

TOWN OF LIBERTY

239 S. Fayetteville Street | PO Box 1006 | Liberty, NC 27298
Office (336) 622-4276 | Fax (336) 622-2665
www.Liberty-NC.com

AGENDA

**Town Council Work Session
March 18, 2024 5:30 P. M.**

- 1. Call to Order**
- 2. Adoption of Agenda**

- 3. HSI Agent - Police Report**
- 4. Darin McClure - Mid Atlantic Associates - Brownfield Coalition**
- 5. Janie Phelps - Board training**

- 6. Information**
 - 6.1 Monthly Reports
- 7. Old Business**
 - 7.1 New Position to Payscale - Building and Grounds Maintenance

- 8. New Business**
 - 8.1 Audit Contract - Thompson, Price, Scott, Adams & Co., PA
 - 8.2 Road Closure Request - back parking lot Town Hall/Library April 20, 2024
 - 8.3 Presentation - Use of Lowe funds library expansion drawings
 - 8.4 Road Closure Request Parks & Recreation

- 9. Manager's Report**

- 10. Committee Reports**

- 11. Citizen Comments**

- 12. Council Comments**

- 13. Mayor Comments**

- 14. Adjourn**

Town of Liberty
P. O. Box 1006
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Liberty, North Carolina 27298
(336) 622-4276 phone (336) 622-2665 fax

Agenda Item Cover Sheet

Meeting Date:	March 18, 2024 and March 25, 2024
Item:	HSI Agent - Police Report

Attachment:	No
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Brief Description:

An HSI Agent will be thanking the Liberty Police Department for their help working cases.

Staff Recommendation:

Review and discuss.

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Agenda Item Cover Sheet

Meeting Date:	March 18, 2024 and March 25, 2024
Item:	Darin McClure - Mid Atlantic Associates - Brownfield Coalition

Attachment:	No
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Brief Description:

This coalition is made up of Siler City, Ramseur, and Liberty. Generally, brownfield sites exist in a city or town's industrial section, on locations with abandoned factories or commercial buildings, or other former polluting operations. Small brownfields also may be found in many older residential neighborhoods or along rural roads. Brownfield redevelopment transforms blighted properties into sustainable, productive reuses that:

- * Use government resources to leverage private investments to meet the combined needs of the community and the marketplace
- * Reduce urban sprawl by eliminating barriers to brownfield redevelopment
- * Rejuvenating neighborhoods and reducing blight
- * Ensuring reuse of existing infrastructure
- * Increase local tax bases and property values
- * Link economic revitalization with environmental protection

Staff Recommendation:

Review and discuss.

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Agenda Item Cover Sheet

Meeting Date:	March 18, 2024 and March 25, 2024
Item:	Janie Phelps - Board training

Attachment:	Yes
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Brief Description:

Assistant Town Manager Janie Phelps will give a powerpoint presentation that includes basic legislative training for Council.

Staff Recommendation:

Review and discuss.

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Agenda Item Cover Sheet

Meeting Date:	March 18, 2024
Item:	Monthly Reports

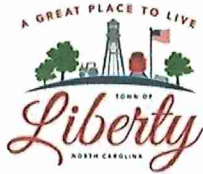
Attachment:	Yes
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Brief Description:

Each Department's Monthly Reports are included for review.

Staff Recommendation:

Review and discuss if needed.



Liberty Fire Department
515 West Swannanoa Ave.
Liberty, NC 27298



Liberty Fire Department

February 2024 Report

LFD responded to 80 calls during the month of February 2024 including:

- 2 buildings Fires
- 3 brush fires
- 1 fire alarms
- 4 smoke investigations
- 8 motor vehicle accidents with injuries
- 1 motor vehicle accidents without injuries
- 1 water leak
- 5 lock outs
- 1 gasoline spills/gas leaks
- 47 medical calls
- 2 dispatched and canceled enroute
- 12 public service calls



On February 19, 2024 NC Insurance Commissioner Mike Causey visited Liberty Fire Department to present Mayor Filmore York, Fire Chief Matt Talbott and firefighters with our Class 2 ISO Certification. We are grateful to Commissioner Causey for taking the time to come by and honor us with his visit.

Fire Marshall Jason Coleman attended the Fire Marshall 101 class at Fayetteville Technical Community College.

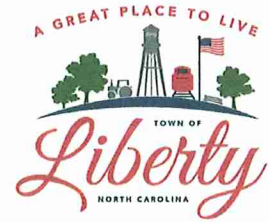
LFD firefighters assisted Staley Fire Department with an outbuilding fire, helping our neighboring department save a tractor and farm equipment.

Captain Bret Pedigo attended and received certification for Chiefs 101 at the Southeastern Fire College in Lumberton, NC.



LIBERTY
PUBLIC LIBRARY
 RANDOLPH COUNTY
 PUBLIC LIBRARIES

March 2024
 Town Council Meeting
 Monthly Report for
 February 2024



FEBRUARY 2024

2, 085 Items Were Checked Out in February. Here are some of the Community Savings with those checkouts-

- 275 Movies - \$1,100
- 532 Adult Books- \$9,044
- 974 Childrens Books- \$16,558

<https://ilovelibraries.org/what-libraries-do/calculator/>

Free 24 Hour Free Wifi Use
 WiFi had 156 unique users in February. This means that people connected to our free wifi outside or within our building.

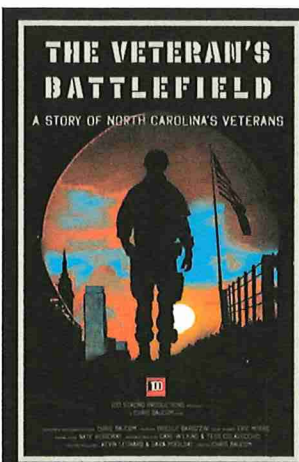
Online Resource Use
 Our February EBook use was 131, EMagazines was 9, and EAudio use was 100.

Programs
 The Library held onsite 19 programs with 349 participants. This included 46 participants for the veteran’s documentary showing.

Funds Received
 In February 2024, we have received \$152.60 for printing services.

VETERAN’S BATTLEFIELD DOCUMENTARY WELL ATTENDED

We hosted a viewing of the documentary, “The Veteran’s Battlefield” which explores the varied experiences of North Carolina veterans and the importance of getting benefits and services to them. Following the showing, a great discussion was had with veterans from Vietnam to Afghanistan and resource opportunities including Charlie Mike, an organization training dogs for veterans, the Community Navigators Program, and the veteran’s services. Special thanks to our Mayor, Filmore York, and former Town Councilman, J.R. Beard for participating on the discussion panel and to our County Commisioners, Hope Haywood and David Allen, for moderating the discussion.



ANOTHER CAT PAINTING AT THE LIBRARY

Sticking with the very popular cat theme, we designed a painting for all ages to make two cats sitting on a swing beneath the moon. It's always fun to see the myriad variations when participants can be shown the same steps for an activity, be given the same materials or colors of paint, and it's always a beautiful result!



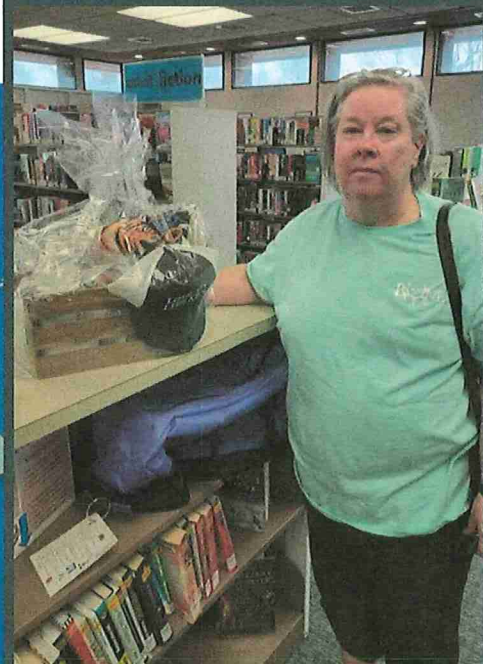
PUFFY SNOW PAINTING

It may not snow for the rest of this winter, but we had snow painting at the library in February! Combining glue, shaving cream, and paint, we had attendees of all ages applying the mixture to wooden snowflake shapes for a puffy painting experience!



First Adult Winter Reading Program a Success!

We had 32 adults (3 men, 29 women) participate in our first Adult Winter Reading Program that ran from early January to March 1. We created a bingo-style card that we hoped would make it pretty easy for even busy adults to participate. We also made sure that caregivers who were checking out books and supporting readers could be included, too. Just like our kids' summer reading, there were some grand prizes and small treats each time people returned with their participation slips.



YARN AND GLUE MAKE A FUN MESS AT THE LIBRARY!

We have a lot of glue in stock, and a lot of yarn, so we made yarn balls in late February! Originally they were intended to be yarn "snowballs" but with the warmer weather, we broke out other colors of yarn and let the participants make colorful yarn balls if they wanted to.



DIA DE LOS NINOS/DIA DE LOS LIBROS RETURNS IN APRIL!

REGISTER YOUR CAR SPACE BY APRIL 5TH

Join us for a "trunk or treat" style multicultural festival!

MULTICULTURAL TRUNK FEST

Decorate your trunk based on a country you have researched and tell us about it!

SATURDAY, APRIL 20 @ 1-3 PM

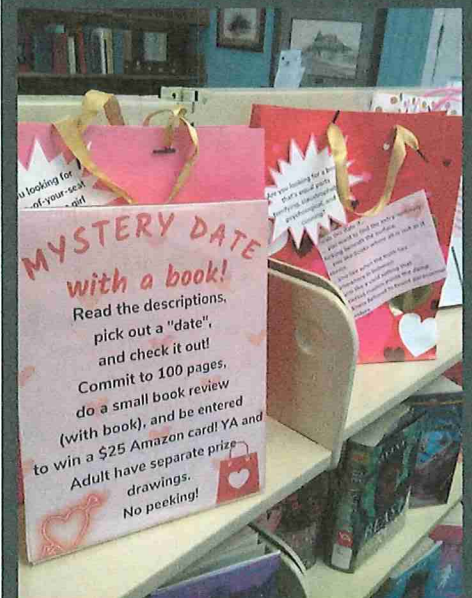
Celebrate El día de los niños/El día de los libros (Children's Day/Book Day)
Attendees will grab a passport at the front desk and travel to each country to get a stamp. Collect them all for a small prize!

LIBERTY PUBLIC LIBRARY



Second Year of Romance in the Library!

Once again we attempted to entice our patrons to read our newer books with a "Mystery Date With a Book" program. We placed new books in bags and created fun captions about the book to lure in the readers, but they weren't allowed to peek inside the bags! Then the reader had to commit to 100 pages and doing a book review of the book in order to get entered into a prize drawing. It's been a lot of fun for the staff to make the "dates" and for patrons to anticipate what book they have chosen to take home!



Monthly Report PD February 2024

This report covers February 2024

Stats

Traffic stops 128, resulting in 104 citations, 40 speeding, 20 driving while revoked/NOL, 1 misd flee to elude arrest. There were 70 warnings, 34 for lighting violations, 13 speeding. 575 daily log entries were made.

There were 15 domestic incidents and several warrants for arrest..

SERT team:

2/6: Call Out's X2

2/6: Sniper Training

2/8: Monthly Training

2/9: Call Out

2/27: Call Out

2/29: Monthly Training-Additional

Vehicles

All vehicles remain operational. The new Charger will be upfitted after the new PD is completed. The Mustangs are very reliable and have been working out very well.

New PD

We are in the new PD and working to complete many projects.

Major items left to complete are:

1. A window has been found to be defective and we are waiting on a replacement from Liberty Glass
2. The impound lot fencing and gravel.
3. 3 windows need security film installed
4. The sign will be the next major project to complete.
5. Move the storage building to the new PD
6. Privacy fence around the generator.

Of course, a multitude of smaller things remain to be completed and are progressing toward completion.

Detectives

Detective Summers has finished the Law Enforcement Management Institute Training and is preparing for the final project assignment to be presented on March 8, 2024. Long hours have been spent preparing the final presentation for a project proposal that will be beneficial to both the town and our citizens.

Detective Summers will make a brief presentation to the Council on his final project.

Detective Summers continues to work with the district attorney's office to ensure justice for the victims of the recent carjacking that occurred on January 27, 2024; the suspect is currently confined at the Randolph County Detention Center.

Detective Summers is working with the Main Street Urgent Care case of stolen iPad Tablets from their front desk. Charley Travis Herron and his mother, Cynthia Herron, have been charged in this case.

Detective Summers continues to assist with patrol operations and multiple surrounding agencies for cases involving suspects who have been committing crimes here in Liberty. He is also assisting Raeford PD with a case where the suspect made purchases at Food Lion with a stolen debit card.

Detective Hargrove's:

Starting at Feb 1

David Oswald Case from Pennsylvania was covered last month, however ongoing forensics and case work continue in that case.

Det Hargrove assisted Siler City PD with a home invasion by on scene search warrant, and digital forensics that led to a Liberty juvenile being taken into secure custody for his involvement.

Closed a felony larceny successfully.

Gaming investigations.

Ongoing narcotics investigations.

Covered multiple patrol shifts.

2 Death Investigations (On Call related).

4 DSS Referrals (In review)

Continued digital forensics in house and other agencies leading to several arrests and prosecutions.

Work with Invictus Task Force with a nationwide case that stems from this Piedmont area, information below:

To date:

4 arrested:

Joshua Anthony Rojas-20 Counts 1st degree sexual exploitation of a minor

Conner Naylor- 20 counts 2nd degree sexual exploitation of a minor

Elijah Mitchell- 10 counts 2nd degree sexual exploitation of a minor

Ketrick Freeman- 20 counts 2nd degree sexual exploitation of a minor

132 legal processes have been completed and served

21 new targets have been identified

517 GB of data has been completed and gone through

201 confirmed identifications made of child victims in the data that we have received thus far in the Rojas case.

Staffing

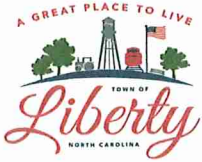
We are one officer short on patrol.

Chief DJ Semrad

Liberty Police Department

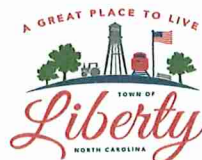
Liberty, NC

336-622-9053



Liberty Parks and Recreation February 2024 Monthly Report

- Our basketball season has ended, we are looking forward to next year.
(Some of our teams pictures were posted below)
- We have finished our baseball rosters, teams started practicing the week of March 4th
- Our Department met with Asheboro, Randleman, Siler City, and Pleasant Gardens recreation department to finalize rules. We are planning to start games in Early April
- We are preparing for the “Run with Lily.” The Event is scheduled to take place on March 16th at Freedom Park. We are planning to assist with parking at the park.
- Our Departments Easter Egg Hunt is taking place on Thursday, March 28th
- Everything is finalized for our festival. We are still contacting vendors to see if they would like to attend





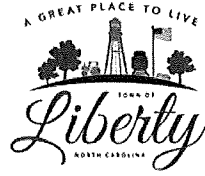
(Our 16U Basketball Team)



(One of our 12U Basketball Teams)



(Our 10U Basketball Team)



Town of Liberty Safety Department Report February 2024

Employee Safety

There were no reported injuries during the month of February

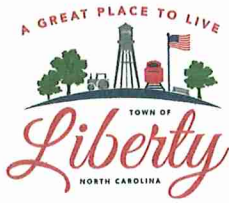
Safety Committee Meeting

The employee safety committee met at Liberty Fire Department on February 20 with representatives from the Liberty Police Department, Public Works, Admin, Fire Department and Parks and Recreation. During the meeting the committee conducted an exercise identifying the hazards each department faces on a daily basis with their duties. The committee then went on to list the best methods to mitigate those hazards to help employees stay safe. Each department will take this back to their staff and conduct appropriate safety training.

New Employee Training

There were no new employees requiring safety training during February.

PUBLIC WORKS MONTHLY REPORT



PREPARED BY PUBLIC SERVICE DIRECTOR – JOSEPH WALSH

3/8/2024

LIMBS- Limbs are picking up with multiple bulk loads

LANDFILL- Landfill is equaling out to 3 tons per week, will go down tremendously when the town enforces ordinance

MOWING- mowing town lots and properties has begun

WATER- Working on multiple meter repairs, lead and copper revision and finalizing backflow cross connection program

SEWER- WWTP is working with Withersravenal on the study grant, looking at growth and soil conditions this week. Plant inspection is 3-12-24.

Couple of sewer backups were performed. Camering was done and showed multiple sites with root issues compromising pipes. Work orders were made to repair

Public works has helped P&R with walking trail maintenance at both parks and helped prepare the sidewalk route for the Lily 5K.

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Agenda Item Cover Sheet

Meeting Date:	March 18, 2024 and March 25, 2024
Item:	New Position to Payscale - Building and Grounds Maintenance

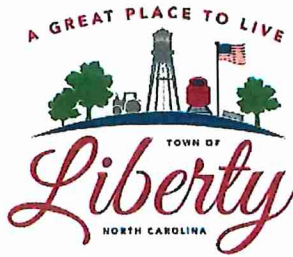
Attachment:	Yes
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Brief Description:

This is a new position to add to the payscale for someone to help maintain and oversee the buildings and grounds for the Town. This discussion is continued from the February Council Meeting.

Staff Recommendation:

Approve new position in the Pay Scale at a grade 15.



Town of Liberty
PO Box 1006
126 South Fayetteville Street
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Memo

Public Works Department – New Position

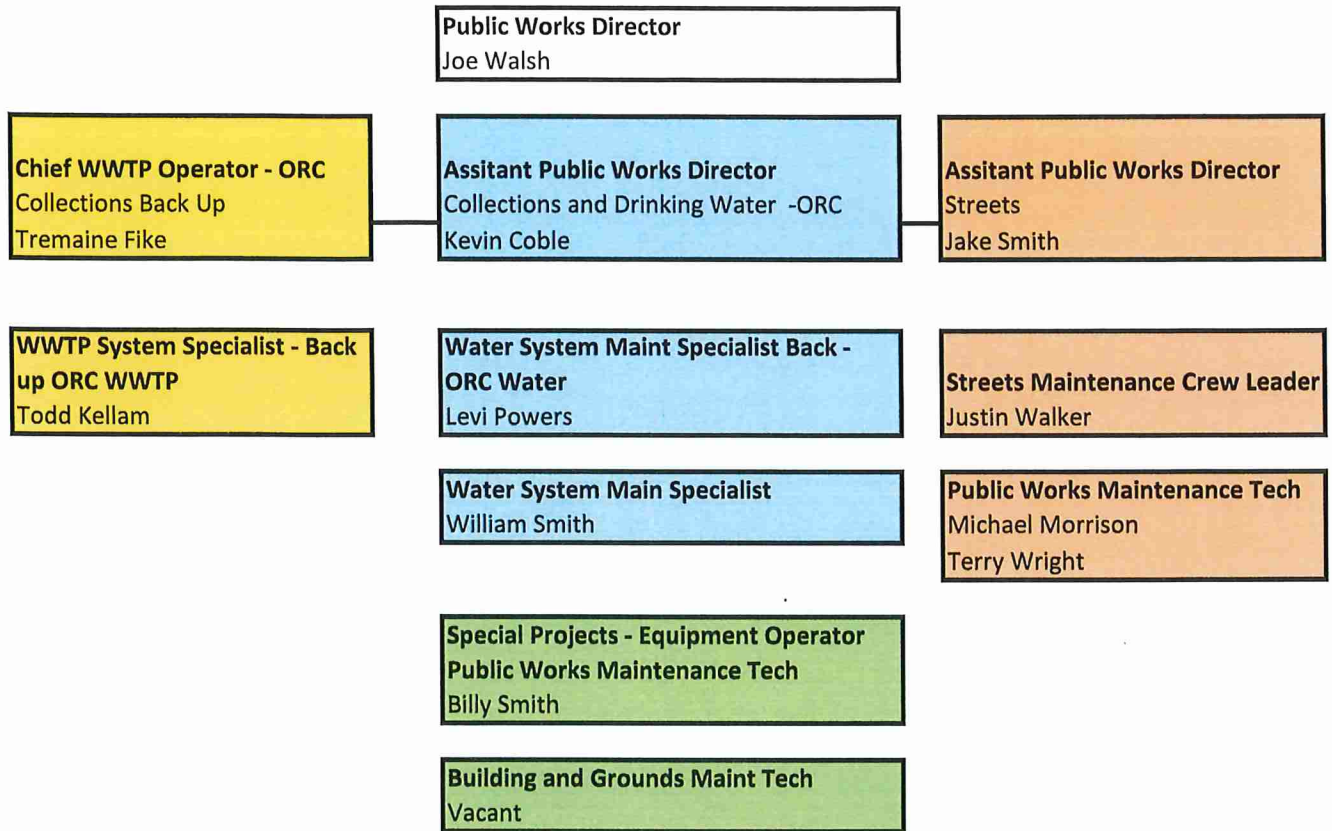
Building and Grounds Maintenance Tech

As Liberty has grown and acquired more land and buildings, there has been a need for someone to help maintain and oversee the buildings and grounds for the Town. This new position will oversee all regular maintenance of the grounds and buildings and will be the individual that department heads will call when they have building or grounds concerns. They will help evaluate the problems and will provide solutions to the department head for

This position will be a grade 15 in the pay scale with a minimum pay of \$39,000.78, a mid-point of \$50,701.01, and a maximum pay of \$62,401.25. This will be a non-except employee that will be in the Public Works Department.

Request: Approve new position in the Pay Scale for the Building and Ground Maintenance Tech at a Grade 15.

Public Works Department Org Chart



Yellow Columns are WWTP and Collection

Blue Columns are Water and Collection

Orange Columns are Streets (Limbs, Leaves, ect)

Green Columns help in all departments

Building and Grounds Maintenance Tech

GENERAL STATEMENT OF DUTIES:

Performs responsible work in the upkeep and maintenance of the City's buildings, community areas, parks, landscape, and town equipment.

DISTINGUISHING FEATURES OF THE CLASS:

An employee in this class independently performs a variety of tasks that involve minor electrical work, minor plumbing work, and maintenance of Town Facilities. Tasks may involve mowing, edging, landscaping, and helping with special projects. General Maintenance of HVAC and Fire Extinguishers, as well as help with safety on the job site. Work requires a general knowledge of building and equipment maintenance.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Inspecting, servicing, and completing minor repairs to the City structures, equipment, and grounds.
- Installing, inspecting, and completing minor repairs to City facilities.
- Performing minor electrical and carpentry work for City facilities as needed.
- Maintaining town parks, right of ways, and landscaping of the City's properties including overseeing Town Cemetery.
- Overseeing regular maintenance of HVAC (Changing of filters) and checking fire extinguishers.
- Servicing and maintaining equipment, included but not limited to mowers, weed eaters, leaf blowers, vehicles, and large equipment as needed.
- Assure all facilities are free of trash, debris.
- Maintenance and cleaning of various amenities of the City's grounds and facilities.

KNOWLEDGE, SKILLS AND ABILITIES:

- Ability to operate hand and power tools, groundskeeping equipment, and other related equipment.
- Ability to operate a City vehicle, lawnmower, or all-terrain vehicle.
- Ability to establish and maintain effective working relationships with coworkers, patrons and the general public.
- Ability to work independently and work with others on large tasks

PHYSICAL REQUIREMENTS AND WORKING CONDITIONS:

Physical requirements - work in this position is heavy work, requiring exertion of up to 100 pounds of force occasionally, and/or up to 20 pounds of force constantly to move objects. Employees must have the visual acuity to operate machinery and to perform mechanical and skilled trades tasks of a non-repetitive nature. ability to lift and carry over 50 pounds at a time required. Must be able to properly lift 75 to 100 pounds. Must be able to climb, crawl, and crouch. Exposed to noise, fumes, odors, and vibrations. Will work outdoors in varying weather conditions.

Working conditions - inside and outside environmental conditions, including extreme heat and extreme cold. Employees are subject to hazards including physical conditions with proximity to moving mechanical parts, electrical current, exposure to chemicals, noise, and atmospheric conditions.

EDUCATION AND EXPERIENCE:

Graduation from high school or GED and at least one-two years of trade in plumbing, electrical, or building maintenance.

Special Considerations for: Electrical Trade Certificates, Plumbing Certificates, HVAC Certificates, and CDL Licenses

Special Requirement:

Valid North Carolina Driver's License

FLSA Status: Nonexempt

Pay Grade: 15

Pay Range: \$39,000 - \$62,401

Hiring Range: \$39,000 - \$50,000 Depending on qualifications and certifications

Disclaimer

This classification specification has been designed to indicate the general nature and level of work performed by employees within this classification. It is not designed to contain or be interpreted as a comprehensive inventory of all duties, responsibilities, and qualifications required of employees to perform the job. The Town reserves the right to assign or otherwise modify the duties assigned to this classification.

Updated 2/2024

Liberty, NC		PAY SCALE		
Title	Grade	Minimum	Mid-Point	Maximum
Part-time (Year-round and Seasonal)	7	\$ 25,938.76	\$ 33,720.39	\$ 41,502.02
		\$ 12.47	\$ 16.21	\$ 19.95
Part-time (Year-round and Seasonal)	8	\$ 27,303.96	\$ 35,495.15	\$ 43,686.33
		\$ 13.13	\$ 17.06	\$ 21.00
Part-time (Year-round and Seasonal)	9	\$ 28,741.01	\$ 37,363.31	\$ 45,985.62
		\$ 13.82	\$ 17.96	\$ 22.11
Public Works Maintenance Technician	10	\$ 30,253.69	\$ 39,329.80	\$ 48,405.91
Library Assistant	10	\$ 14.55	\$ 18.91	\$ 23.27
<i>Left Intentionally Blank for Growth</i>	11	\$ 31,845.99	\$ 41,399.79	\$ 50,953.59
	11	\$ 15.31	\$ 19.90	\$ 24.50
Water System Maintenance Specialist	12	\$ 33,522.10	\$ 43,578.73	\$ 53,635.36
Waste Water System Maintenance Specialist	12	\$ 16.12	\$ 20.95	\$ 25.79
Administrative Support Specialist	13	\$ 35,286.42	\$ 45,872.35	\$ 56,458.27
	13	\$ 16.96	\$ 22.05	\$ 27.14
Utility Billing/Customer Service Specialist	14	\$ 37,143.60	\$ 48,286.68	\$ 59,429.76
Recreation Program Coordinator	14	\$ 37,143.60	\$ 48,286.68	\$ 59,429.76
Library Program Coordinator	14	\$ 37,143.60	\$ 48,286.68	\$ 59,429.76
<i>Based on 2080 hours</i>	14	\$ 17.86	\$ 23.21	\$ 28.57
Streets/Maintenance Crew Leader	15	\$ 39,000.78	\$ 50,701.01	\$ 62,401.25
Water System Maintenance Specialist - ORC	15	\$ 39,000.78	\$ 50,701.01	\$ 62,401.25
Wastewater System Maintenance Specialist - ORC	15	\$ 39,000.78	\$ 50,701.01	\$ 62,401.25
Finance and Billing Support Specialist	15	\$ 39,000.78	\$ 50,701.01	\$ 62,401.25
Fire Fighter	15	\$ 39,000.78	\$ 50,701.01	\$ 62,401.25
Building and Grounds Maintenance Tech	15	\$ 18.75	\$ 24.38	\$ 30.00
Police Officer	16	\$ 40,950.82	\$ 53,236.06	\$ 65,521.31
Chief Waste Water Plant Operator	16	\$ 40,950.82	\$ 53,236.06	\$ 65,521.31
Fire Fighter Lieutenant	16	\$ 40,950.82	\$ 53,236.06	\$ 65,521.31
	16	\$ 19.69	\$ 25.59	\$ 31.50
Police Officer II	17	\$ 42,998.36	\$ 55,897.87	\$ 68,797.38
Fire Fighter Captain	17	\$ 42,998.36	\$ 55,897.87	\$ 68,797.38
	17	\$ 20.67	\$ 26.87	\$ 33.08
Police Officer III	18	\$ 45,148.28	\$ 58,692.76	\$ 72,237.24
	18	\$ 21.71	\$ 28.22	\$ 34.73
Town Clerk	19	\$ 47,405.69	\$ 61,627.40	\$ 75,849.11
Detective	19	\$ 47,405.69	\$ 61,627.40	\$ 75,849.11
	19	\$ 22.79	\$ 29.63	\$ 36.47

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Agenda Item Cover Sheet

Meeting Date:	March 18, 2024 and March 25, 2024
Item:	Audit Contract - Thompson, Price, Scott, Adams, & Co. PA

Attachment:	Yes
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Brief Description:

This is the contract for the new year for Thompson, Price, Scott, Adams, & Co. PA to perform the Town's audit for the Fiscal Year ending June 30, 2024.

Staff Recommendation:

Review and approve at Council Meeting.

The	Governing Board
of	Primary Government Unit Town of Liberty
and	Discretely Presented Component Unit (DPCU) (if applicable) NA

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

and	Auditor Name Thompson, Price, Scott, Adams & Co., P.A
	Auditor Address 4024 Oleander Dr., Suite 103, Wilmington, NC 28403

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/24	Date Audit Will Be Submitted to LGC 10/31/24
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Must be within four months of FYE

hereby agree as follows:

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

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

Effective for audits of fiscal years beginning 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).

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.

FEEES 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 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:
Kathy Bond	Finance/ Liberty	finance@townoflibertync.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).

Primary Government Unit	Town of Liberty
Audit Fee (financial and compliance if applicable)	\$ 30,000.00
Fee per Major Program (if not included above)	\$ 3000.00 if applicable
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 39,000

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Thompson, Price, Scott, Adams & Co., P.A	
Authorized Firm Representative (typed or printed)* Gregory S Adams, CPA	Signature*
Date*	Email Address* gadams@tpsacpas.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Liberty	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Filmore York, Mayor	Signature*
Date	Email Address* mayor@townoflibertync.org

Chair of Audit Committee (typed or printed, or "NA") NA	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:	\$ 39,000
Primary Governmental Unit Finance Officer* (typed or printed) Kathy Bond, Finance Director	Signature*
Date of Pre-Audit Certificate*	Email Address* finance@townoflibertync.org

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
NA	
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

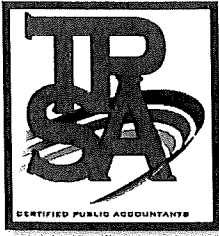
Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

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



Thompson, Price, Scott, Adams & Co., P.A.
4024 Oleander Drive Suite 103
Wilmington, North Carolina 28403
Telephone (910) 791-4872
Fax (910) 239-8294

January 1, 2024

Town of Liberty
239 S. Fayetteville Street
P.O. Box 1006
Liberty, NC 27298

To Management and Those Charged with Governance

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

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, 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 Liberty 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 Liberty'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 Liberty'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) Net Pension Asset/Liability RSI
- 3) OPEB

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Liberty'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 separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements:

- 1) Combining individual fund financial statements, budgetary schedules, and other schedules.

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

1) Statistical Section

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 Liberty 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.

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 have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Improper revenue recognition
- Management override of controls

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

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

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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 Liberty'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 Liberty 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 OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying 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

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

We will provide copies of our reports to the Board; 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 Thompson, Price, Scott, Adams, & Co., P.A. 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 Oversight Agencies, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Thompson, Price, Scott, Adams, & Co., P.A. 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. 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.

Gregory Adams, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately July 1, 2024.

Our fee for these services is stated in the LGC approved contract. 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. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue a written report upon completion of our audit of Town of Liberty's financial statements. Our report will be addressed to management and those charged with governance of Town of Liberty. 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 Liberty 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 Town of Liberty 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.

Very truly yours,

Thompson, Price, Scott, Adams, & Co., P.A.

RESPONSE:

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

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

**Town of Liberty
P. O. Box 1006
239 South Fayetteville Street
Liberty, North Carolina 27298
(336) 622-4276 phone (336) 622-2665 fax**

Agenda Item Cover Sheet

Meeting Date:	March 18, 2024 and March 25, 2024
Item:	Road Closure Request - back parking lot Town Hall/Library April 20th

Attachment:	Yes
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Brief Description:

This is a road closure request/resolution for the temporary closure of the back parking lot at Town Hall/Library Saturday April 20, 2024 1 - 3 PM for an outdoor library event.

Staff Recommendation:

Discuss and approve.

Town of Liberty, NC Parade Permit Application

Name of Organization Liberty Public Library
Address 239 S. Fayetteville St, Liberty NC
Phone Number (336) 622-4605
Person in Charge Gisela Pacheco
Address 239 S. Fayetteville St, Liberty NC
Phone Number (336) 233-6167
Date and Time of Event Saturday April 20 @ 1-3 PM

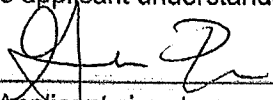
Please provide a sketch map showing:

1. The area where the event is to take place
2. Any streets to be closed or obstructed
3. Any barriers or traffic control devices that will be erected
4. The location of any concession stand, booth or temporary structures
5. The location of proposed fences, stands platforms, benches, or bleachers

Approximate Number of People Expected to Attend 150

This application does not guarantee issue of permit. Upon receipt of this completed application, the Administrator (Town Manager) will give to Police Chief, the Fire Chief, the Public Works Director, and other appropriate persons for their comment. The Administrator may arrange to have a conference on the application with applicant and one or more department heads. Based on the outcome of the conference, the Administrator shall prepare a recommendation to Council regarding the permit application. The Council may require the applicant to pay to the town (before permit is issued) a fee sufficient to reimburse the town for the costs of any extraordinary services or equipment provided unless the event has been anticipated in the budget process and sufficient funds have been included in the budget to cover the costs incurred. The Council will make final determination.







The applicant understands and agrees to this process.

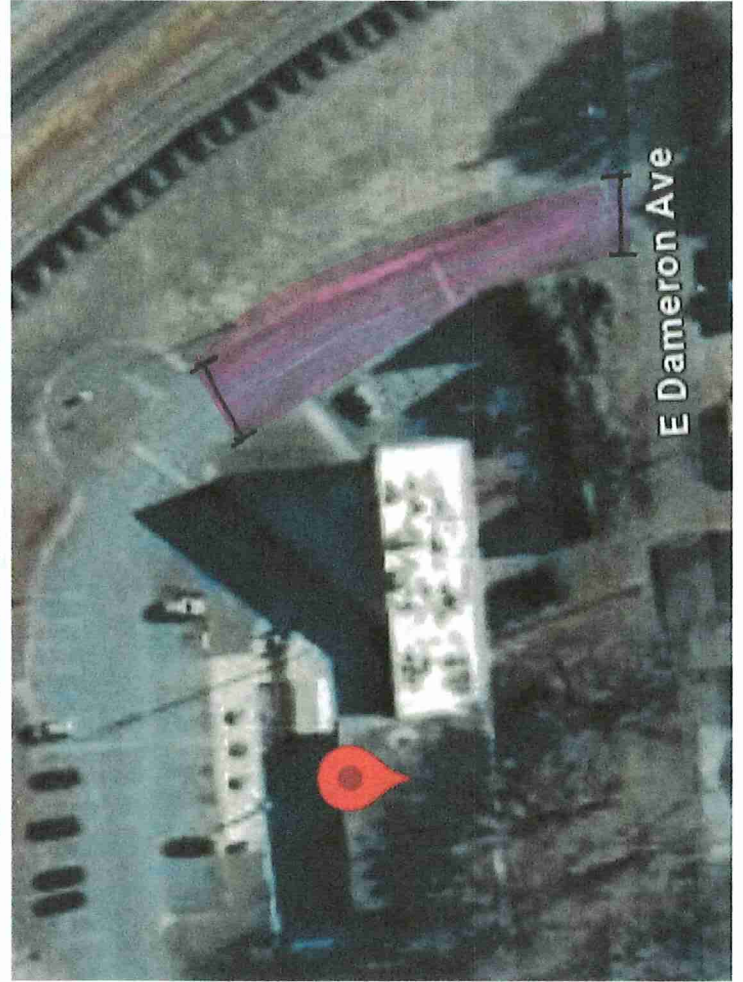
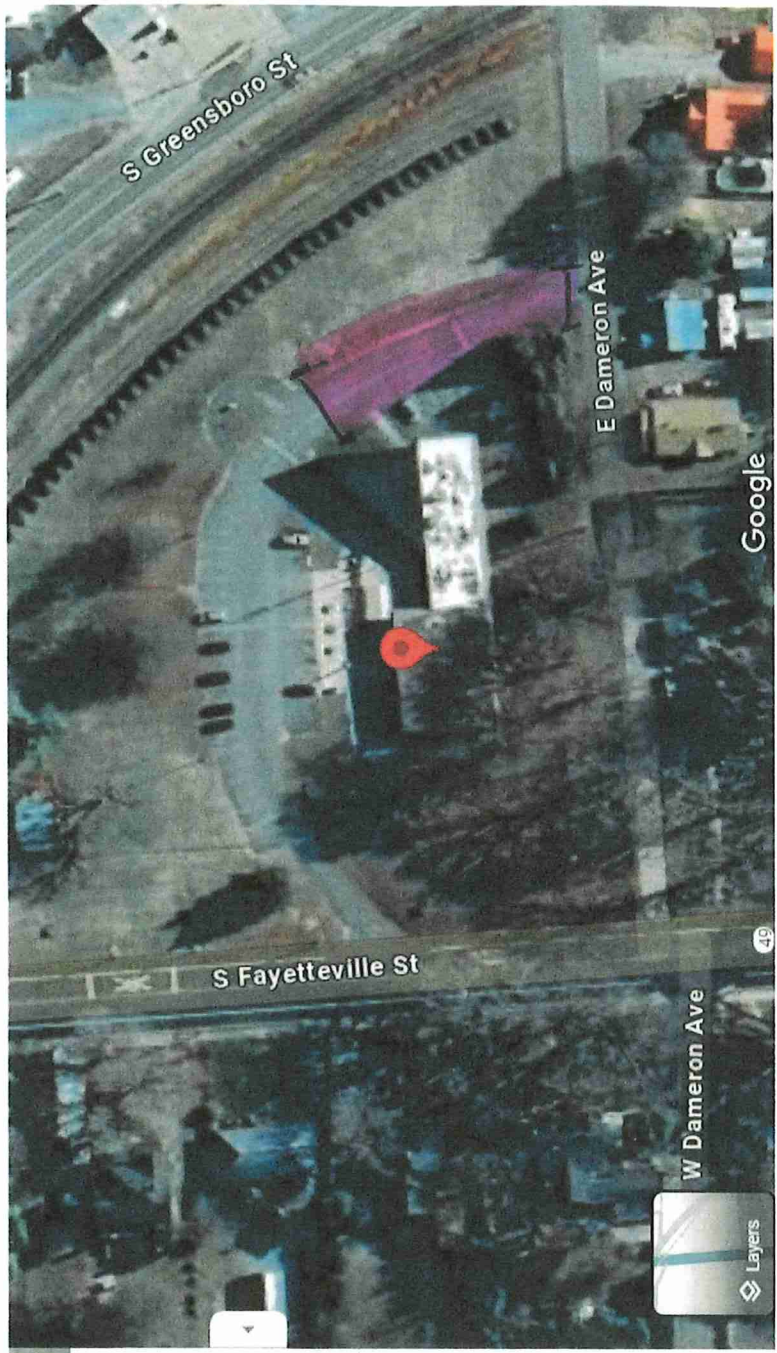
 3-14-24
Applicant signature and date

239 S Fayetteville St

Building

-  Directions
-  Save
-  Nearby
-  Send to phone
-  Share

-  239 S Fayetteville St, Liberty, NC 27298
-  Suggest an edit on 239 S Fayetteville St
-  Add a missing place
-  Add your business
-  Add a label
-  Your Maps activity



Town of Liberty
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Agenda Item Cover Sheet

Meeting Date:	March 18, 2024 and March 25, 2024
Item:	Presentation - Use of Lowe funds for library expansion drawings

Attachment:	No
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Brief Description:

Library Director Brenda Hornsby Heindl will discuss the possibility of using Lowe funds to prepare library expansion drawings.

Staff Recommendation:

Review and approve.

**Town of Liberty
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Agenda Item Cover Sheet

Meeting Date:	March 18, 2024 and March 25, 2024
Item:	Road Closure Request - Spring Festival Saturday April 27, 2024

Attachment:	Yes
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Brief Description:

This is a road closure request/resolution by the Parks and Rec Department for Saturday April 27, 2024 for a street festival. Please see the attached map.

Staff Recommendation:

Discuss and approve.

Town of Liberty, NC Parade / Road Closure Permit Application

Name of Organization _Liberty Parks and Recreation (Town of Liberty)

Address _128 South Fayetteville St

Phone Number _336-316-9071

Person in Charge _Kolby McPherson

Address _128 South Fayetteville St

Phone Number _336-316-9071 (Work) 336-622-3955 (Office)

Date and Time of Event /Rain date _N/A 4/27/2024 - Saturdays

Please provide a sketch map showing:

1. The area where the event is to take place
2. Any streets to be closed or obstructed
3. Any barriers or traffic control devices that will be erected
4. The location of any concession stand, booth or temporary structures
5. The location of proposed fences, stands platforms, benches, or bleachers

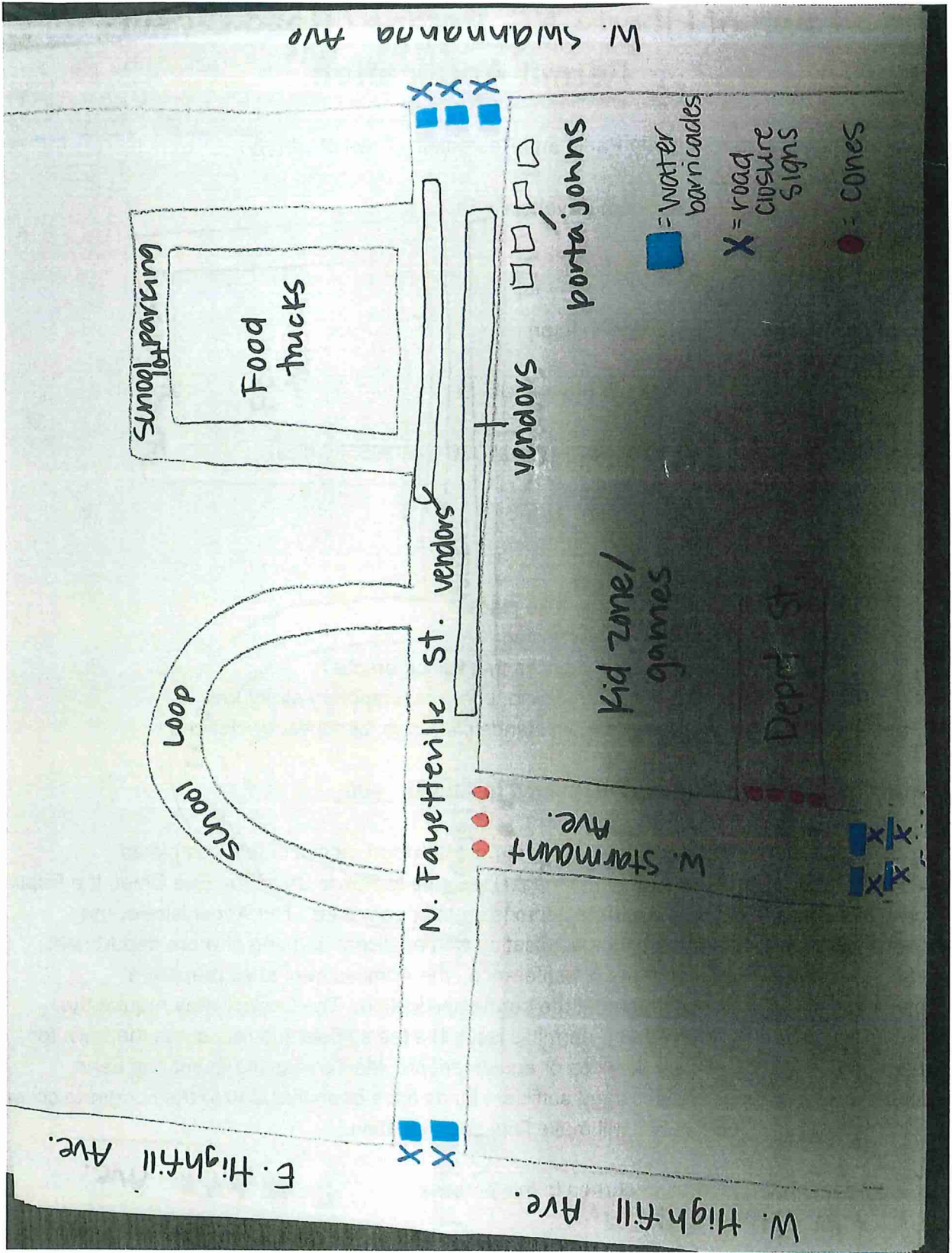
Approximate Number of People Expected to Attend _400_

This application does not guarantee issue of permit. Upon receipt of this completed application, the Administrator (Town Manager) will give to Police Chief, the Fire Chief, the Public Works Director, and other appropriate persons for their comment. The Administrator may arrange to have a conference on the application with applicant and one or more department heads. Based on the outcome of the conference, the Administrator shall prepare a recommendation to Council regarding the permit application. The Council may require the applicant to pay to the town (before permit is issued) a fee sufficient to reimburse the town for the costs of any extraordinary services or equipment provided unless the event has been anticipated in the budget process and sufficient funds have been included in the budget to cover the costs incurred. The Council will make final determination.

The applicant understands and agrees to this process.

Kolby McPherson 2/15/24

Applicant signature and date



W. Swannanoa Ave

School parking
Food trucks

School Loop

N. Fayetteville St. vendors

vendors
portajohns

Kid zone/
games

Depot St

W. Starmount Ave.

F. Highfill Ave.

W. Highfill Ave.

■ = water barricades

X = road closure signs

● = cones

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Agenda Item Cover Sheet

Meeting Date:	March 18, 2024
Item:	Manager's Report

Attachment:	Yes
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Brief Description:

Town Manager Scott Kidd will give the Manager's Report.

Staff Recommendation:

Receive Report and Discuss