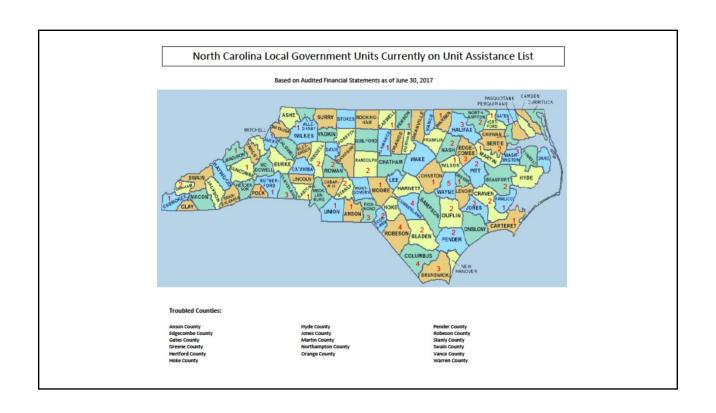




| 2019 Unit Assistance List<br>(Based on June 30, 2018 Audited Financial Data)<br>As of October 16, 2019 |                       |                               |                                     |   |                               |                                       |   |                               |                                     |   |
|--|-----------------------|-------------------------------|-------------------------------------|---|-------------------------------|---------------------------------------|---|-------------------------------|-------------------------------------|---|
| Units  | County                | Internal<br>Control<br>Issues | Financial<br>Issues<br>General Fund | Financial<br>Issues<br>Water/Sewer<br>Fund <sup>3</sup> | Internal<br>Control<br>Issues | Financial<br>Issues<br>General Fund W | Financial<br>Issues<br>Vater/Sewer<br>Fund <sup>3</sup> | Internal<br>Control<br>Issues | Financial<br>Issues<br>General Fund | Financial<br>Issues<br>Water/Sewer<br>Fund <sup>3</sup> |
| Audits not Submitted as of Date of Report  |                       |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| MUNICIPALITIES   |                       |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Askewville   | Bertie                |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Belville   | Brunswick             |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Black Creek  | Wilson                |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Castalia   | Nash                  |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Cofield  | Hertford              |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Earl   | Cleveland             |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| East Laurinburg  | Scotland              |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Franklinville  | Randolph              |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Magnolia   | Duplin                |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Newport  | Carteret              |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Nortina .  | Warren                |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Princeville  | Edgecombe             |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Ranlo  | Gaston                |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Richfield  | Stanly                |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Robersonville  | Martin                |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Ronda  | Wilkes                |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Sims   | Wilson                |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Southport  | Brunswick             |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Spring Lake  | Cumberland            |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Surf City  | Pender                |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Vanceboro  | Craven                |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Weldon   | Halifax               |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Winfall  | Perquimans            |                               |                                     |   |                               |                                       |   |                               |                                     |   |
| Total Number of Municipal Aud  | lits Not Submitted 23 |                               |                                     |   |                               |                                       |   |                               |                                     |   |
|  |                       |                               |                                     |   |                               |                                       |   |                               |                                     |   |
|  |                       |                               |                                     |   |                               |                                       |   |                               |                                     |   |
|  |                       |                               |                                     |   |                               |                                       |   |                               |                                     |   |
|  |                       |                               |                                     |   |                               |                                       |   |                               |                                     |   |
|  |                       |                               |                                     |   |                               |                                       |   |                               |                                     |   |
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|  |                       |                               |                                     | Page 6  |                               |                                       |   |                               |                                     |   |
|  | •                     |                               |                                     |   |                               |                                       |   |                               |                                     |   |

| (Based on June 30, 2018 Audited Financial Data) As of October 16, 2019    Internal Financial Financial Internal Financial Inter |   |             |          |          |              |                   |          |              |                   |          |   |                   |
|--|---|-------------|----------|----------|--------------|-------------------|----------|--------------|-------------------|----------|---|-------------------|
| As of October 16, 2019    Internal   Interna |   |             |          |          | 2019 (       | Init Assistance L | st       |              |                   |          |   |                   |
| Units  County  | (Based on June 30, 2018 Audited Financial Data)   |             |          |          |              |                   |          |              |                   |          |   |                   |
| Units County County Issues Issues Issues County Issues County Issues County Issues ' Fund ' Fund ' Fund ' Fund ' Issues Issues ' Fund ' Issues Issues ' Fund ' | As of October 16, 2019                            |             |          |          |              |                   |          |              |                   |          |   |                   |
| Units County County Issues Issues Issues County Issues County Issues County Issues ' Fund ' Fund ' Fund ' Fund ' Issues Issues ' Fund ' Issues Issues ' Fund ' |   |             |          |          |              |                   |          |              |                   |          |   |                   |
| Units County  COUNTIES  Anson County TyPES  Anson County TyPES  Anson Survivors County Tourism per, Authority  Buncombe  Separate  Separ |   |             | l        | Internal |              |                   | Internal |              |                   | Internal |   |                   |
| COUNTIES Asson County Greene County Northampton County Total Number of County Audits Not Submitted  3  OTHER ENTITY TYPES Anson County TOA Brunswick Regional Water and Sewer H260 Brunswick Regional Water and Sewer H260 Brunswick Regional Water Authority Buncombe County Fourish Dea. Authority Buncombe County Tourish Dea. Authority Surcombe South Water County Sol & Water Conservation District Davie County Sol & Water Conservation District Northampton TOA Northampton TOA Total Number of Other Entity Audits Not Submitted  6  |   |             | l        | Control  | General Fund | Water/Sewer       | Control  | General Fund | Water/Sewer       | Control  |   |                   |
| Arson County  OTHER ENTITY TYPES  Arson County TOA  Arson County TOA  Brunnseick Regional Water and Sewer HSO  Brunnseick Regional Water and Sewer HSO  Suronseick Regional Water and Sewer HSO  Brunnseick Regional Water Regional Regio | Units   | County      |          | Issues I | 2            | Fund 3            | Issues 1 | 2            | Fund <sup>8</sup> | Issues 1 | 2 | Fund <sup>3</sup> |
| Greene County Northampton County Total Number of County Audits Not Submitted  3  OTHER ENTITY TYPES  Anson County 10A Anson Srunswick Regional Water and Sewer M2GO Brunswick Suncembe County Jourism Dev. Authority Buncombe separate Cliffside Sanitary District Rutherford Davie County Soil & Water Conservation District Davie Northampton TDA Northampton Total Number of Other Entity Audits Not Submitted  6   | COUNTIES  |             |          |          |              |                   |          |              |                   |          |   |                   |
| Total Number of Other Entity Audits Not Submitted  3  OTHER ENTITY TYPES  Anson County TDA Anson  Brunswick Regional Water and Sewer N2GO Brunswick Buncombe County Tourism Dev. Authority Buncombe separate  Clifside Sanishry District  Davide County Soil & Water Conservation District  Davide County Soil & Water Conservation District  Davide Other Entity Audits Not Submitted  6  |   |             |          |          |              |                   |          |              |                   |          |   |                   |
| OTHER ENTITY TYPES  Anson County TDA Anson Brunswick Regional Water and Sewer H2GO Brunswick Brunswick Regional Water and Sewer H2GO Brunswick Brunswick Regional Water and Sewer H2GO Brunswick Cliffside Sanitary Olstrict Cliffside Sanitary Olstrict Davie Northampton TDA Northampton TDA Total Number of Other Entity Audits Not Submitted  6  |   |             |          |          |              |                   |          |              |                   |          |   |                   |
| OTHER ENTITY TYPES  Anson County TDA  Brunswick Regional Water and Sewer H2GO  Brunswick  Buncombe County Tourism Dev. Authority  Buncombe Separate  Culfiside sanitary District  Davie County Soil & Water Conservation District  Davie County Soil & Water Conservation District  Davie Northampton  Total Number of Other Entity Auslits Not Submitted  6   |   |             |          |          |              |                   |          |              |                   |          |   |                   |
| Anson County TDA Brunswick Brunswick Regional Water and Sewer H2GO Brunswick Buncombe County Tourism Dev. Authority Buncombe Submitted Cliffside Sanitary District Davie County Soil & Water Conservation District Northampton TDA Northampton Total Number of Other Entity Audits Not Submitted  6  | Total Number of County Audits Not Submitted       |             | 3        |          |              |                   |          |              |                   |          |   |                   |
| Anson County TDA Brunswick Brunswick Regional Water and Sewer H2GO Brunswick Buncombe County Tourism Dev. Authority Buncombe Submitted Cliffside Sanitary District Davie County Soil & Water Conservation District Northampton TDA Northampton Total Number of Other Entity Audits Not Submitted  6  |   |             |          |          |              |                   |          |              |                   |          |   |                   |
| Brunswick Regional Water and Sewer H2GO Brunswick Buncombe County Tourism Dev. Authority Buncombe separate Cliffside Sanitary District Rutherford Davie County Soil & Water Conservation District Davie Northampton TDA Total Number of Other Entity Audits Not Submitted  6   | OTHER ENTITY TYPES                                |             |          |          |              |                   |          |              |                   |          |   |                   |
| Buncombe County Tourism Dev. Authority Buncombe separate Cliffside Sanitary District Rutherford Davie County Soil & Water Conservation District Davie Northampton TDA Northampton Total Number of Other Entity Audits Not Submitted 6  | Anson County TDA                                  | Anson       |          |          |              |                   |          |              |                   |          |   |                   |
| Cilifatide Sanitary District Rutherford Davie County Soil & Water Conservation District Davie Northampton Total Number of Other Entity Audits Not Submitted 6  |   | Brunswick   |          |          |              |                   |          |              |                   |          |   |                   |
| Davic County Soil & Water Conservation District Davie Northampton TOA Northampton Total Number of Other Entity Audits Not Submitted  6   |   |             | separate |          |              |                   |          |              |                   |          |   |                   |
| Northampton TDA Northampton Total Number of Other Entity Audits Not Submitted 6  Total Number of Other Entity Audits Not Submitted 10  Total Number of Other |   |             |          |          |              |                   |          |              |                   |          |   |                   |
| Total Number of Other Entity Audits Not Submitted 6  |   |             |          |          |              |                   |          |              |                   |          |   |                   |
|  |   | Northampton |          |          |              |                   |          |              |                   |          |   |                   |
| Page 7   | Total Number of Other Entity Audits Not Submitted |             | 6        |          |              |                   |          |              |                   |          |   |                   |
| Page 7   |   |             |          |          |              |                   |          |              |                   |          |   |                   |
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### **COACH Team**

- 255 visits since inception in July, 2016
- Primary focus is on units on UAL but also visit others
  - Some at unit's request
  - Some are units that have issues that are not severe enough to land them on the UAL
  - Work collaboratively with representatives from other groups providing assistance
    - DEQ, NCLM, NCACC, USDA, Rural Water Association



State and Local Government Finance Division



# ACC 3240 - Community College Course

- Been offered at 11 different campuses, 153 students completed through Summer, 2018
- Recently updated content
- Are learning that Spring semester works better for most than Fall
- Added printed materials at students' request





# ACC 3240 – Community College Course

- NCCCS is working to add as a curriculum, for-credit course
- Discussion on adding a second continuing ed course on utility finances
- Units are utilizing for training not only finance staff but nonfinance department heads and some elected officials
- Still get very positive feedback from participants

