



**Executive Committee
February 24, 2021
Virtual Meeting via Zoom
Land of Sky Regional Council
339 New Leicester Highway, Suite 140, Asheville, North Carolina 28806**

AGENDA

1. Call to Order (11:00am)

2. Consent Agenda

Consent Agenda items are considered routine and noncontroversial in nature, and are considered and approved by a single motion and vote. If any member of the Executive Committee requests an item be removed from the Consent Agenda for separate consideration and action that item will be placed under the Business, Updates and Discussion section of the agenda.

- A. January 27, 2021 Executive Committee Meeting Minutes
- B. FY 2020/2021 Budget Amendment #6

3. Business

- A. Audit Contract with Anderson Smith & Wike PLLC
- B. Land of Sky Regional Council Service Awards
- C. Year To Date (YTD) Financial Report
- D. Staff promotions/Position Reclassifications in Finance and Workforce
- E. Selection of IT Managed Services Provider

4. Other Items

- A. Executive Director Report
- B. Land of Sky Regional Council Office Status
- C. COVID-19 Regional Response Effort

5. Adjournment

**Land of Sky Regional Council
Virtual Meeting via Zoom
Executive Committee
January 27, 2021**

Minutes

Land of Sky Regional Council's Executive Committee held a virtual meeting via the Zoom platform on Wednesday, January 27, 2021. Executive Committee members participating in the meeting remotely included Chair Barbara Volk, Norris Gentry, John Mitchell, Albert Gooch, Preston Blakely, Bob Tomasulo, Patrick Fitzsimmons, and Larry Harris, constituting a quorum.

Land of Sky staff participating onsite included Nathan Ramsey, Charlotte Sullivan, Danna Stansbury, Vicki Jennings, Glenda Brown, Christina Giles (Zoom Host), and Zia Rifkin (Minutes). Land of Sky Regional Council staff attending the meeting remotely included LeeAnne Tucker, Erica Anderson, and Vicki Jennings. Land of Sky's legal counsel; Susan Russo-Klein (remote participation) was also present.

Land of Sky Guests included Mike White and Owen Poole from Anderson, Smith and Wike.

Call to Order –Chair Volk called the meeting to order at approximately 11:01am.

Due to time constraints of the guests, the Executive Committee, by consensus moved the audit presentation to the top of the agenda.

Land of Sky Regional Council Audit Presentation

Anderson, Smith & Wike conducted an external audit of the Council for FY19.20. The staff of Anderson, Smith & Wike, presented the Financial Statements to the Executive Committee for the fiscal year ending June 30, 2020.

Charlotte Sullivan introduced Mike White and Owen Poole with Anderson Smith and Wike. Mike White shared that the audit is for the fiscal year ending June 30, 2020. He referred to page 1 of the report, which is the opinion letter issued regarding the financial statements of LOSRC. He noted that the audit was clean, which is the highest level the report can take, having everything in compliance with the audit standard. He communicated that the Land of Sky Balance Sheet (page 15) is the most important statement to consider. The statement shows the balance of funding available for the audit year. Mr. White noted that there is a receivable from the revolving loan program (Brownfield Program) and is not included in the balance of available funding. He shared that these funds are under collection, and when received, would be distributed as loans to entities in the Brownfield's Program.

Nathan Ramsey noted that currently, there are no payments being made on the brownfields loan that is outstanding. LOSRC is second in line behind the primary creditor for repayment. Recently, it was disclosed that these funds would probably be collected, even though LOSRC does not have the legal authority to force the creditor to start making payments.

Susan Russ-Klein shared that the organization just received a notice of the cancellation of their insurance and they have relayed that they plan to procure additional insurance within the next 30 days.

Mr. White followed up by noting, as it relates to the audit procedures, extensive work was done on this receivable, and it was determined that the Council is adequately represented with regards to this item.

Regarding the compliance section of the audit (disclosures pages 49-65), the accountants tested the true transactions of LOSRC, and that those are allowable and in compliance with federal and state laws. Internal controls are those policies and procedures that form the basis for a very low risk of loss of cash for the organization. All three reports are unmodified and clean reports. Mr White noted that there were two findings on the audit (page 57), including the significant deficiency regarding a prior period adjustment of liabilities as reported in the prior year financial statements, which were understated by \$218,926 for the General Fund and Governmental Activities, relating specifically to the Brownfield's Reserve Loan Fund. Additionally, there was another deferred inflows of resources as reported in the prior year financial statements, which were understated by \$983,613 for the General Fund. These items were reported as required, but were essentially made as journal entries by the prior audit firm. The LGC is in agreement with this finding and recommendation. In addition, another significant deficiency was the federal data collection form, which was not reported timely to the National Clearinghouse. (page 63). Anderson Smith and Wike determined that this was not a significant deficiency. Again, this was caused by an action from the prior audit firm. It was noted that these items have already been corrected and do not present any concerns going forward.

In conclusion, Mr. White reported that everything went very smoothly with the audit, even as much of the work was conducted remotely due to the current environment and he expressed appreciation for the finance and administrative staff that assisted with the audit.

Discussion occurred regarding the increase in the funds balance, which was the funds balance as restated leading to a true increase in available funding of \$2,796,964. The total revenues of the organization for the fiscal year ending June 30, 2020 was \$11 million Mr. White noted the accounts receivables for LOSRC, which are shown as restricted by state statute, since those funds had not been received yet. Mr. White also pointed out the phone number of the audit firm and he encouraged Executive Committee members to reach out with any questions, comments or concerns. He communicated that the report is dated December 14, 2020, which is the date that the reports were approved.

Nathan Ramsey shared that he listened to the audit presentations for Southwestern and Western Piedmont, and it appears that LOSRC is in line with the neighboring COGs.

Charlotte Sullivan shared that the LGC has not provided any additional communication regarding the findings on the audit, beyond what has already been received and corrected through an action plan to the Board. Nathan Ramsey shared that any further communication would be shared with the Board. Mr. White noted that in the past few years, the LGC has increased its communications regarding findings on audits, but the nature of these findings is considered not serious/non material to the overall financial stability of the organization.

Albert Gooch moved to approve the FY19/20 Land of Sky Regional Council Financial Statements as presented. Larry Harris seconded and the motion carried upon a roll call vote and without further discussion.

Approval of Consent Agenda – The consent agenda composed of items A. December 2, 2020 Executive Committee minutes; and B. FY 2020/21 Budget Amendment #5. was presented for approval with no modification requested.

The purpose of Budget Amendment #5 is to incorporate additional funding for the Area Agency on Aging (AAA) in the amount of \$188,044 Workforce Development (WFD) amounting to \$150,000 and Economic, and Community Development for \$141,931. The budget amendment provides \$479,975 more in estimated revenues for FY21.

Norris Gentry moved to approve the consent agenda as presented. Patrick Fitzsimmons seconded and the motion carried unanimously upon a roll call vote, and without further discussion.

Business

Waste Reduction Partners (WRP) Holiday Bonus

Waste Reduction Partners (WRP) offers statewide services through the North Carolina Department of Environmental Quality (DEQ). Waste Reduction Partners, a team of highly experienced staff and volunteer retired engineers, architects and scientists, provides North Carolina businesses and institutions with waste and energy reduction assessments and technical assistance.

WRP services are typically grant-sponsored or supported through technical service contracts to provide technical assistance to its clients at no cost. All services are non-regulatory and confidential. The WRP mission is to work for a sustainable economy, healthy environment, and better quality of life throughout North Carolina.

The Waste Reduction Partners Management Team is requesting Executive Committee approval for \$50.00 holiday bonus for each of the active WRP assessors. The WRP team is composed of senior engineers and technical professionals who provide their consulting time to businesses and institutions for the improvement of environmental performance across the state. The WRP assessors are paid only a modest stipend for their contributions. The requested bonus is a well-deserved professional courtesy for their participation with LOSRC. There are 33 active assessors and the bonus would be paid from appropriate program funds (account #320). This request missed submission at the board meeting in December.

Larry Harris moved to approve the bonuses for Waste Reduction Partners' active assessors, paid from grant account #320. Albert Gooch seconded and the motion carried upon a roll call vote and without further discussion.

Land of Sky Regional Council Employee Handbook/Manual

For the past several months, Administrative staff have been working on the final changes to the updated Council Policy Manual/Handbook. The edits include all suggestions from Council's attorney. Staff recommends approval of the updated document.

Susan Russo-Klein shared that this manual is part of the work of LOSRC's Equity, Diversity and Inclusion (EDI) Committee. She noted that a glossary was provided in the manual of common terms that are used in the manual. These terms were created to update the language in the manual and to provide more depth to the policies and procedures. She directed the Executive Committee's attention to the updated Equal Employment Opportunity (EEO) and non-discrimination policies, providing a process for when the organization is put on notice of any violation of these rights. The biggest changes to this policy include the addition of gender identity and sexual orientation under gender as a protected class. Additionally, the manual updates the professional appearance policy. She noted that LOS has a 'dress for your day approach', and the policy emphasizes that. Nathan Ramsey shared about the mandatory training planned for staff around this handbook/manual, as there have been changes and there are many new staff. He noted that Craft HR plans to assist in that training.

Discussion occurred regarding the potential for part of this document to be politically mis-interpreted. Susan rk noted that the committee has done a very careful job of fulfilling its charge and she reiterated the glossary, which should not cause concern for anyone. She noted that the term gender, relates to one of those areas where the concept of gender, and how it relates to the workplace.

Discussion also occurred regarding the Supreme Court decision that motivated the change to the meaning of the term "gender" and Susan Russo-Klein noted that in particular, with regards to "gender" and gender identity/sexual orientation the SCOTUS adjudicated three cases about gender identity. Executive Committee members were supportive of this expanded definition, understanding that in the current environment, these issues have importance.

Nathan Ramsey shared that LOSRC's EDI effort was motivated by the events of the summer of 2020. He also shared that the organization is making a more intentional effort around EDI, as well as being in compliance with all laws. There's a higher goal of trying to more diverse, equitable and inclusive as an organization in the region. Part of the committee's goal was to make LOSRC more inclusive and reflective of the diversity of the region and to work on recruitment and the

on-boarding process to become more expansive in the hiring process. He also noted that LOSRC is part of the Equity Diversity and Inclusion Coaliton (look up formal name). Efforts are underway to be more successful with diversity in the recruitment process. The engagement of the committee was important to the development of this policy manual, in order to consider the opinion of the Board. Susan Russo-Klein noted that the handbook is really the work of the committee to make the organization more equitable, diverse and inclusive. She communicated that this is a procedures manual for staff, too.

Larry Harris moved to approve the Land of Sky Regional Council Employee Handbook/Manual as presented and to make it a living document. Preston Blakely seconded and the motion carried upon a roll call vote and without further discussion.

Racial Disparity in the Land of Sky Region

Land of Sky Regional Council Economic & Community Development staff (Mary Roderick and Jon Beck) developed a report on racial disparities in the LOSRC region (Buncombe, Haywood, Henderson, Madison, and Transylvania Counties) based on eight key metrics. The metrics include population, income, poverty, homeownership, educational attainment, health and technology. The purpose of this report is to highlight racial disparities in order to foster a regional conversation based on the most accurate data available.

Report- Racial Disparity in the Land of Sky Region:

<https://storymaps.arcgis.com/stories/4378eb31075b4732ab90c28d0cf538cb>

Nathan Ramsey shared about the metrics in the report, noting that the LOSRC region is not as diverse as other areas in the State and the Nation. With regards to High School graduation rates, there are disparities with regards to the Hispanic and Black graduation rates in the LOSRC region and those of the State. He noted that additional metrics could be added to future disparity reports.

Chair Volk directed that the Board be provided the full report and receive highlights at their meeting.

Informational Item. No action requested.

Resolution for Land of Sky Regional Council's Annual CEDS Update for 2020

One of Land of Sky's responsibilities is to serve as the Economic Development District (EDD) for the region and develop the regional Comprehensive Economic Development Strategy (CEDS). The CEDS is revised every five (5) years and reported on annually. Implementation of the CEDS is the primary function of the EDD; as well as assistance developing priority projects, providing technical assistance, and identifying opportunities in regional resilience. Updates have been made to the CEDS including the addition of Opportunity Zone information:

<https://losrc.maps.arcgis.com/apps/Cascade/index.html?appid=3db8474da7e24f36b59ea25af4b6916e>.

Larry Harris moved to approve the resolution to authorize and support the annual update for the Land of Sky Comprehensive Economic Development Strategy (CEDS). Albert Gooch seconded and the motion carried upon a roll call vote and without further discussion.

Pay Adjustment for Land of Sky Rural Planning Organization (RPO) Director

The ECD Director, Erica Anderson, proposes to promote the RPO Director to a Senior Transportation Planner III from Planner II. This will bring the current position in line with the adopted Transportation Planner classification approved in January 2020. The current RPO Director does an outstanding job and has served in this role since 2014. She has become a trusted leader within the region for local government officials, as well as within the state. She is now serving as the President of the NC Association of Rural Planning Organizations and one of the longest serving Rural Planning Organization (RPO) Directors. She has developed the RPO to exceed NCDOT expectations and excels in annual DOT reviews. This proposal is consistent with the Land of Sky Regional Council Pay and Classification Study that was completed in 2017. This promotion is covered in in the current LOS budget and there would not be any additional cost to

the local jurisdictions. The pay increase would be from \$52,992.48 to \$60,000.00. This pay adjustment is to be effective at the next pay period.

Additionally, Erica Anderson noted that RPO TAC Member Governments were in favor of this request.

Larry Harris moved to approve the pay adjustment for the Land of Sky Rural Planning Organization (LOSRPO) Director, from \$52,992.48 to \$60,000.00 annually, and to make it effective with the next pay period that begins on January 30, 2021. Patrick Fitzsimmons seconded and the motion carried upon a roll call vote and without further discussion.

Other Items

Executive Director Report

Nathan Ramsey shared that his current report was in the agenda packet and he encouraged Executive Committee members to reach out with any questions or comments regarding the report. He noted that LOSRC is working on the Non-Emergency Medicaid Transportation (NEMT) contract for next year. He shared that the goal is to provide a valuable service and also to keep the call center operating after the current fiscal year.

Nathan Ramsey communicated that the Board may be tasked with forming a nominating committee for the Officers' Slate that is usually presented at the Annual Meeting in March.

Staff participated in Collective Impact Training and there is upcoming mandatory training for EDI and the Employee Handbook/Manual.

Land of Sky Regional Council Office Status

Nathan Ramsey shared that the office remains closed to the public and staff are encouraged to telework as much as possible, but they may come to the office as necessary with permission from their supervisor. He noted that the organization has been fortunate to have had only two cases of the virus since March 2020. The goal is to keep everyone safe and healthy. It is beginning to look like the office might open to the public around May, but that is subject to change depending on the environment.

COVID-19 Regional Response Effort

Nathan Ramsey shared an update on the COVID-19 Regional Response effort and noted that the weekly call is tomorrow at 1pm. Anyone interested in attending may contact him for the Zoom meeting information.

This week's call will have an update from NC Department of Commerce, Labor and Economic Analysis Division (LEAD), who will share information about the current economic status of the State.

Nathan Ramsey shared that weekly calls are ongoing, and he encouraged Executive Committee members to reach out with any suggestions or concerns. The goal is to support local governments during this time.

The Executive Committee reached consensus that the vacant position could be filled during the regular nominations process and election at the Annual Meeting.

Adjournment

Chair Volk adjourned the meeting, as there was no further business.

Respectfully submitted by Zia Rifkin

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BUDGET AMENDMENT RESOLUTION #6

BE IT ORDAINED by the governing board of the Land of Sky Regional Council that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2021.

SECTION I. To amend the appropriations as follows:

Area Agency on Aging	\$ 41,097
Workforce Development	
Economic & Community Development	\$ 36,252
General Operations	
Total Appropriations	\$ 77,349

SECTION II. It is estimated that the following revenues will be available for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Federal	\$ 71,597
State	
Local	(\$36,082)
Local Dues	
Private Grants, Contracts & Sponsorships	\$ 10,137
Fees	
In-Kind	\$ 31,697
Other	
Total Estimated Revenues	\$ 77,349

SECTION III. The finance officer is authorized to allocate the amounts of projects, programs and functions to appropriate objects of expenditures in accordance with the requirements of the contract concerning each project, program or function. The Finance Officer is authorized to reallocate departmental appropriations among various line item objects of expenditures and revenues as necessary during the budget year. However, any changes to salary or compensation of any employee for any reason shall be approved by the Executive Director and the Executive Committee before such changes takes effect.

SECTION IV. The Chairman and/or appropriate officers are authorized to execute all contracts or grants necessary to implement this budget, including federal and state grants, contracts for assistance to local governments and agencies, and subcontracts to local entities necessary to implement Council programs and activities.

SECTION V. Copies of this resolution shall be furnished to the finance/budget officer as directions in carrying out her official duties.

Approved at the February 24, 2021 Executive Committee meeting of the Land of Sky Regional Council.

 Barbara Volk, Chair

 Nathan Ramsey, Attest

Land of Sky Region Council
Revenue and Expenditures



Fiscal Year → **FY21**
 Amendment → **Six**

Amendment Date → **2/24/2021**

Revenue and Expenditures

Program Area	Proposed Budget as of Current Amendment -- 'Six'	Budget as of Previous Amendment -- 'Five'	Increase or (Decrease) between Current and Previous Amendment	Percent Change between Current and Previous Amendment	Percent Change between Current Amendment Proposed Budget and FY Start
AAA - Area Agency on Aging	\$7,023,589	\$6,982,492	\$41,097	0.6%	0.7%
ECD - Economic and Community Development	\$4,597,560	\$4,561,308	\$36,252	0.8%	1.0%
MAWD - Workforce Development	\$2,762,445	\$2,762,445	\$0	0.0%	0.0%
MNG - General Operations	\$198,866	\$198,866	\$0	0.0%	0.0%
Land of Sky Regional Council	\$14,582,460	\$14,505,111	\$77,349	0.5%	22.9%

Revenue by Source

Funding Source	Proposed Budget as of Current Amendment -- 'Six'	Budget as of Previous Amendment -- 'Five'	Increase or (Decrease) between Current and Previous Amendment	Percent Change between Current and Previous Amendment	Percent Change between Current Amendment Proposed Budget and FY Start
Federal	\$9,540,191	\$9,468,594	\$71,597	0.8%	1.0%
State	\$1,741,751	\$1,741,751	\$0	0.0%	0.0%
Local	\$1,905,820	\$1,941,902	(\$36,082)	-1.9%	-2.0%
Local-Dues	\$452,129	\$452,129	\$0	0.0%	0.0%
Private	\$491,020	\$480,883	\$10,137	2.1%	4.4%
Other	\$149,546	\$149,546	\$0	0.0%	0.0%
In-Kind	\$141,864	\$110,167	\$31,697	28.8%	30.1%
Fees	\$160,139	\$160,139	\$0	0.0%	0.0%
Land of Sky Regional Council	\$14,582,460	\$14,505,111	\$77,349	0.5%	22.9%



FY21 Fiscal Year

Six
2/24/21
Amendment Number
Amendment Date

Unit	Grant Number	Grant Name	FY21 Budget at Start	FY21 Budget at Amendment One Total for AAA	FY21 Budget at Amendment Two Total for AAA	FY21 Budget at Amendment Three Total for AAA	FY21 Budget at Amendment Four Total for AAA	FY21 Budget at Amendment Five Total for AAA	FY21 Budget at Amendment Six Total for AAA	FY21 Budget at Amendment Six Total for AAA	FY21 Budget this Amendment as Percent of FY21 Budget Start
AAA	507	Medicare Improvement for Patients and Providers (MIPP)	\$9,703	\$9,833	\$9,833	\$9,833	\$9,833	\$9,833	\$9,833	\$7,023,589	109.1%
AAA	586	Foster Grandparent Program	\$408,056	\$472,558	\$472,558	\$483,331	\$483,331	\$483,331	\$483,331	\$20,930	101%
AAA	595	Senior Companion	\$392,115	\$423,947	\$423,947	\$464,494	\$464,494	\$464,494	\$15,000	\$498,331	116%
										\$15,000	108%

Area Agency on Aging



FY21 Fiscal Year

Six
2/24/21 Amendment Number
Amendment Date

FY21 Budget at Start; Total for ECD	FY21 Budget at Amendment One; Total for ECD	FY21 Budget at Amendment Two; Total for ECD	FY21 Budget at Amendment Three; Total for ECD	FY21 Budget at Amendment Four; Total for ECD	FY21 Budget at Amendment Five; Total for ECD	FY21 Budget at Amendment Six; Total for ECD	FY21 Budget this Amendment as Percent of FY21 Budget Start
\$3,583,488	\$4,236,781	\$4,382,268	\$4,382,268	\$4,419,377	\$4,561,308	\$36,252	122.3%

ECD Economic and Community Development

Unit	Grant Number	Grant Name	FY21 Budget at Start	FY21 Budget at Amendment One	FY21 Budget at Amendment Two	FY21 Budget at Amendment Three	FY21 Budget at Amendment Four	FY21 Budget at Amendment Five	FY21 Budget at Amendment Six	FY21 Budget this Amendment as Percent of FY21 Budget Start
ECD	371	WRP - Rural Utilities Service-Solid Waste - 10/18-9/19	\$0	\$40,098	\$40,098	\$40,098	\$40,098	\$40,098	\$7,697	---
ECD	372	WRP - USDA/RUS	\$60,000	\$63,750	\$63,750	\$63,750	\$63,750	\$63,750	\$24,000	106%
ECD	451	Z. Smith-Reynolds Foundation	\$30,000	\$24,991	\$24,991	\$24,991	\$24,991	\$24,991	\$10,137	83%
ECD	498	Madison County TA	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$4,050	100%
ECD	952	French Broad Metro. Planning Org. --- Special Studies	\$583,140	\$583,140	\$583,140	\$583,140	\$583,140	\$583,140	(\$9,632)	100%



FY21 Fiscal Year

Six Amendment Number
2/24/21 Amendment Date

Unit	Grant Number	Grant Name	FY21 Budget at Start; Total for MAWD	FY21 Budget at Amendment One; Total for MAWD	FY21 Budget at Amendment Two; Total for MAWD	FY21 Budget at Amendment Three; Total for MAWD	FY21 Budget at Amendment Four; Total for MAWD	FY21 Budget at Amendment Five; Total for MAWD	FY21 Budget at Amendment Six; Total for MAWD	FY21 Budget at Amendment Six; Total for MAWD	FY21 Budget this Amendment as Percent of FY21 Budget Start
		Workforce Development	\$1,851,271	\$2,411,959	\$2,511,959	\$2,561,959	\$2,612,445	\$2,762,445	\$0	\$2,762,445	138.4%
			FY21 Budget at Start	FY21 Budget at Amendment One	FY21 Budget at Amendment Two	FY21 Budget at Amendment Three	FY21 Budget at Amendment Four	FY21 Budget at Amendment Five	FY21 Budget at Amendment Six	FY21 Budget at Amendment Six	FY21 Budget this Amendment as Percent of FY21 Budget Start



FY21 Fiscal Year

Six
2/24/21

Amendment Number
Amendment Date

FY21 Budget at Start; Total for MNG	FY21 Budget at Amendment One; Total for MNG	FY21 Budget at Amendment Two; Total for MNG	FY21 Budget at Amendment Three; Total for MNG	FY21 Budget at Amendment Four; Total for MNG	FY21 Budget at Amendment Five; Total for MNG	FY21 Budget at Amendment Six; Total for MNG	FY21 Budget this Amendment as Percent of FY21 Budget Start
\$198,866	\$198,866	\$198,866	\$198,866	\$198,866	\$198,866	\$0	100.0%

General Operations

MNG

Unit	Grant Number	Grant Name	FY21 Budget at Start	FY21 Budget at Amendment One	FY21 Budget at Amendment Two	FY21 Budget at Amendment Three	FY21 Budget at Amendment Four	FY21 Budget at Amendment Five	FY21 Budget at Amendment Six	FY21 Budget this Amendment as Percent of FY21 Budget Start



EXECUTIVE COMMITTEE AGENDA ITEM

- Item Number:** 3A – Audit Contract with Anderson Smith & Wike PLLC
- Nature of Item:** Action Requested
- Attachment(s):** Draft Audit Contract with Anderson Smith & Wike PLLC
- Background:** Audit contract with Anderson Smith & Wike PA is required by the Local Government Commission to be approved on an annual basis. Anderson Smith & Wike PA served as the Council's external auditor for FY19-20. The proposed contract is for FY20-21. The audit fee will be \$25,500 and the cost for writing the Council's financial statements will be \$3,000.
- Responsible Staff:** Charlotte Sullivan, Finance Director, LOSRC
- Suggested Motion:** To approve the audit contract with Anderson Smith & Wike PLLC presented and to authorize staff to enter into the audit contract with AS&W PLLC.

The of and	Governing Board Executive Committee of the Board of Delegates
	Primary Government Unit (or charter holder) Land of Sky Regional Council
	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name Anderson Smith & Wike PLLC
	Auditor Address 117 Stone Harbor Court, Statesville, NC 28677

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Audit Report Due Date
	06/30/21	10/31/21

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).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. 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 performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

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

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

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

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

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

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

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

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

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

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 along with an Audit Report Reissued Form (available on the Department of State Treasurer website). These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

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 charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 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.
Any special provisions are noted in the attached engagement letter.

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 charter schools or 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 Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

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

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

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

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern.

30. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

31. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

32. 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>

33. 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.

34. 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 *Governmental Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

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

Name:	Title and Unit / Company:	Email Address:
Charlotte Sullivan	Finance Director	charlotte@landofsky.org

OR Not Applicable (Identification of SKE Individual not applicable for GAAS-only audit or audits with FYEs prior to June 30, 2020.)

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

3. Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the billings for the last annual audit of the unit submitted to the Secretary of the LGC. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES


Primary Government Unit	Land of Sky Regional Council
Audit Fee	\$ 25,500
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ N/A
Writing Financial Statements	\$ 3,000
All Other Non-Attest Services	\$ At standard hourly rates
75% Cap for Interim Invoice Approval <i>(not applicable to hospital contracts)</i>	\$ 21,000.00

DPCU FEES (if applicable)

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Anderson Smith & Wike PLLC	
Authorized Firm Representative (typed or printed)* Michael W. Wike	Signature* 
Date* 02/01/21	Email Address* mwike@asw-cpa.com

GOVERNMENTAL UNIT

Governmental Unit* Land of Sky Regional Council	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S. 159-34(a) or G.S. 115C-447(a))	
Mayor/Chairperson (typed or printed)* Barbara Volk	Signature*
Date	Email Address bvolk@hvlnc.org

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed) Charlotte Sullivan	Signature*
Date of Pre-Audit Certificate*	Email Address* charlotte@landofsky.org

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

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT



ANDERSON SMITH & WIKE PLLC

Certified Public Accountants

February 1, 2021

Land of Sky Regional Council
339 New Leicester Highway, Suite 140
Asheville, NC 28806

We are pleased to confirm our understanding of the services we are to provide for Land of Sky Regional Council for the year ended June 30, 2021. We will audit the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Land of Sky Regional Council as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Land of Sky Regional Council'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 Land of Sky Regional Council's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedules of Proportionate Share of Net Pension Liability (Asset) for Local Governmental Employees' Retirement System
- 3) Schedules of Contributions to Local Governmental Employees' Retirement System

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

- 1) Schedule of expenditures of federal and State awards
- 2) Individual fund financial statements, budgetary schedules, and other schedules

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on-

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

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

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance and the State Single Audit Implementation Guide, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and the State Single Audit Implementation Guide, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our single audit. Our reports will be addressed to the Board of Delegates of Land of Sky Regional Council. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the single audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws

or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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

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

Audit Procedures – Internal Controls

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

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

Audit Procedures – Compliance

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

The Uniform Guidance and the State Single Audit Implementation Guide requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and State statutes, regulations, and the terms and conditions of federal and State awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement and the State Single Audit Implementation Guide for the types of compliance requirements that could have a direct and material effect on each of Land of Sky Regional Council's major programs. For federal or State programs that are included in the Compliance Supplement or State Single Audit Implementation Guide, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement or State Single Audit Implementation Guide identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Land of Sky Regional Council's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Guide.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and State awards, and related notes of Land of Sky Regional Council, in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal and State awards and related notes 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.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and State awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and State awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal and State statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1)

access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and the State Single Audit Implementation Guide, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal and State awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and State awards (including notes and noncash assistance received) in conformity with the Uniform Guidance and the State Single Audit Implementation Guide. You agree to include our report on the schedule of expenditures of federal and State awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal and State awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and State awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal and State awards no later than the date the schedule of expenditures of federal and State awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and State awards in accordance with the Uniform Guidance and the State Single Audit Implementation Guide; (2) you believe the schedule of expenditures of federal and State awards, including its form and content, is stated fairly in accordance with the Uniform Guidance and the State Single Audit Implementation Guide; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and State awards.

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

responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and State awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal and State awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and State awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience, to evaluate the adequacy and results of those services, and accept responsibility for them.

Engagement Administration, Fees and Other

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to Land of Sky Regional Council; 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 Anderson Smith & Wike PLLC and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to an oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the

supervision of Anderson Smith & Wike PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of 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 or for any additional period requested by an oversight agency. If we are aware that a federal or State awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in March 2021 and to issue our reports no later than October 31, 2021. Michael W. Wike is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for the audit and financial statement preparation services will be at our standard hourly rates and will not exceed \$25,500 for the audit and \$3,000 for the writing of the financial statements. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. In addition, we will bill separately, at standard hourly rates, for any assistance provided with new GASB implementation disclosures or other nonattest services requested by management that we may provide. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You have requested that we provide you with a copy of our most recent external peer review report and any letter of comment, any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

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

Very truly yours,

Anderson Smith & Wike PLLC



Michael W. Wike, CPA

RESPONSE:

This letter correctly sets forth the understanding of Land of Sky Regional Council.

Officer signature: _____ Date: _____

Board Chair Signature: _____ Date: _____



Report on the Firm's System of Quality Control

To the Partners of Anderson Smith & Wike, PLLC and the
Peer Review Committee, North Carolina Association
of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Anderson Smith & Wike, PLLC (the firm) in effect for the year ended March 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

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

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Anderson Smith & Wike, PLLC in effect for the year ended March 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Anderson Smith & Wike, PLLC has received a peer review rating of *pass*.

Koonce, Wooten + Haywood, LLP

Koonce, Wooten & Haywood, LLP

July 17, 2019

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

919 782 9265
919 783 8937 FAX

Durham
3500 Westgate Drive
Suite 203
Durham, North Carolina 27707

919 354 2584
919 489 8183 FAX

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

919 542 6000
919 542 5764 FAX



EXECUTIVE COMMITTEE AGENDA ITEM

- Item Number:** 3B – Land of Sky Regional Council Years of Service Bonus
- Nature of Item:** Action Requested
- Attachment(s):** Land of Sky Regional Council Years of Service Memo
- Background:** The Council provides a Years of Service bonus of \$50.00 for employees who reach their years of service at increments of 5, 10, 15, and 20 Years.
- The Council pays both the employer's and the employee's share of FICA taxes so that the net amount of the check is equal to the amount listed above.
- Based on the above system, bonuses for 2020-21 would cost the Council approximately \$291.40 (\$250.00 plus employee FICA of \$20.70 and employer FICA of \$20.70).
- Responsible Staff:** Nathan Ramsey, Executive Director
- Suggested Motion:** Approve the FY20-21 Land of Sky Regional Council Years of Service bonus for qualifying employees.

MEMORANDUM

TO: Executive Committee
FROM: Charlotte Sullivan, Finance Director
DATE: February 15, 2021

SUBJECT: Years of Service Bonus

5, 10, 15, and 20 Years \$ 50.00

The Council pays both the employer's and the employee's share of FICA taxes so that the net amount of the check is equal to the amount listed above.

Based on the above system, bonuses for 2020-21 would cost the Council approximately \$291.40 (\$250.00 plus employee FICA of \$20.70 and employer FICA of \$20.70).

LeeAnne Tucker	20 Years
Christina Giles	15 Years
Sherry Christenson	15 Years
Erica Anderson	10 Years
Zack Schmitt	5 Years

Recommendation: Approval

Staff Responsible: Nathan Ramsey



EXECUTIVE COMMITTEE AGENDA ITEM

- Item Number:** 3C – Monthly Financial Report
- Nature of Item:** No action requested.
- Attachment(s):** YTD Financial Report and Memo from Charlotte Sullivan, Finance Director
- Background:** The Council will begin presenting a monthly financial statement for the review by the Executive Committee.
- Responsible Staff:** Charlotte Sullivan, Finance Director
- Suggested Motion:** N/A

TO: EXECUTIVE COMMITTEE MEMBERS

FROM: CHARLOTTE SULLIVAN

RE: FINANCE UPDATE

DATE: FEBRUARY 18, 2021

The auditors will begin compliance work in March. The major programs this year will be Aging and the Brownfields Program.

Interviews for the Finance and Administrative Clerk are scheduled for the week of February 24. We have four qualified candidates.

The budget process for fiscal year 21-22 is underway. Meetings with Aging and ECD are scheduled for February 19th.

We are waiting for the US Department of Interior to approve the indirect rate for next year. The proposal was submitted in December. The rate was approved in March last year. The current rate is 40.63% and the proposed rate for next year is 44.22%.

Land-of-Sky Regional Council
Statement of Revenues and Expenditures by Period
From 7/1/2020 Through 1/31/2021

	7/1/2020 - 7/31/2020	8/1/2020 - 8/31/2020	9/1/2020 - 9/30/2020	10/1/2020 - 10/31/2020	11/1/2020 - 11/30/2020	12/1/2020 - 12/31/2020
Revenues						
Federal	72,162.33	344,705.63	222,621.05	432,707.17	354,983.77	1,165,841.90
State	0.00	0.00	6,190.00	8,094.00	0.00	14,319.00
Local	156,181.95	86,102.84	245,329.55	(33,385.87)	319,740.25	245,148.96
Private	247,081.68	190.00	460.00	(1,544.00)	49,410.00	141,635.00
InKind	0.00	0.00	48,901.33	999.42	799.54	11,198.15
Fees	13,169.55	550.00	6,197.85	18,387.23	1,113.15	198,329.15
RLF Loan payments received	18,981.70	0.00	0.00	0.00	0.00	0.00
Rents Received	832.70	416.35	0.00	832.70	416.35	416.35
Interest	45.79	24.86	12.25	7.33	5.70	6.44
RLF Interest earned	247.77	0.00	0.00	0.00	0.00	0.00
Total Revenues	508,703.47	431,989.68	529,712.03	426,097.98	726,468.76	1,776,894.95
Expenditures						
Salary & Vacation						
Direct Salaries	84,635.69	131,927.83	141,693.20	210,037.83	144,001.53	143,899.06
Bonus	0.00	0.00	3,000.00	0.00	0.00	0.00
Direct, Offsite Salaries/Wages	1,564.06	2,891.21	2,484.40	3,673.02	2,979.31	3,311.61
Indirect Salaries	24,412.44	32,502.49	30,089.80	43,425.52	30,067.14	30,841.13
Holiday Bonus	0.00	0.00	0.00	0.00	0.00	4,358.27
Accrued Vacation	11,697.50	11,846.19	11,866.57	12,087.62	11,985.22	11,971.64
Total Salary & Vacation	122,309.69	179,167.72	189,133.97	269,223.99	189,033.20	194,381.71
All Fringe Expense						
Fringe Benefits	47,273.01	58,973.14	62,042.63	70,578.93	54,898.83	57,249.58
Fringe - acc. vac.	4,386.27	4,437.71	4,453.43	4,195.46	4,155.37	4,151.17
Total All Fringe Expense	51,659.28	63,410.85	66,496.06	74,774.39	59,054.20	61,400.75
All Other Expenses						
Telephone & Postage	2,187.11	4,136.56	4,601.49	3,893.39	6,594.40	5,764.45
Leased Postage System	55.66	0.00	542.79	0.00	0.00	542.79
Technology	687.50	450.00	1,075.00	450.00	687.50	925.00
Virtual Network	11,729.02	0.00	24,169.12	12,061.02	0.00	25,344.28
Travel - Staff	24.51	343.30	468.65	637.55	532.34	1,333.48
Maintenance & Repairs	629.50	74.00	83.17	1,569.36	262.16	1,954.90
Cleaning Services	1,913.75	1,913.75	3,133.75	1,913.75	1,913.75	1,913.75
Cleaning Supplies	53.92	131.76	93.56	50.29	164.47	0.00
Leased Equipment	4,246.84	2,123.42	2,363.10	2,232.11	1,684.54	5,680.96

Land-of-Sky Regional Council
 Statement of Revenues and Expenditures by Period
 From 7/1/2020 Through 1/31/2021

1/1/2021 - 1/31/2021	Total
711,432.32	3,304,454.17
3,705.00	32,308.00
161,849.76	1,180,967.44
45,895.00	483,127.68
1,099.37	62,997.81
(166,684.15)	71,062.78
0.00	18,981.70
416.35	3,330.80
6.44	108.81
0.00	247.77
<u>757,720.09</u>	<u>5,157,586.96</u>
126,793.11	982,988.25
0.00	3,000.00
12,068.88	28,972.49
28,727.69	220,066.21
0.00	4,358.27
14,095.07	85,549.81
181,684.75	1,324,935.03
53,808.25	404,824.37
4,893.18	30,672.59
58,701.43	435,496.96
3,346.14	30,523.54
0.00	1,141.24
450.00	4,725.00
12,685.38	85,988.82
381.87	3,721.70
362.09	4,935.18
1,838.75	14,541.25
140.64	634.64
3,552.96	21,883.93

Land-of-Sky Regional Council

Statement of Revenues and Expenditures by Period
From 7/1/2020 Through 1/31/2021

	7/1/2020 - 7/31/2020	8/1/2020 - 8/31/2020	9/1/2020 - 9/30/2020	10/1/2020 - 10/31/2020	11/1/2020 - 11/30/2020	12/1/2020 - 12/31/2020
Utilities - Electric	0.00	817.95	705.00	702.03	732.78	660.81
Utilities - HVAC	701.19	374.33	405.27	414.46	521.25	1,250.67
Copier Costs/Paper	607.41	467.26	410.54	480.99	113.68	199.34
Training	(1,005.00)	250.00	607.00	1,398.95	654.00	970.50
General Office Supplies	462.07	201.00	2,392.96	483.52	(282.85)	83.47
Grant Supplies	0.00	701.42	9,900.27	6,651.77	3,172.97	6,536.06
Contractual	0.00	53,414.77	9,750.00	25,802.50	2,657.50	20,755.00
Dues & Subscriptions	2,602.88	2,519.27	7,582.39	3,367.13	6,258.32	6,577.47
Insurance	11,406.80	0.00	0.00	0.00	0.00	0.00
Miscellaneous	1,107.48	11,599.07	2,160.29	23,826.76	1,695.14	6,527.64
Printing	0.00	0.00	0.00	557.02	0.00	5,000.00
Advertising	2.00	308.00	0.00	671.32	451.00	2,568.60
Legal Fees	0.00	3,177.35	0.00	2,700.00	2,643.75	0.00
Indirect Costs	53,253.71	78,493.78	84,302.39	120,496.86	81,935.89	69,374.02
Subcontract/Passthrough	15,892.20	280,664.47	390,088.28	371,171.55	514,094.52	643,527.99
Pass-Thru Participant Training	1,590.00	5,402.53	13,178.67	29,635.30	23,317.43	5,650.90
Indirect	(53,253.68)	(78,493.78)	(84,302.39)	(120,496.86)	(81,935.89)	(69,374.02)
InKind	0.00	0.00	14,300.08	999.42	799.54	11,198.15
Total All Other Expenses	54,894.87	369,070.21	488,011.38	491,670.19	568,668.19	754,966.21
Total Expenditures	228,863.84	611,648.78	743,641.41	835,668.57	816,755.59	1,010,748.67
Cash Balance	279,839.63	(179,659.10)	(213,929.38)	(409,570.59)	(90,286.83)	766,146.28

Land-of-Sky Regional Council
 Statement of Revenues and Expenditures by Period
 From 7/1/2020 Through 1/31/2021

1/1/2021 - 1/31/2021	Total
670.15	4,288.72
410.65	4,077.82
1,006.08	3,285.30
3,942.33	6,817.78
834.20	4,174.37
3,967.39	30,929.88
42,761.37	155,141.14
538.82	29,446.28
0.00	11,406.80
1,658.61	48,574.99
0.00	5,557.02
431.50	4,432.42
2,475.00	10,996.10
78,164.42	566,021.07
413,353.09	2,628,792.10
7,783.17	86,558.00
(78,164.42)	(566,021.04)
1,099.37	28,396.56
503,689.56	3,230,970.61
744,075.74	4,991,402.60
13,644.35	166,184.36



EXECUTIVE COMMITTEE AGENDA ITEM SUMMARY

Items: 3D – Workforce and Finance Staff Reclassifications

Nature of Items: Action Requested

Attachment(s): Workforce and Finance Staff Reclassifications Attachment

Background: Workforce and Finance Staff Reclassifications

The Executive Director plans to continue serving as the Workforce Director. Also, the Finance Manager is planning on retiring at the end of May 2021. To respond in the most cost effective and beneficial means to the Council, there will be several internal staff reclassifications in the Workforce and Finance Departments. Funds for the salary increases will come from the workforce budget and result in additional indirect to the Council. The Executive Director continuing to serve as Workforce Director will save the Council in excess of \$40,000 annually.

Responsible Staff: Nathan Ramsey, Executive Director

Suggested Motion: To approve the Workforce and Finance Reclassifications as proposed to be effective the next pay period.

MEMORANDUM

TO: Executive Committee
FROM: Nathan Ramsey, Executive Director
DATE: February 17, 2021

SUBJECT: Workforce and Finance Staff Reclassifications

Background: Staff reclassifications to address retirement of Arlene Wilson in the Finance Department and to allow the Executive Director to also continue serving as the Workforce Director.

Position	Current Salary	Proposed	Salary Increase	Grade
Finance				
Workforce and Accounting Specialist*	\$47,683	\$55,000	\$7,317	24
Payroll and Finance Specialist	\$52,055	\$55,000	2,945	24
Workforce				
Assistant Workforce Director*	\$57,337	\$62,337	\$5,000	27
Workforce Operations Specialist*	\$47,997	\$55,000	\$7,003	24

*Positions do not currently exist.

Staff Recommendation: Approve the staff reclassifications as proposed.



Assistant Workforce Director/Regional Business Services Coordinator Job Description

Department: Mountain Area Workforce Development
Reports to: Mountain Area Workforce Development Board Director

The Assistant Director and Regional Business Services Coordinator reports to the Director of the Mountain Area Workforce Development Board. This position assists the Director for the responsible for the proper and effective use of \$2.0 million to \$2.5 million provided annually to Buncombe, Henderson, Madison and Transylvania Counties in western North Carolina under the Workforce Innovation and Opportunity Act (WIOA). The position supports the Director as overseeing the performance of the Board and the administrative responsibilities related to the operations of the NCWorks Career Centers, WIOA Youth Programs and regional business services. The Assistant Director supports the Director and Board with preparation and facilitation of meetings and events, the formal strategic planning process, policy development, procurement of career center and youth program services, contract monitoring, program performance attainment, financial accountability and regional business services. The position is responsible for overseeing regional business services as well as supporting outreach to job seekers, businesses, elected officials and the region's residents. The position directly supervises the Board's Work-Based Learning Coordinator.

General Statement of Duties

The Assistant Director and Regional Business Services Coordinator provides a wide array of professional, technical and leadership functions for the Mountain Area Workforce Development Board. The position will serve as a leading point of contact between the Workforce Development Board and the businesses and industries in the four-county area.

Distinguishing Features of the Class

An employee in this class serves as a business/employer services coordinator in the Local Area as well as assistant to the Director of the Mountain Area Workforce Development Board (MAWDB). Work will include directing information to businesses/employers to make them aware of the services offered by the Workforce Development Board's Workforce Innovation & Opportunity Act (WIOA) Programs. The position will take leadership with developing, marketing and implementing Workforce Innovation and Opportunity Act (WIOA) services to assist employers in the four-county area. A special emphasis will be given to serving small businesses.

Priorities for the services will include those programs and initiatives identified by the MAWDB in the area of job training for new hires and existing workers. These activities will often entail providing assistance with related areas of business operations including: (1) recruitment screening and referral of job candidates; (2) the development of individualized and/or group training plans and contracts; (3) assistance with the invoicing, reporting and record keeping requirements associated with WIOA funding; (4) guidance with contract and regulatory compliance; (5) advising or assisting in the development of appropriate job descriptions and supervisory/training procedures; (6) referral to appropriate resources for assistance with workplace safety/risk management and/or concerns about various workplace/employment laws and regulations.(7) effectively using the NCWorks management information system.

The Assistant Director and Regional Business Services Coordinator may assist in coordinating regional and local business services including: (1) job fairs, (2) employer interview days, (3) collecting, posting and filling job orders; and (4) assisting designated clients with their job search activities.

The Assistant Director and Regional Business Services Coordinator will work closely with WIOA Counseling staff and workforce partners to coordinate the transition of clients from occupational skills training to employment. This may involve participating in workshops, small group or one-on-one counseling to prepare clients to meet/exceed employer expectations. Assistance may also involve job referral, job placement assistance or On-the-Job Training (OJT) enrollment.

The Assistant Director and Regional Business Services Coordinator will directly supervise staff assigned to the Business Services unit as determined by the MAWDB and the Workforce Board Director. This position reports directly to the Workforce Board Director.

Duties and Responsibilities

Essential Duties and Tasks

- Provides assistance to the Director to oversee all operations and programs of the Board including the WIOA Adult, Dislocated Worker and Youth programs.
- Identify resources and services that are already available in the community and provide this information to businesses and industry.
- Provides assistance to the Director to seek additional funding sources to support workforce development programs in the Local Area.
- Provides assistance to the Director in managing the budget of the Mountain Area Workforce Development Board as well as ensuring the financial and programmatic compliance to all federal, state, and local area mandates.
- Routinely collect anecdotal information from business clients on hiring and training needs and potential service needs that the NCWorks System, the Workforce Board and/or our business service partners can provide assistance with.
- Keep up-to-date on county and regional hiring opportunities and employment trends that present opportunities for OJT placements and/or job referral opportunities for WIOA and NCWorks customers
- Maintain effective relations with NCWorks and WIOA staff throughout the region to identify and serve clients who can benefit from the job opportunities identified by the business services unit.
- Periodically provide information to update www.mountainareaworks about the Workforce Development Board and the services available to businesses in the area.
- Become familiar with Work Keys, Career Ready 101 and the NC Career Readiness
- Certificate and market the value of the system to employers and encourage their registration on the Work Ready Communities website.
- Occasionally survey the community to identify areas of interests or needs that are related to Workforce Development.
- Develop and manage effective OJT contracts paying close attention to compliance with regulations, policies and procedures
- Assist businesses in the routine invoicing and reporting processes required for the OJT Contracts.
- Provide information and guidance for businesses with the development of Incumbent Worker
- Training grant applications and with all phases of contracting, reporting and invoicing when approved grants are awarded.
- Promote and elevate the awareness of the Mountain Area Workforce Development Board's Programs in the business community.
- Make public presentations and represent the regional and local workforce programs and NCWorks System at meetings and conferences in the business community.
- Develop and maintain effective working relationships with federal, state and local officials and employers in the community.
- Develop an effective working relationship with employers, educators, workforce partners, and the media and manage relations with them through multiple communication platforms.
- Consult with the Director on decisions of important consequence that may affect financial obligations or business/organizational/public relations and keep the Director and Workforce Board informed about program progress or issues.
- Exercise initiative, creativity, and independent judgment carefully in managing projects.
- Be responsive to other duties that may be assigned by the Workforce Development Board.

Additional Job Duties

- Performs related duties as required.

Recruitment and Selection Guidelines

Knowledge, Skills, and Abilities

- Knowledge of the Workforce Innovation and Opportunity Act (WIOA) and the programs resulting from the act.
- Knowledge of program rules, requirements and guidelines.
- Considerable knowledge of the service delivery agencies of the region.
- Ability to manage a multitude of programs.
- Ability to plan for effective programs and services.
- Ability to establish and maintain effective working relationships with a variety of diverse constituent groups.
- Ability to develop and manage budgets.
- Ability to plan and manage time.

- Ability to apply program guidelines to program activities.
- Ability to work with a variety of different agencies including for-profit, non-profit and governmental.
- Ability to supervise staff housed in different locations

Organization Conformance Standards for all positions:

- Perform quality work within deadlines with or without direct supervision.
- Interact professionally and courteously with other employees, customers and partners.
- Work effectively as a team contributor on all assignments.
- Understand the necessity to efficiently and effectively interact, communicate and coordinate work efforts with other employees and organizations in an effective manner to accomplish common task.
- Function in highly stressful circumstances.
- Maintain a high level of professionalism and to conduct business in an ethical manner at all times.
- Maintain regular and punctual attendance

Physical Requirements

- Work in this class is generally sedentary. Work does require the ability to talk to program participants, see printed materials and a computer screen, and the physical dexterity to operate a motor vehicle and office equipment. Work is required outside of the office so the ability to travel is a requirement of the job.

Desirable Education and Experience

- Candidates must have earned a Bachelors Degree in business administration, public administration, social sciences or a related field - Masters Degree preferred. Candidates must have an established record of leadership and at least 2 years experience in the administration of federally funded programs. Experience in the administration of workforce development programs is strongly preferred.

Special Requirements

- Possession of a valid North Carolina driver's license and a satisfactory driving record.

Land of Sky Regional Council - 2021



Workforce Operations Specialist Job Description

Department: Mountain Area Workforce Development
Reports to: Mountain Area Workforce Development Board Director

General Statement of Duties

Under general direction and supervision of the Director of the Mountain Area Workforce Development Board, the Workforce Operations Director performs a variety of specialized duties that involve the collection and reporting of data and the maintenance of a comprehensive department management information systems. Performs related duties as required.

Equal Opportunity Officer and Compliance Officer.

Distinguishing Features of the Class

NCWorks and FutureWorks Management Information Systems

Provides training to Program Managers on the WIOA program and the NCWorks Online Management System that is utilized for participant enrollment in WIOA programs, as well as file maintenance and structure, eligibility determination and data validation regulations, policies, guidelines and procedures. Organizes quarterly Program Manager meetings with training for all Program Managers (Youth, Adult, Dislocated worker) to discuss new procedures and analyze current information pertaining to WIOA regulations, policies, guidelines and procedures for eligibility determination, data validation, file structure and maintenance, enrollment and exiting, and performance goals and standards.

Responsible for NCWorks and FutureWorks Data Management with origination and implementation of reports and collection and communication of reporting to the State.

Computer Applications and Office Support

Creates, stores, retrieves, and maintains data for the four-county local area to use in, or in preparation of, a variety of specialized local and state required reports, pertaining to the regulations, policies, and procedures of Workforce Development, WIOA, and EEO. Oversees the enrollment and exiting of participants from WIOA and its programs, analyzes data concerning performance, and prepares monthly reports for the Board. As necessary, creates documents including forms, procedures and reports; assists other department personnel including preparation of manual and brochures; operates standard office equipment; and attends department meetings as requested. Prepares multiple reports on a regular basis for the Staff and Mountain Area Workforce Development Board.

Reviews the Local Area's written policies to ensure policies are nondiscriminatory. Develops and publishes the Local Area's procedures for processing discrimination complaints under 29 CFR Part 38, and ensures the procedures are being followed.

Communication and Program Support

Provides support to Program Managers relating to WIOA performance goals and operating standards, NCWorks Online Management System, eligibility determination, and data validation. Monitors and oversees programs for file structure maintenance, eligibility determination, and data validation requirements and procedures. Develops correspondence related to the position including letters, memos, emails and faxes; develops, organizes, and maintains training materials, and provides technical support and guidance for Program Managers; researches new technologies; assists with problem solving for the Program Managers, as well as Customer Service Training and Equal Opportunity Training.

As Equal Opportunity Officer, serves as the Local Areas liaison with the Civil Rights Center, updates forms, reviews folders, monitors worksites, interviews participants and their supervisors relating to work experience and on-the-job training programs for compliance with Equal Opportunity policies, procedures, regulations and laws. Reports directly to the appropriate official (including, but not limited to, the State WIOA Director, Governor's WIOA Liaison, Land of Sky Regional Council Executive Director) about equal opportunity matters. Undergoes training to maintain competency and oversees the development and implementation of the Local Area's Methods of Administration. Provides Equal Opportunity training for the Program Managers annually and when needed.

Duties and Responsibilities

Essential Duties and Tasks

- Responsible for on-site monitoring of the Workforce Innovation Act programs, incumbent worker program, on the job training, work experience and the Career Centers in Buncombe, Henderson, Madison, and Transylvania counties. The Career Centers and Contractors will be monitored once during the program year and WIOA programs will be monitored once during the program year.
- Maintain proficiency in NCWorks and FutureWorks Management Information Systems for the Local Area.
- Prepare written reports for WDB meetings, including statistical purposes to calculate enrollments, exits, delinquent keying, erroneous data, soft exit warnings, and any other data determined needed to monitor information keyed into the system by Contractor Staff that will impact performance measures.
- Spreadsheet Tracking
- Provide Information from the state required by the WIOA Director.
- Perform follow-up to monitoring, report recommendations and needed corrective action procedures to promote accuracy and operational efficiency.
- Assists Monitor In Annual Monitoring, Equal Opportunity Monitoring and Finance Monitoring.
- Technical Assistance provided to contractors in keying and uploading into the NCWorks System.
- Analyze programmatic data for evidence of deficiencies or lack of compliance with governmental regulations.
- Implements Policy and Guidelines.
- Establish and maintain operator files and records.
- Maintain proficiency in the NCWorks System and FutureWorks System in order to determine accuracy of goals set and achieved by participants.
- Attend training conducted by the Division of Workforce Solutions.
- Provide WIOA and NCWorks training for newly hired contractor staff; and to all contractor staff on an as needed basis.
- Provide quarterly NCWorks training sessions to contractor staff, as well as training as needed.
- Maintain and issue NCWorks I.D. and passwords to contractor staff and delete from the system terminated contractor staff.
- Attend all state NCWorks training sessions and attend the quarterly NCWorks Super Users Group meetings.
- Maintains Employer Code implementation and reporting.
- Serve as the Equal Opportunity Officer for the Local Area.
- Assists State and Local Analyst as needed, as well as Regional Boards.
- Serves as Member to the Youth Leads.
- Youth Committee Member.
- Maintains employer and provider information in NCWorks.
- Assists employers and providers to register in NCWorks.
- Oversees Business Services files for OJT, IWT, DW, Adult, Grants.
- Oversees Career Center Operations and Staff, as needed.
- Writes the 4 year Local Board Plan and updates annually.
- Maintains courses for the colleges in NCWorks.
- Transcribes minutes for MAWDB to be approved by the Board.

Additional Job Duties

- Other related duties as directed by the MAWDB Director or the Land of Sky Regional Council Executive Director.

Recruitment and Selection Guidelines

Knowledge, Skills, and Abilities

- Knowledge of utilization and purposes of Management Information Systems; basic Windows operating system; NCWorks Online Management System; FutureWorks Performance System, current versions of standard software applications (Microsoft software programs and Excel); file formats; and databases; WIOA regulations, policies, and practices in relation to eligibility and data validation requirements; Equal Opportunity laws and policies; standard clerical procedures and office operations, English grammar, punctuation, and spelling; technical writing; basic research techniques; standard types of office filing systems.
- Skills and abilities to maintain a database and management information system performing the following functions—access, store, and retrieve data, set up and maintain database files, produce a variety of reports from the database; operate standard office equipment; accurately prepare, create, edit, and design memos, reports, letters, and other documents; communicate effectively both in oral and written form; organize and prioritize work; read, interpret, and apply rules, laws, and procedures; follow instructions; research and resolve inquiries; work independently; establish and maintain cooperative working relationships with Program Managers and

administrators.

Organization Conformance Standards for all positions:

- Perform quality work within deadlines with or without direct supervision.
- Interact professionally and courteously with other employees, customers and partners.
- Work effectively as a team contributor on all assignments.
- Understand the necessity to efficiently and effectively interact, communicate and coordinate work efforts with other employees and organizations in an effective manner to accomplish common task.
- Function in highly stressful circumstances.
- Maintain a high level of professionalism and to conduct business in an ethical manner at all times.

Physical Requirements

- Must be able to perform the basic life operational skills of stooping, reaching, walking, lifting, fingering, talking, hearing, and repetitive motions.
- Must be able to perform sedentary work, exerting up to 25 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push or otherwise move objects, including the human body.
- Must possess the visual acuity to prepare and analyze data and figures, accounting, to operate a computer terminal, perform visual inspections and extensive reading.

Desirable Education and Experience

- Graduation from a four year college or university and/or relevant experience in workforce development or a related field.

Special Requirements

- Possession of a valid North Carolina driver's license.

Land of Sky Regional Council - 2021

Department: Finance
Reports to: Finance Director

General Statement of Duties

Performs responsible paraprofessional accounting functions for the finance operations in the COG.

Distinguishing Features of the Class

An employee in this class is responsible for performing accounts payable, data entry for general ledger, cash receipts, generating a variety of financial reports, and performing related fiscal duties. Work involves applying established accounting procedures, principles of bookkeeping, and basic fund accounting to the review and processing of accounting documents. Some judgment is required in selecting and applying appropriate procedures and a variety of manuals. Tact and diplomacy are required in dealing with vendors, coworkers and citizens in conducting Council business. Work is performed under regular supervision and is evaluated through observation, conferences, review of work, and audit of the records by an external auditor.

Duties and Responsibilities

Essential Duties and Tasks

- Prepares contract and program invoicing; prepares annual dues invoices.
- Compiles and generates reports concerning a variety of data, program information, and financial issues; submits reports electronically.
- Coordinates with program staff for processing of client payments within specific schedules; creates and sends monthly electronic payments.
- Files a variety of records and reports; searches records and reports for historical information
- Compiles and records a variety of fiscal data to create and submit a variety of reports

WORKFORCE SPECIFIC

- Reconciles expenditures and cash revenue for multiple grants to specialized software and with each of multiple sub-contractors monthly and performs year end close-out individual grants
- Assesses cash receipts and expenditures to insure receipts are sufficient meet cash needs; performs funds draw down.
- Performs cash draw downs on a reimbursement basis using careful analysis of expenses; reconciles cash revenue with LOSRC and state systems monthly and annually.
- Monitors and conducts assessments and provides financial technical assistance to staff on grant financial requirements; performs grant requisitioning, accounting, and reporting.
- Prepares workforce budget in consultation with the Finance Director and Workforce Director.
- Provides policy support for the workforce development program and ensures compliance with federal, state and local policies.
- Oversees all workforce training programs including short-term training, ITAs; Adult, Dislocated Worker and Youth work-experience, etc.
- Oversees all workforce grant programs including budgets, contracts, and compliance.
- Submits plans, reports and other documents to the WISE system.
- Supports the financial monitoring process by the Division of Workforce Solutions

LAND OF SKY REGIONAL COUNCIL BOARD OF DELEGATES

- Supports the Board of Delegates by taking minutes at the Executive Committee and Board of Delegates meetings
- Provides other support for the Board of Delegates and Executive Committee as needed.

Additional Job Duties

- Backs up other office staff.
- Performs related duties as required.

Recruitment and Selection Guidelines

Knowledge, Skills, and Abilities

- Knowledge of paraprofessional accounting principles and practices.
- Knowledge of laws, general statutes, rules, and regulations governing specific municipal accounting tasks.
- Knowledge of the application of information technology including specialized financial software, spreadsheets, and databases and use of peripherals.
- Ability to compile, evaluate, and reconcile a variety of accounting records and reports as well as the ability to make arithmetic computations accurately and with reasonable speed.
- Ability to perform a variety of fiscal or accounting functions and to change priorities quickly and maintain accuracy level.
- Ability to develop and maintain working relationships with a variety of people, including vendors, general public, program participants, coworkers and supervisors.
- Ability to communicate effectively in oral and written forms and be able to set priorities and to manage time effectively for self and others as appropriate.
- Ability to meet deadlines.
- Accuracy in preparing entries, reports, etc.

Organization Conformance Standards for all positions:

- Perform quality work within deadlines with or without direct supervision.
- Interact professionally and courteously with other employees, customers and partners.
- Work effectively as a team contributor on all assignments.
- Understand the necessity to efficiently and effectively interact, communicate and coordinate work efforts with other employees and organizations in an effective manner to accomplish common task.
- Function in highly stressful circumstances.
- Maintain a high level of professionalism and to conduct business in an ethical manner at all times.
- Maintain regular and punctual attendance

Physical Requirements

- Must be able to physically perform the basic life operational functions of lifting, grasping, fingering, talking, hearing, and repetitive motions.
- Must be able to perform sedentary work exerting up to 10 pounds of force occasionally, and/or a negligible amount of force frequently or constantly to move objects.
- Must possess the visual acuity to prepare data and statistics, work with accounting processes, operate a computer terminal, and do extensive reading.

Desirable Education and Experience

- Graduation from a two year college with a major in accounting and considerable experience in an automated fiscal or accounting environment, preferably in the public sector; or an equivalent combination of education or experience.

Land of Sky Regional Council - 2021

Department: Finance
Reports to: Finance Director

General Statement of Duties

The primary purpose of this position is to perform responsible paraprofessional payroll and accounting functions.

Distinguishing Features of the Class

An employee in this class is responsible for payroll and related payroll tax and retirement plan processes. Emphasis of the work is on developing and following procedures and work processes to ensure accuracy of payroll and compliance with federal and state laws regulating employment, leave, overtime, and Council pay and benefit policies. Work requires a more detailed understanding of the design and functionality of the Council's pay and benefits program and how it is integrated into the Council's accounting and budgeting process. Work also involves applying established accounting procedures, principles of bookkeeping, and basic fund accounting to the review and processing of accounting documents. Employees in this class exercise a considerable degree of independence of action on cyclical payroll processing and judgment in the interpretation and application of payroll and benefit policy and practices. Work requires judgment, discretion, and confidentiality when accessing payroll and personnel records. Work is evaluated on attainment of individual performance objectives by regular conferences, observation, feedback from departments and employees, and review of reports.

Duties and Responsibilities

Essential Duties and Tasks

- Manages the biweekly payroll process; pays employees in accordance with payroll laws, regulations and Council policies. Calculates payroll, voluntary and mandatory deductions, and tax withholdings; prints and distributes earning statements; and transmits direct deposits.
- Processes all payroll tax reports and payments, including federal and state income tax and unemployment reports.
- Processes all Local Governmental Employees' Retirement System (LGERS) and 401(k) plan reports and payments.
- Distributes payroll to various general ledger grant codes.
- Coordinates payment and reconciliation of benefit invoices and garnishments with accounts payable and benefit providers.
- Maintains employee database for new hires, rehires, promotions, and terminations, rate changes, income tax withholdings, insurance withholdings, 401(k) withholdings and loans, garnishments, annual and sick leave accruals, PEHP accruals, and other voluntary withholdings.
- Tracks and maintains annual and sick leave accruals, 401(k) eligibility, PEHP plan eligibility and imputed income on group-term life insurance over \$50,000.
- Sets up and maintains deductions and earnings codes in accordance with federal and state tax laws and LGERS and 401(k) plan requirements.
- Prepares monthly journal entry to accrue annual leave, including allocation by general ledger grant code.
- Prepares accrued payroll and accrued annual leave schedules and journal entries for year-end.
- Prepares W-2s and W-3s; reconciles data and reviews for accuracy. Distributes W-2s to employees and submits W-2 copies and W-3 to the Social Security Administration.
- Prepares annual workers compensation insurance audit report.
- Prepares various payroll and retirement reports for annual audit.
- Assists with various annual budget reports.
- Processes wage verification reports and government surveys.
- Responsible for aging finance related needs, which includes preparing invoices, report ring, reviewing data in Arms, and communicating with aging providers.
- Distributes management reports, and provides information requested by department heads and employees.
- Prepares accounting data for entry in to the computer; keys data to include processing of edit list, check edit list, check processing, and other accounting entries.
- Researches inquiries regarding purchase orders, requisitions, payments, and other accounting issues.
- Coordinates with program staff for processing of client payments within specific schedules; creates and sends monthly electronic payments.
- Files a variety of records and reports; searches records and reports for historical information.

- Compiles and records a variety of fiscal data to create and submit a variety of reports.

Additional Job Duties

- Enters/updates vendor information in accounting software system.
- Prepares and submits IRS Form 1099s annually.
- Serves as custodian of petty cash.
- Backs up other finance office staff.
- Performs related duties as required.

Recruitment and Selection Guidelines

Knowledge, Skills, and Abilities

- Considerable knowledge of payroll and benefit principles and practices.
- Considerable knowledge of the laws, rules, and regulations that apply to payroll and benefit policies and practices in the public sector.
- Considerable knowledge of federal and state tax laws and guidelines.
- Considerable knowledge of payroll and accounting software applications.
- Considerable knowledge in record management procedures and practices.
- Considerable knowledge of office practices and procedures in a Finance Department environment.
- Knowledge of paraprofessional accounting principles and practices.
- Knowledge of the design and administration of employee insurance and retirement plans.
- Ability to compile, evaluate, and reconcile a variety of accounting records and reports.
- Ability to apply basic payroll and accounting principles and practices in problem solving challenges arising in payroll administration.
- Ability to formulate ideas for management leading to enhance payroll and benefit policy, practices, and procedures.
- Ability to maintain the confidentiality of payroll and personnel records.
- Ability to compile, evaluate, and reconcile a variety of accounting records and reports as well as the ability to make arithmetic computations accurately and with reasonable speed.
- Ability to perform a variety of accounting functions and to change priorities quickly and maintain accuracy level.
- Ability to communicate effectively in oral and written forms.
- Ability to set and follow effective work priorities and meet established deadlines.
- Ability to establish and maintain effective working relationships with other staff, department heads, employees, and the general public.
- Skill in the use of office-based computer hardware and software applications including Microsoft Excel.
- Skill in preparing payroll reports for management.
- Accuracy in data entry and ability to proof own work.

Organization Conformance Standards for all positions:

- Perform quality work within deadlines with or without direct supervision.
- Interact professionally and courteously with other employees, customers and partners.
- Work effectively as a team contributor on all assignments.
- Understand the necessity to efficiently and effectively interact, communicate and coordinate work efforts with other employees and organizations in an effective manner to accomplish common task.
- Function in highly stressful circumstances.
- Maintain a high level of professionalism and to conduct business in an ethical manner at all times.
- Maintain regular and punctual attendance.

Physical Requirements

- Must be able to perform the basic life operational skills of talking, walking, lifting, reaching, standing, fingering, feeling, hearing and repetitive motions.
- Must be able to perform light work exerting up to 20 pounds of force occasionally and or 10 pounds of force frequently to lift, carry, push, pull or otherwise move objects.
- Must possess the visual acuity to prepare data and statistics, to perform accounting, to operate a computer, and to read extensively.

Desirable Education and Experience

- Graduation from a two year college with a degree in accounting or related field and considerable experience in payroll administration in a computerized environment; or an equivalent combination of education or experience.
- Experience processing payroll in a North Carolina local government environment.



EXECUTIVE COMMITTEE AGENDA ITEM

- Item Number:** 3E – Selection of LOSRC Managed IT Services Provider
- Nature of Item:** Action Requested
- Attachment(s):** Managed IT Services Provider Memo Attachment
- Background:** LOSRC contracts with VC3 to provide Managed IT Services. The Council released a Request for Proposals (RFP) in August 2020 for Managed IT Services. Six proposals were received and staff recommends that the Council select Epsilon as our IT Managed Services provider. Epsilon’s proposal will save the Council \$50,000+ annually.
- Responsible Staff:** Nathan Ramsey, Executive Director
- Suggested Motion:** To authorize staff to enter into a three-year contract with Epsilon for Managed IT Services..

MEMORANDUM

TO: Executive Committee
FROM: Nathan Ramsey, Executive Director
DATE: February 17, 2021

SUBJECT: LOSRC Managed IT Services

Background: VC3 has been the LOSRC Managed IT Services provider since 2012. VC3 was selected as the vendor through sole source contract. VC3's contract with LOSRC ended in December 2020. Prior to 2012 LOSRC provided IT services internally with a 1.0 FTE IT Director. The transition to VC3 was made to allow for remote working flexibility among other reasons.

In August 2020, LOSRC released a RFP for Managed IT Services. The procurement process took longer than anticipated. LOSRC entered into a six-month extension with VC3 through May 2021 to allow for more time to evaluate the proposals submitted pursuant to the RFP.

LOSRC received six (6) proposals and the proposals are listed following:

1. VC3 – Columbia, SC - \$10,069.90/month (currently paying \$12,000/month) - Began service with VC3 in 2012 and paid approximately \$13,000 in implementation fees, there would not be an additional implementation fee if the contract with VC3 was extended.
2. Advanced Business Equipment – Asheville, NC - \$12,803.00/month – proposal did not mention upfront costs
3. Call S2 Tech – Winston-Salem, NC - \$10,618.34/month – Project Work excluded from bid
4. Electronic Office – Asheville, NC – Option 1: \$9,991.00/month with \$20,000 upfront cost – Option 2: \$8,491.00/month with \$60,812.38 upfront cost
5. Ims Solutions Group – Greenville, SC - \$9,945/month with \$22,964 setup
6. Epsilon – Asheville, NC - \$6,6624.40/month with \$20,700 implementation

Staff Recommendation: Staff recommends that LOSRC select Epsilon to be the IT Managed Services provider for the Council based on the relative cost compared to the other proposals, customer service offered by Epsilon, ability to support the needs of LOSRC staff and programs and experience of other local governments utilizing Epsilon as their IT Managed Services provider. The selection of Epsilon will save LOSRC \$50,000+ annually compared to the current contract. These savings will significantly reduce our administrative overhead as IT is our largest expense outside of the building lease/purchase and personnel.

1. Economic & Community Development/Transportation
 - a. Planning Services
 - The Grey Mill Apartments in Hendersonville has been awarded a NC Main Street award for best Adaptive Reuse project. LOSRC applied for and administered NC Commerce Neighborhood Revitalization Program funding (\$500,000) for the project.
 - Erica Anderson joined a panel on Regional Resilience & Innovation for **ReCONNECT for the Future, the Institute for Emerging Issues' virtual Emerging Issues Forum** held on February 15-18.
 - Staff are preparing to review draft Census data in anticipation of Apportionment Data and the Redistricting data later this summer. Please connect with us if you would like to discuss the 2020 Census data timeline.
 - LOSRC launched the Regional Stormwater Services Program to support small MS4s and interested communities with stormwater management and MS4 stormwater compliance.
 - LOSRC is kicking off the Regional Resilience Advisory Board in February to guide the continued development of the regional resilience assessment and action planning.
 - WestNGN hosted a Digital Inclusion Planning Kick off event with approximately 150 participants. This event brought in partners in education, government, healthcare, non-profits, providers, and citizens to start looking at assets and opportunities for Digital Inclusion in the region. If you missed this event or want to start a conversation about what needs to be in the plan contact Sara Nichols at sara@landofsky.org. This project is part of the BAND-NC grant from the Institute of Emerging Issues.
 - Town of Mars Hill awarded Downtown WIFI project from ARC. This project also partners with Madison County and Hometown Strong to start creating more public places to connect.
 - The annual Broadband Leadership Forum is going to be March 2nd. This event will bring in local, state, and national level leaders to discuss changes in policy, funding, and technology that may occur in 2021.
 - Clean Vehicles Coalition hosted 2 Virtual Site tours, one for the City of Hendersonville with Dominion Energy, and second with MB Haynes with Alliance AutoGas. These site tours help people learn about alternative fuels from organizations that have made the switch to a cleaner energy source. Events were recorded and can be found on the LOSRC Youtube page.
 - WestNGN is working on getting better broadband data to help leverage more broadband investment to the region. We have been working with Dogwood Health Trust and Southwest Commission on putting outreach materials and marketing for the NC Broadband Survey. This project involves a video series

released on Fridays through the month of February that can be found on the Land of Sky Economic and Community Development social media accounts (facebook, twitter, and linkedin) and other social media content. Please help by sharing these materials with your network so we're ready for the next rounds of funding. Contact Sara Nichols at Sara@landofsky.org for more information about where the missing data for your community may be.

- ARC Community Center WIFI is making progress! We have public wifi access set up in the Leicester, Balsam Grove, and Broad River Community Centers! These sites have been identified as areas with gaps in widespread broadband coverage and are addressing needs for business, education, telehealth, and more.
- LOSRC and its Waste Reduction Partners program are hosting an 11-week training course for municipal wastewater treatment operators presented by USEPA. The course covers optimization of nutrient removal and energy savings. More information here
- The 5-Year Strategic Consolidated Housing and Community Development Plan has been completed and submitted to HUD for the Asheville Regional Housing Consortium to guide the use of HOME funds for the region and CDBG funds for the City of Asheville.
- LOSRC is leveraging this experience to support the newly formed HOME Consortium in Region A, and launching their consolidated planning process in January.
- NC DEQ 205j funding has been awarded for stormwater system inventories for the towns of Fletcher and Woodfin, as well as for an integrated Inspection and Maintenance documentation system.
- LOSRC has been selected to participate in USEPA's Greening America's Communities program, which will provide a conceptual level design for a hazard mitigation project.
- Phase 3 of the Regional Resilience Assessment has been completed, which includes a vulnerability and risk (V/R) assessment for residential properties and flooding, landslide and wildfire hazards. Both hazard exposure and V/R for multiple types of land uses and community assets can be explored via the interactive web application AccelAdapt (<https://landofsky.acceladapt.com/>).
- Received \$22,250 grant from DHT for broadband survey marketing support for Land of Sky and Southwestern Commission.
- LOSRC has received technical assistance awards from EDA and ARC totaling \$316,538.
- Submitted CDBG-Infrastructure grant application for the City of Brevard.
- Completed and submitted the regional Housing Analysis and Plan to HUD for the City of Asheville.
- Assisted submit several GREAT broadband applications on behalf of our region and providers. Two projects in the region were selected for funding – Transylvania County and Buncombe County!
- Submitted multiple competitive grants to EDA, ARC, FEMA, and DEQ, including reshoring manufacturing focused on the outdoor gear sector in

collaboration with Southwestern Commission and High Country Council of Governments.

- Waste Reduction Partners has been hosting webinars on COVID-19 reaching over 500 participants.
- Partnering with the AAA team to assist administer the CARES Act funds.
- Submitted a \$160,000 grant application to the FEMA BRIC program through NCDPS in partnership with several entities.
- Partnering with the Chambers of Commerce, Small Business Support Agencies, nonprofits, and economic developers to assist small businesses through COVID-19 impacts.
- Facilitating the Regional Solid Waste Managers Forum and Recycling Program.
- Contracting with several towns for zoning and mapping assistance including Flat Rock, Marshall, Mars Hill, Andrews, and Montreat.
- Working with regional partners to identify Affordable/Workforce Housing opportunities for short- to mid-term solutions.

b. Transportation Services

- RPO and LOSRC staff have supported Transylvania County Public Transit now known as Transylvania in Motion, (TIM's) with the development and mapping of their new fixed route.
- RPO staff continues to work with local partners and NCDOT on project design and development
- RPO staff serving as NCARPO Association President, the NCARPO is the statewide organization representing Rural Transportation Planning Organizations in NC
- RPO staff working with SWRPO, Great Smoky Mountains National Park Staff and LOSRC staff on the development of CMAQ, Congestion Mitigation and Air Quality, funding applications. These funds support ongoing air quality education and outreach programs in the Smoky Mountain Region
- RPO staff served on the FTA 5307 Urban Transit Funding selection committee for Haywood County
- RPO staff is surviving on the steering committee for the FBRMPO Regional Transit Study
- MPO staff is participating on NCDOT's Statewide Resiliency Planning Workgroup to help identify how resiliency challenges to transportation infrastructure (rockslides, floods, wildfires) can be incorporated into the planning process to evaluate transportation needs and planned improvements
- MPO staff is participating on a VMT reduction work group with NCDOT. The work group is looking at the potential efficacy in a number of efforts to reduce the amount that people drive in metropolitan areas in North Carolina.
- The MPO is in the process of approving more than \$300,000 in FTA Job Access Reverse Commute Funding (JARC) to transit providers in the region
- The MPO held a training session for Locally Administered Projects management for jurisdictions that have been awarded federal transportation funds through the MPO on February 18, 2021.

- The MPO is continuing to work through a Regional Transit Feasibility Study. <http://frenchbroadrivermpo.org/regional-transit-feasibility-study/>
- The MPO held its final design workshop on the Hendersonville Corridor Study on February 10, 2021. <http://frenchbroadrivermpo.org/regional-transit-feasibility-study/>
- MPO staff assisted with the procurement of transit services for Haywood County as it transitions to an “urban” transit provider under FTA rules and regulations.
- The MPO is currently programming a number of projects into the Transportation Improvement Program, utilizing its direct allotment of federal transportation funds. These projects includes:
 - Engineering and Construction for three phases of the Ecusta Trail
 - Construction funding for improvements on Coxe Avenue
 - Additional funding for construction of the North RAD Greenway
 - Engineering and Construction for the Clear Creek Greenway
 - Construction funds for bike/ped upgrades on Haywood Road in West Asheville
 - Construction funds for an extension of sidewalk on Broadway Avenue
 - Construction funds pedestrian improvements at the I-240/Charlotte Street Interchange
 - Construction funds for pedestrian safety improvements at various sites around the City of Asheville
 - Construction funds to add a signal at Biltmore Avenue and White Fawn Drive
 - Additional construction funds for the Riverwalk Greenway in Black Mountain
- Continuing to work with the City of Asheville on the Close the GAP Plan (Greenways, ADA, and Pedestrian)

2. Workforce Development

- We have made several board staffing changes to reflect that we will not hire a Workforce Director and the Executive Director will continue to serve in this role. Barbara Darby has been named Assistant Workforce Director/Business Services Leader, Melissa Wright has been named Workforce Operations Specialist and Zia Rifkin has been named Workforce and Accounting Specialist. Not filling the Workforce Director role will save our board significant annual funding.
- Christy Cheek, Education and Work-Based Learning Coordinator with MAWDB, was a presenter at the NC Apprenticeship Accelerator 2.0 event. This event is a partnership between ApprenticeshipNC, NC Department of Public Instruction, and ACT Work Ready Communities.
- Barbara Darby made a workforce development presentation to Leadership Asheville.
- We are making a special effort to help the counties in our region “Work-Ready Certified”, currently on Transylvania County has secured this designation.
- We have released a RFP for NCWorks Dislocated Worker Outreach to connect more dislocated workers with our region’s NCWorks Career Centers and community colleges to support them with education, training and employment.

- We have released a RFP for outreach to support the Land of Sky Education & Workforce Collaborative which is our region's postsecondary credential attainment effort aligned with My Future NC. This effort is funded by the John M Belk Endowment. Our region is the pilot in NC for a regional postsecondary credential attainment effort.
- We have received positive news from the ARC for a grant application in partnership with Southwestern Workforce Development Board for \$500,000. The Appalachian Regional Commission (ARC) Inspire (Investments Supporting Partnerships in Recovery Ecosystems) grant will support recovery to work. Dogwood Health Trust provided a professional grant writer for this project and they have agreed to match the grant award (1:1) from ARC if we are successful.
- Our Board staff are working closely with multiple partners, including but not limited to the Asheville Area Chamber of Commerce, NC Community College System and AB Tech, to support the Pratt & Whitney project. Mountain Area Workforce Development Board provided workforce studies, letters of support and other assistance to this project over the last 18+ months during the recruitment phase. Now the hard work really begins. Kevin Kimrey, AB Tech Director of Economic & Workforce Development will make a presentation at the board meeting on the status of this project and the workforce development efforts to support the talent needs of Pratt & Whitney.
- We have submitted a request to the NC Department of Commerce to authorize expenditures for virtual training platforms and outreach to support Pratt & Whitney.
- We are in the early stages of planning the spring 2021 WNC Career Expo. We are planning an in-person hiring event in the spring consistent with COVID19 restrictions. There will also be an online component to the career fair in addition to the in person career fair.
- Despite the tens of thousands of layoffs impacting our region, we still have many employers hiring. Our career center managers are indicating demand for talent by employers is now as great or greater as it was prior to the pandemic. Our board is maintaining a list of current job openings to highlight that there are still jobs available. This list is in addition to the thousands of job opportunities in our region available through NCWorks.gov. We are trying to share the news that despite a historically elevated unemployment rate, many employers in our region are now hiring.
- We have developed a professional NCWorks newsletter that is being sent to over 18,000 individuals in our Local Area registered on NCWorks.gov. This is one of our most effective and least costly ways to reach job seekers.

3. Administration

- NC State University's Rural Works internship program has reached out to us about the opportunity to host a NC State University student this summer as an intern. The internship will be paid for by a grant from the State Employees Credit Union (SECU).

- Continuing to host weekly COVID19 calls on Thursday at 1:00 pm, next call on Thursday, February 25 will feature Agustin A. Velasquez, Partnership Specialist, Atlanta Regional Census Center, Field Division – North Carolina, US Census Bureau. We have hosted calls recently featuring NC Department of Public Instruction Superintendent Catherine Truitt and NC Department of Labor Commissioner Josh Dobson.
- Hosted a retirement event for Bill Eaker to celebrate his 40+ years with Land of Sky Regional Council, the event featured an online meeting with 60+ participants and a clean vehicle drive by.
- Hosted the NC Association of Regional Councils of Governments (NCARCOG) Forum meeting which included representatives from our state's 16 COGs.
- Christina Giles is representing the Council on a statewide team to create a NCARCOG Impact Report. We anticipate we will create a regional impact report based on this template.
- Made a presentation to the Hendersonville Rotary Club on our region's economy.
- Made a presentation to the Council of Independent Business Owners (CIBO) about how the pandemic has impacted our region's economy.
- We have selected Epsilon as the Council's IT Managed Services provider following a procurement process. Epsilon will save the Council over \$40,000 annually.
- Hosted mandatory staff training for our Council's "The Manual"/Handbook held in partnership with Craft HR Solutions and the Council's Legal Counsel.
- Diversity, Equity & Inclusion committee is continuing to meet biweekly with support from Craft HR Solutions. The committee is focused on staff training, external outreach, review of our personnel policy and employee handbook, hiring practices among other efforts. One goal of this effort is by 2022 our staff will reflect the diversity of our region.
- We offered collective collective impact training to staff on January 14 and 15. Leslie Anderson provided the training. 20 LOSRC staff participated and 5 staff from Southwestern Commission joined us.
- We have contracted with Deborah Miles to provide Equity, Diversity and Inclusion training to staff. Deborah was selected based on evaluation from the Council's EDI committee.
- Submitted a request to the John M Belk Endowment (JMBE) for \$200,000 to support the Land of Sky Education & Workforce Collaborative. JMBE has already provided \$200,000 and they have been very pleased with the work of our region.
- Made presentations to the Buncombe County Commissioners and the Transylvania County Commissioners.
- Monthly staff evaluations are in process following the tool developed with the assistance of Craft HR Solutions.
- Danna held new employee orientation meetings for new staff members
- Supporting staff telework needs and many virtual meetings.
- Hosted multiple meetings on behalf of the NC Association of Regional Council of Governments (NC ARCOG).

- Met with Triangle J COG to assist in development of regional EDI training for local government staff.
- Working with Susan Russo Klein on moving forward with the LOSRC nonprofit “Friends of LOSRC“, we are waiting on approval from the Internal Revenue Service.
- Working with the five Chambers of Commerce in Buncombe, Haywood, Henderson, Madison and Transylvania Counties. The chambers would like to retain an outside firm to review the strategic plans of the chambers and local governments to determine areas of agreement for potential focus. LOSRC will assist in securing funding to support this effort and is incorporating this work into the CEDS.
- Hosted quarterly managers meeting.
- Participated in job interviews for Aging, ECD and Finance.

4. Area Agency on Aging

Upcoming Events

The Regional Aging Advisory Council will meet on Thursday, March 11, at 10:00am via Zoom. The presentation will highlight the work to establish a Buncombe County Active Aging Center, a “one stop shop” for services and activities for older adults in caregivers. Contact LeeAnne Tucker if you’re interested in attending.

Senior Tar Heel Legislature: The NC Senior Tar Heel Legislature will meet virtually on March 18 from 11:00am to 2:00pm. This will be the first meeting held in over a year.

Home and Community Care Block Grant Services: January 2021

Adult Day Care/Health Hours Provided	Meals Served	In-Home Aide Hours	Legal Services Hours	Transportation Trips	Home Improvement Projects
3,163	76,762	13,530	459	17,934	10

Health Promotion/Disease Prevention: Welcome Brea Kuykendall to Land of Sky Regional Council! She was hired in February as the new Aging Program Specialist. Brea is a lifelong resident of the Asheville area. She has degrees from Western Carolina University: BS in Business Administration and Law and a Master’s in Health Sciences. Her research project proposal was “The Impact of COVID-19 on Mental Health for Rural Communities.” She has extensive experience with Medicare, Medicaid, Blue Cross Blue Shield, and commercial/private insurance, and is well versed in HIPAA compliance.

Family Caregiver Program: We are launching a second *Harnessing Tech to Connect for Caregivers* in March. The Division of Adult and Aging Services has received funding from the CARES Act to purchase Trualta, an online program that prepares & supports families to extend the length of time that seniors age-in-place by building skills to help

families manage care at home. This program will be accessible to Land of Sky's Family Caregiver Program.

Senior Companion Program: The program remains on pause, with our temporary stipends extended until the end of March 2021 for volunteers. Our volunteers have been running errands for their clients, in earnest, since November 2020. Most are in touch with their clients daily and keeping the program alive, in a socially distanced environment. We have recruited 3 new volunteers who are in the process of training to become a Senior Companion volunteers. We have launched a recruitment strategy that is covering Henderson County through radio ads starting March 2 for two months. We are being interviewed on March 2, at 8:05am at WHKP. In Madison County, we have begun radio ads and have a running interview each second Tuesday of the month at 9:00am on WHBK. We are working with Transylvania County and will hopefully have advertisements on their local radio station soon. We will be spotlighted on WLOS on Sunday, May 30, at 7:55am and will have two advertisements prior to our spotlight. We are using this "pause" time to bring new folks into the fold of being a Senior Companion Program volunteer.

Ombudsman Program: The Ombudsmen are continuing to follow the final re-entry plan from NCDHHS which outlined the safe procedures and protocol that are to be followed when resuming facility visits. Updated regulations are also being followed. Facility visits have not been able to be completed on a consistent basis due to the County Positivity Rates and COVID-19 Outbreaks.

Ombudsmen continue to advocate for residents through phone calls, email, and video calls. Ombudsmen are also in contact with facility staff to provide information, support, and review of new regulations. Informational emails regarding COVID-19 vaccinations, activities, and compassionate care visits were sent to facility Administrators, Social Workers, and Activity Directors.

Ombudsmen stay up-to-date on facility regulations around COVID-19 by attending numerous meetings. The State Ombudsman Office holds biweekly meetings for all NC Ombudsmen, and on alternate weeks, the North Carolina Ombudsman Members meet to discuss pertinent issues. The Ombudsman Program is also holding virtual meetings to discuss issues around COVID-19 and how various states are handling the pandemic.

Other updates:

- Regulations continue to state that the Community Advisory Committee (CAC) continues to be unable to visit facilities however committee meetings are being held virtually and continuing education opportunities are being provided.
- CARES Act Funding will be utilized to provide personal amplifiers to facilities. The funds have also been used to create postcards about stimulus checks. These postcards have been mailed to all facilities in Region B and will be provided to residents.
- Three Aging Sensitivity classes have been scheduled. The Ombudsmen provide the training to the Blue Ridge Community College nursing assistant students in Henderson and Transylvania Counties.

- Zakit Levine, a student from Mars Hill University, is a new intern who is working with the Ombudsman Program until May 2021. Zakit is assisting the program in updating the Long Term Care Handbook and creating new presentations that will be provided to facility staff (i.e.: resident rights, managing difficult behaviors, etc.). She is also attending meetings which will allow her to learn not only about our program but about other issues within the aging community.

Foster Grandparent Program: Earlier in the year, Corporation for National and Community Service (CNCS) released a new brand strategy for the future, announcing it will now operate as “AmeriCorps.” This rebranding is part of a larger effort to grow awareness of service opportunities for all Americans as well as to focus resources on promoting fewer brands to support all of our programs and build on AmeriCorps’ brand equity. Along with the new name, CNCS revealed a new visual identity for the agency and all its programs under the two brands – **AmeriCorps** and **AmeriCorps Seniors** – to talk about CNCS programs collectively. Senior Corps is now AmeriCorps Seniors. While the agency’s operating name is “AmeriCorps,” its legal name will remain CNCS. The programs, their names, and their funding streams remain unchanged.

Volunteers of the Foster Grandparent Program remain on “pause” during the COVID-19 pandemic until it is safe for them to return to service. Our federal funder, AmeriCorps, has been responsive to the impact of COVID-19 on our program. AmeriCorps has authorized a temporary stipend payment to volunteers while our programs are on hold, through March 31. Volunteers are receiving regular phone calls from staff and mailings of relevant and educational materials to keep them informed and engaged. Volunteers also attend monthly in-service calls.

Foster Grandparent Program would also like to welcome Mackenzie Warren, a social work intern from Western Carolina University. Mackenzie will be working with our Foster Grandparent and Senior Companion Programs until May 2021.

Project C.A.R.E. (Caregiver Alternatives to Running on Empty): Five additional dementia caregivers have been enrolled for services (and are receiving services) since last report. 98% of the State Project C.A.R.E. respite funds have been distributed to 62 caregivers across the 15-county Western Project C.A.R.E. region and 64% of what has been distributed has been utilized.

As mentioned in the last report, Western Project C.A.R.E. has a secondary funding source this year: \$17,000 from the NC Lifespan Respite Care Coalition. These funds are being distributed in \$500 increments to newly enrolled caregivers. Respite options for caregivers are limited this year due to COVID. Most are choosing to hire private in-home caregivers to provide the respite care since overnight short-term facility care isn’t feasible at this time due to COVID protocols, most adult day cares are temporarily closed, and...as always... in-home care services provided by agencies are significantly more costly than services

provided by freelance independent contractors and often times not as reliable or trusted by the caregiver.

MFP Transitions Program: Money Follows the Person (MFP) is new to Land of Sky Regional Council; however, the program itself has been around since 2005. The program helps the elderly and disabled transition from nursing facilities to their own home in the community or to live with family members. The program currently consists of 13 participants with five participants close to final transitioning. One individual will transition to his own apartment in Asheville and four other participants will be transitioning home with their family members. The goal is to have these participants home by May 1, 2021.

5. Mountain Mobility

- Mountain Mobility is working diligently to provide transportation to COVID vaccine sites for anyone in Buncombe County who needs transportation, regardless of whether or not he/she is a current passenger. Additionally, we are working to provide transportation for the County's displaced/homeless population to a dedicated vaccine clinic in March.

6. NEMT

- There is significant uncertainty at the state level with Medicaid Transformation and LOSRC will be prepared to support Buncombe County as needed.
- Preparing a plan to provide NEMT services in FY20-21 as needed by Buncombe County.

7. Finance

- The auditors will begin compliance work in March. The major programs this year will be Aging and the Brownfields Program.
- Interviews for the Finance and Administrative Clerk are scheduled for the week of February 24. We have four qualified candidates.
- The budget process for fiscal year 21-22 is underway. Meetings with Aging and ECD are scheduled for February 19th.
- We are waiting for the US Department of Interior to approve the indirect rate for next year. The proposal was submitted in December. The rate was approved in March last year. The current rate is 40.63% and the proposed rate for next year is 44.22%.