

**Camden County Board of Commissioners  
Regular Meeting  
February 17, 2014  
7:00 P.M. - Regular Meeting  
Closed Session Following  
Historic Courtroom, Courthouse Complex  
Camden, North Carolina**

**MINUTES**

The regular meeting of the Camden County Board of Commissioners was held on February 17, 2014 in the Upstairs Historic Courtroom, Camden, North Carolina. The following Commissioners were present:

Chairman Garry Meiggs, Vice Chairman Michael McLain,  
Commissioners Sandra Duckwall and Randy Krainiak;  
Commissioner Clayton Riggs was present via Remote Participation (telephone).

Also attending were County Manager Michael Renshaw, Clerk to the Board Ashley Honaker, and County Attorney John Morrison.

Present for purposes of making a presentation(s) or providing supporting information for agenda items were the following persons:

<b>Name Town of Residence:</b>	<b>Title:</b>	<b>Purpose / Representing:</b>	<b>Agenda Section:</b>
Kim Carven Shiloh, NC		Public Comments Regarding MediaCom	Public Comments Item # 1
Paul Pullaski, Camden, NC		Public Comments Regarding MediaCom	Public Comments Item # 1
Dan Stuhr	Director of Operations	MediaCom	Presentations Item # 3.A.
Danielle Barco	Extension Agent	NC Cooperative Extension Service	Presentations Item # 3.B.
Dave Parks	Zoning Officer	Camden County Planning Department	Public Hearings Item # 4.A.
Charles & Teresa Harris Chesapeake, VA	Adjacent Land Owners	Speak in opposition to rezoning request of Britton J. Overton	Public Hearings Item # 4.A.
Lisa Anderson	Tax Administrator	Monthly Tax Report for the month of December 2013	New Business Amended Item # 5.A.

**Regular Session, 7:00 P.M.**

Chairman Garry Meiggs called to order the February 17, 2014 meeting of the Camden County Board of Commissioners at 7:00 PM.

**Invocation and Pledge of Allegiance**

Commissioner Randy Krainiak gave the invocation and led those present in the Pledge of Allegiance.

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**Public Comments**

Kim Carven (Wesley Road, Shiloh, NC) came before the Board to express the following concerns:

- MediaCom issues
- Has bundled services
- Service started out good, but quality quickly deteriorated
- Representative of MediaCom set appointment for technician to come out and troubleshoot, but no one showed up
- Representative said lines needed to be marked
- Ms. Carven was told she needed a pedestal due to minimum distances
- Ms. Carven has dealt with several managers and supervisors on this issue for over a year in an attempt to get service up to an acceptable level
- Many technicians have worked on this, and said many things, yet nothing corrective has been accomplished
- Finally got the pedestal installed
- Line has not been buried, is still over Wesley Road and people are driving over the line
- Her bill has gone up from \$131.00 to \$141.00 per month
- Service is working much better now, just wants line buried

Paul Pullaski (Robert Street, Camden NC) came before the Board to express the following concerns:

- Also has issues with MediaCom
- Moved here in 2012 from NY
- Have had Time Warner in the past up in NY, and never had as many problems as have had with MediaCom in the 15 months since they have been here.
- Have on many occasions tried to watch cable, and no cable.
- Called call center, they reset the box, which locked the set up, and they ended up with no cable
- Couple months ago, received new box from Edenton office
- Worked fine for a few months, but now back to the same problems, browsing channels, set locked up
- Has no internet, and when internet works, if gets phone call, gets knocked off internet.
- Has had many technicians out
- Doesn't know what else to do except to come before BOC and inform of problems

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**Consideration of Agenda**

Chairman Garry Meiggs asked if there were any changes to the agenda. County Manager Renshaw asked to amend the agenda to *remove* New Business Item # 5.A., Northeast Community Development Corporation Update, and renumber New Business Item # 5.B., Monthly Tax Report, to Item # 5.A. Manager Renshaw also asked the Board for a Closed Session for the purpose of consultation with attorney regarding potential litigation, to be held at the end of but just prior to adjournment of the meeting. Closed Session to be Item # 9.A.

Vice Chairman Michael McLain made a motion to approve the agenda as amended. The motion passed 5-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, Commissioners Randy Krainiak, Sandra Duckwall and Clayton Riggs voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

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**Presentations**

***Item # 3.A.***

***MediaCom Update by Director of Operations, Dan Stuhr***

Manager Renshaw introduced Mr. Stuhr and made the following comments prior to Mr. Stuhr's presentation:

- The board has heard from 2 residents this evening having problems with Mediacom over the last year
- Mr. Stuhr is new to the area, having been in this area for about 6-7 months as Director of Area Operations
- Mr. Stuhr has been instrumental in assisting the Manager's Office with customer issues and complaints
- Want to commend Mr. Stuhr on his efforts
- Mr. Stuhr has been asked to come before the Board to give an update on some of the issues that he has seen and to give a summary update on the actions being taken to correct the issues

Mr. Dan Stuhr, Director of Area Operations, MediaCom:

- Came to this area Mid to late Summer 2013
- Was senior manager of a call center in West Point, Iowa prior to coming here
- Has been with MediaCom 12 years
- MediaCom has made a commitment to NC
- Brought in additional resources and system technicians to help
- Has hired new network supervisor to oversee the backbone of the system
- Has hired 2 new system technicians in the last month who will work strictly on preventative maintenance to prevent issues from affecting customers
- Working toward improving and expanding the services for the future
- Performing post call survey (satisfaction survey) to get input from customers regarding (1) is the service working, (2) were you satisfied with the technician, (3) how much effort did it take on your part to get a technician to help you, and (4) would you recommend MediaCom to others.
- Data from the survey is used as an improvement plan for the service and system technicians. Mr. Stuhr gets this data every morning from the previous days appointments.
- Some of the things that will be looked at over the next few months include: Dedicate resources to make improvements, add additional services in the next 6 to 12 months, transition from analog to digital, offer on demand services, offer additional HD channels. No specific timeframe on these.
- Manager Renshaw has contact information for Mr. Stuhr. Mr. Stuhr welcomes any comments and concerns from the public.
- Mission is to continue to make improvements every day

Commissioner Duckwall thanked Mr. Stuhr for his presentation. Commissioner Duckwall referenced the two persons who spoke regarding their MediaCom related problems, and asked Mr. Stuhr how he will handle their problems. Mr. Stuhr responded that the line will be buried as soon as weather permits. Also regarding the issue with Mr. Pullaski's cable box which is stuck on a channel, MediaCom will work with him to correct the issue.

Vice Chairman Michael McLain asked Mr. Stuhr about the possibility of extending service to Sandy Hook Road, which has in the past and may still be outside the service area of MediaCom. Commissioner McLain asked Mr. Stuhr to review that area.

Vice Chairman Michael McLain also asked Mr. Stuhr to check on the County's Cable Access Channel, Channel 18, to make sure that it is in proper working order.

Mr. Stuhr responded that the Cable Access Channel has been changed from an analog signal to an IP based signal about a month and a half to two months ago. The change has improved the operation of that channel.

Vice Chairman Michael McLain added that he would like to have contact information from Mr. Stuhr to include email address. Mr. Stuhr replied that he would provide that information.

County Manager Michael Renshaw indicated he had that information and would forward it on to the Board members.

Chairman Garry Meiggs suggested to Mr. Stuhr the inclusion of a basic channel listing guide for new customers. Mr. Stuhr indicated that the information was available in the past in printed format, but with the advent of internet based programming guides, printed guides were no longer provided, customers could go online to get those.

At this time, Chairman Garry Meiggs asked if there were any further questions or comments for Mr. Stuhr, hearing none, he thanked Mr. Stuhr for his presentation.

***Item # 3.B.***

***Danielle Barco – ½ Gallon Challenge***

Danielle Barco, Extension Agent with the Camden County Cooperative Extension Service gave a brief presentation on a new program that the Extension Service is sponsoring:

- NC Cooperative Extensions in Camden and Currituck have teamed up to create this challenge
- 12 week health challenge, \$5 participation fee, prizes available
- Challenge begins end of March 2014
- Recommended to drink 64 ounces of water daily
- Drinking more water means drinking less sugary drinks
- Water is better for you, zero calories, zero sugars
- Website: <http://camden.ces.ncsu.edu/2014/04/join-our-first-ever-half-gallon-challenge-today/>
- Information is also on Cooperative Extension's social media sites: Facebook and Twitter
- Applications for this program are available online and at the Cooperative Extension Office in Camden and Currituck.
- For more information contact Danielle Barco at 252-331-7630

After Ms. Barco's presentation, Commissioner Krainiak suggested that Ms. Barco might say a few words about the upcoming 4H Livestock Show and Sale. Ms. Barco provided the following information:

- 4H Livestock Show and Sale is an annual event, huge for our area
- Still accepting registrations, youth can register to show animals up until February 28, 2014
- Will be tagging animals first week in March
- Show is April 29-30, 2014
- Livestock judging contest, which youth participate in
- Special awards show, in which special needs children get to show a lamb or a goat
- Goat and Lamb show is on Tuesday evening
- Hog and Steer show is on Wednesday
- Sale is Wednesday evening at 6:45 PM

Commissioner Sandra Duckwall asked Ms. Barco to also briefly speak about the Camden High School Robotics Team which Cooperative Extension is helping out with. Ms. Barco provided the following information:

- Awesome Science 4H Club – Leader is Mr. Brian Lannon of the Camden Cooperative Extension Service
- Club members (high school students) created robots and competed on the state level with their robots
- Robotics Team went to the semi-finals on the state level
- The team placed 7<sup>th</sup> in the state

At this time, Chairman Garry Meiggs asked if there were any further questions or comments for Ms. Barco. Hearing none, he thanked her for her presentation.

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### **Old Business**

None.

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### **Public Hearings**

#### ***Item # 4.A.***

#### ***Ordinance No. 2014-02-01, Rezoning Application (UDO 2013-12-12) for Britton J. Overton***

Commissioner Sandra Duckwall made a motion to go into public hearing for the purpose of hearing public comments regarding Ordinance No. 2014-02-01, Rezoning Application (UDO 2013-12-12) for Britton J. Overton. The motion passed 5-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, Commissioners Randy Krainiak, Sandra Duckwall and Clayton Riggs voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Dave Parks described this agenda item:

- Mr. Britton J. Overton, present at meeting, has requested to rezone the front 10 acres of his family property
- Property location is adjacent to (but not including) 152 Alder Branch Road
- Request is to rezone from General Use District (GUD) to Mixed Village Residential (R-1)
- Mr. Parks briefly went over what was submitted to the Board in the packet for this request:
  - Maps
    - Zoning
    - Aerial
    - CAMA and Future Land Use Map
    - Flood Plain
    - County Wide Zoning / Percent of Zoning Districts Map
  - Table of Permissible Use comparison between GUD and R-1
  - List of questions staff looks at when evaluating rezoning requests:
    - Related to the CAMA Land Use Plan and the recently adopted Comprehensive Plan
- Front portion of the property is outside the 100 year flood zone, back portion is within the 100 year flood zone
- In the 2008-2009 aerial photographs, there is an existing singlewide on the property
  - Current ordinance states that as long as the use continues, it is legal, however if use ceases for a period of 6 months, it is no longer a legal non-conforming use and must be brought up to current code
  - 6 month period lapsed and the singlewide was removed
  - Current zoning does not allow singlewide mobile homes
- R-1 District is the smallest geographically represented district in the county, having only about 800 acres in the R-1 classification

- R-1 zoned properties are scattered throughout the county and consist mainly of mobile home parks and certain areas in the county where singlewide mobile homes can be placed
- Planning Board heard this application at its regular meeting on January 16, 2014
  - Planning Board made 2 motions:
    - Consistency Statement: “The applicant’s request is inconsistent with the CAMA Land Use Plan and it was determined to be Spot Zoning with the only benefit being that of the applicant and not part of an overall zoning plan for the county”.
      - Consistency statement was approved on a 5-0 vote of the Planning Board on January 16, 2014.
    - Recommendation: “Denial of Rezoning Application (UDO 2013-12-12), Britton J. Overton”
      - Motion of Denial was approved on a 5-0 vote of the Planning Board on January 16, 2014.
- Mr. Overton is present tonight

Chairman Garry Meiggs asked if there were any questions from the Board for Mr. Parks.

Vice Chairman Michael McLain asked for clarification regarding the recommendations made by the Planning Board.

Mr. Parks replied that the Planning Board voted to recommend denial of the request because it is spot zoning. He went on to say that while spot zoning is not illegal in NC, it is frowned upon by most municipalities throughout the state.

Commissioner Riggs questioned why the applicant was looking to rezone 10 acres instead of just the 1 acre that was the home site, where the singlewide had been, and where there is an existing septic tank. Commissioner Riggs also questioned why Mr. Overton couldn’t also have done a parent to child exempt subdivision for the 1 acre.

Mr. Parks replied that when he goes over the rezoning applications with applicants, being that the fee for rezoning is \$650 for the first 10 acres, Mr. Overton opted to attempt to rezone 10 acres to address the spot zoning issue by requesting for a larger portion of land than 1 acre. Mr. Parks added that any parent to child subdivision would not change the uses allowed on the property.

County Attorney John Morrison asked regarding expansion of uses when property is rezoned. Mr. Morrison pointed out that zoning is a political decision, rather than a legal one in that no one is sworn, the decision is not made under oath, etc. Boards of Governance have extremely wide latitude in either allowing or denying rezoning requests, the only barrier being any Constitutionally protected area... with that exception, Boards can vote to allow or deny rezoning for any reason they deem fit.

Mr. Morrison pointed out the possibility of a situation arising out of rezoning whereby a Board votes to rezone a piece of property, then 6 months down the line a developer acquires / plans to acquire the property and comes before the Board with a controversial development in the plans, which according to the uses defined by the zoning which it was rezoned to, would allow that development. At that point, the Governing Board is obligated to follow their laws as outlined in the Unified Development Ordinance which would state that as long as the developer meets all the requirements, and as long as the property is situated in a zoning classification wherein the proposed use is allowed, then the Governing Board is obligated to allow it regardless of how controversial or unpopular it may be.

Mr. Morrison stated that it is always a good question to ask “If the property is rezoned, will the permissible uses be expanded or restricted?”

Mr. Parks replied to this stating that the permissible uses would be both expanded and restricted in that uses in the General Use District does allow some commercial uses which would not be allowed in the R-1 District, the only exception being home occupations. Housing options in the R-1 District allows mobile homes which are not allowed in the General Use District. Mr. Parks further stated that the Table of Permissible Uses Comparison shows a side by side view of what is / is not allowed between the zoning districts (current vs. requested).

Mr. Parks added that he is in agreement with Mr. Morrison's observation that once a property is rezoned, if a developer comes in and wants to place a development on that property, as long as they meet the requirements, it is hard to deny it.

Mr. Morrison stated that his point was to say that the Board should always ask the question "What could potentially be placed on the property under the requested zoning that cannot be placed on the property under its current zoning".

Mr. Parks replied to this by stating that the property is currently zoned General Use District that allows some commercial uses, as well as modular and stick built housing. The requested zoning, R-1, does not allow commercial uses (except for home occupations), and would allow housing types of singlewide, doublewide, triplewide, modular, and stick built housing. Mr. Parks added that a lot of uses are lost when a property is rezoned from General Use to R-1, even though the housing options are expanded to include mobile homes (single, double, triple wide).

Mr. Morrison further asked if the R-1 district would allow mobile home parks. Mr. Parks responded that it would not allow mobile home parks, that such parks would be a development and would require a special use permit and be subject to all the requirements thereto.

Mr. Morrison asked what the reasoning was behind the Planning Board's recommendation of denial. Mr. Parks responded that staff had recommended denial of the request as it was spot zoning, the only benefit being that of the property owner and not of the county. Also it was inconsistent with the CAMA Land Use Plan.

Mr. Morrison observed that were the Board of Commissioners to approve the rezoning, they would have to present findings to support their decision. Mr. Parks reiterated that the recommendation from the Planning Board was based on the CAMA Land Use Plan and the Future Land Use Maps which both show that the zoning classification of R-1 is inconsistent with the plans for that area.

Mr. Parks added that the Camden Comprehensive Plan states that the county will provide adequate housing from low end, from affordable housing up to luxury type housing. This is the reason why the map showing the percentages of each zoning district was included in the Board packet. There are only approximately 800 acres in the county that are zoned R-1. It is up to the Board to decide if that is enough zoning in that classification, and if not, then where would be appropriate property to designate as R-1 as far as the overall zoning plan is concerned.

County Attorney John Morrison advised the Board that if they decide to approve this rezoning request, and if their findings determine that it is inconsistent with the established plans of the county, then the Board is required by law to explain why they are deviating from the plans.

Commissioner Krainiak inquired regarding the prior legal non-conforming use of a singlewide mobile home on the property. The singlewide was in place and shown on the aerial pictures from 2008-2009. Commissioner Krainiak asked if the property was zoned for mobile home use in the past. Mr. Parks replied that mobile homes put in place, at least as far back as when he started working for the county, at that time required a conditional use permit in order to be placed on the property. Conditional use permits had to be approved by the Board of Adjustments prior to a mobile home being placed on a property. Whether or not this particular property had a conditional use permit to allow them placement of a mobile home, Mr. Parks indicated he did not know, however he did state that at the time it was put in place, it was legal to do so. Based on the changes to the zoning ordinances and table of permissible uses, as long as the use continued, it was classified as a legal non-conforming use. As long as the use continued, it was legal. Once the use ceases, the owners have 6 months to re-establish that use in order to maintain the legal non-conforming use status. If that time lapses, the property must be brought up to current code, which does not allow mobile homes.

Commissioner Krainiak asked if the property owner was notified that the property was going to revert to current code, and that they were about to lose their legal non-conforming status. Mr. Parks replied that there is nothing that requires the Planning Department to notify owners of this. Mr. Parks added that when the zoning changes were about to take place, the Planning Department advertised details in the Daily Advance, posted properties, and placed information on the county website stating what the changes were and how they may affect property owners. Property owners were not notified individually, rather the aforementioned media resources were utilized.

Commissioner Krainiak voiced his opinion that it might have been a good idea to notify property owners individually back at the time that the zoning changes took place, and that he believes that a family should be able to utilize their property for the purpose that they intended, and place what he termed a starter home on the property knowing that down the line it may be replaced with a larger home as the economy improves.

At this time, Chairman Garry Meiggs opened the floor to public comment on this issue.

Teresa Harris, 2329 Ardmore Ave, Chesapeake VA, 23324

- Objects to the rezoning request
- Has property in front of the property where Mr. Overton wants to place a mobile home
- Feels that allowing mobile homes on the property would deteriorate the value of the land
- Referred to mobile homes in the area that are in a state of disrepair and are considered eye sores
- Worries that if mobile homes were to be allowed on the property, that at some point, it may become an eye sore
- Worries that if the property is rezoned that more than 1 mobile home may eventually be placed on the property
- Worries that mobile homes and the lots they sit on may not be maintained, grass levels, etc.
- Wants to keep the area a nice area with nice looking homes, not trailers
- Has children who may at some point in the future want to build a home on the property that they own, property which is being farmed currently.
- Feels that houses, not trailers, would bring more people into the area, more income and more taxes into the area.



At this time, Chairman Garry Meiggs asked if there were any further comments from the public. Manager Renshaw asked the applicant if he would like to speak. Mr. Overton declined to make any comments.

Hearing no further comments, Chairman Meiggs entertained a motion to come out of public hearings.

Commissioner Clayton Riggs made a motion to come out of public hearing. The motion passed 5-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, Commissioners Randy Krainiak, Sandra Duckwall and Clayton Riggs voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

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**New Business**

***Item 5.A.***

***Monthly Tax Report - December 2013, Tax Administrator Lisa Anderson***

Tax Administrator Lisa Anderson gave the Monthly Tax Report, for the month ending December 31, 2013. Ms. Anderson went over the following data:

**MONTHLY REPORT OF THE TAX ADMINISTRATOR TO THE  
CAMDEN COUNTY BOARD OF COMMISSIONERS**

**OUTSTANDING TAX DELINQUENCIES BY YEAR**

<b><u>Year</u></b>	<b><u>Real Property</u></b>	<b><u>Personal Property</u></b>
2012	122,342.38	31,056.47
2011	56,229.69	14,129.56
2010	33,789.43	7,147.27
2009	15,057.38	6,667.55
2008	11,669.67	6,707.85
2007	8,509.35	10,511.36
2006	2,868.43	14,653.98
2005	2,179.23	26,981.05
2004	1,111.91	12,249.59

TOTAL REAL PROPERTY TAX UNCOLLECTED	254,716.85
TOTAL PERSONAL PROPERTY UNCOLLECTED	141,317.02
TEN YEAR PERCENTAGE COLLECTION RATE	99.39%
COLLECTION FOR 2013 vs. 2012	21,452.70 VS. 13,988.01

**LAST 3 YEARS PERCENTAGE COLLECTION RATE**

2012	97.84%
2011	99.00%
2010	99.45%

**THIRTY LARGEST UNPAID ACCOUNTS**

**Real Estate:**

Roll	Parcel Number	Unpaid Amount	YrsDltg	Taxpayer Name	City	Property Address
R	02-8923-00-19-3774.0000	21,188.99	1	HALSTEAD VENTURE PARTNERS, LLC	CAMDEN	431 158 US W
R	01-8971-00-12-0477.0000	9,876.92	2	GILBERT WAYNE OVERTON &	SHILOH	187 THOMAS POINT RD
R	01-7979-00-61-7358.0000	8,242.50	2	POTOMAC TIMBER INVESTMENTS #17	SOUTH MILLS	MORSESHOR RD
R	01-7989-00-01-1714.0000	7,239.96	6	CHARLES MILLER HEIRS	SOUTH MILLS	MORSESHOR RD
R	03-8953-03-12-3991.0000	7,058.25	4	KIMBERLEE GAMYER	SHILOH	113 OLSEN DR
R	02-8933-00-76-2934.0000	6,888.92	4	BERTIE PAULINE CREEKMORE	CAMDEN	259 158 US S
R	03-0899-00-45-2682.0000	6,120.64	6	SEAMARK INC	SHILOH	HOLLY RD
R	03-8952-00-95-8737.0000	6,094.37	9	AUDREY TILLET	SHILOH	171 NECK RD
R	01-7989-03-30-8904.0000	5,204.61	5	WILLIE LAVARNE TURNER	SOUTH MILLS	102 MORSESHOR RD
R	01-7998-01-08-8621.0000	4,829.02	6	MELISSA L. TURNER ETAL	SOUTH MILLS	1289 343 HWY N
R	01-7080-00-49-5646.0000	3,895.52	1	JANICE L. CALDWELL	SOUTH MILLS	199 CULPEPPER RD
R	01-7989-00-12-0137.0000	3,884.87	6	BERTIE TAYLOR HEIRS	SOUTH MILLS	MORSESHOR RD
R	03-8952-00-56-7217.0000	3,765.62	6	TONYA HUGHES HARRIS	SHILOH	253 WICKHAM RD
R	02-8945-00-54-1099.0000	3,438.36	3	CERTIE LEE & JONOLA T ROUNTREE	SHILOH	493 NECK RD
R	03-8962-00-55-2255.0000	3,433.15	1	VERNON L. & EDITH M. GYLVESTER	CAMDEN	263 BELCROSS RD
R	02-8945-00-41-2060.0000	3,105.04	6	LABELLE ETHERIDGE SR.	CAMDEN	168 BUSHNELL RD
R	03-8972-04-81-9832.0000	3,323.63	1	MAIDIA S. CECIL HEIRS	SHILOH	113 TROTMAN RD
R	01-7989-00-00-8926.0000	2,889.92	6	JAMES D. FORBES II	SHILOH	127 ALDER BRANCH RD
R	02-8936-00-00-8926.0000	2,734.32	5	ODELL TRAPTON	CAMDEN	215 SCOTLAND RD
R	01-7979-00-94-6193.0000	2,640.43	6	HERSEY LYV BARBER	SOUTH MILLS	214 MORSESHOR RD
R	01-7080-00-62-1977.0000	2,630.58	6	SANDERS CROSSING OF CAMDEN CO	CAMDEN	117 OTTERS PL
R	03-8983-00-51-8221.0000	2,589.92	1	BRITTON OVERTON	SHILOH	103 WEDLEY RD
R	02-8935-03-42-2055.0000	2,464.79	2	JOYCE G. WOOD	CAMDEN	144 GUNBERRY RD
R	03-8990-00-08-7291.0000	2,442.06	7	JAMES B. WOODS	SHILOH	111 CATALAN DR
R	03-8909-00-23-6818.0000	2,417.47	2	WILLIAM DAVID BYRUM	SHILOH	112 HIGH RD
R	02-8936-00-00-8926.0000	2,329.76	6	GEORGE MICHAEL	CAMDEN	SCOTLAND RD
R	02-8943-01-26-1088.0000	2,194.56	1	GREEN FINANCIAL MANAGEMENT	CAMDEN	101 RIVER RD
R	03-8952-01-49-1090.0000	2,170.80	1	DRACHMA INC & SIMSON DAAT,LLC	SHILOH	343 HWY S
R	02-8944-00-21-8404.0000	2,111.46	1	CARL HARRINGTON	CAMDEN	SAND HILLS RD
R	02-8934-04-71-8470.0000	2,017.02	6	JAMES MILTON JONES ETAL	CAMDEN	267 COUNTRY CLUB RD

01/02/14 07:55:42

**Delinquencies Top-30 Unpaid**

**Personal Property:**

Roll	Parcel Number	Unpaid Amount	YrsDltg	Taxpayer Name	City	Property Address
P	0001709	1,127.52	4	JOHN MATTHEW CARTE	CAMDEN	158 HWY W
P	0000523	1,099.91	2	LESLIE ETHERIDGE JR	CAMDEN	431 158 US W
P	0001046	981.60	8	THIEN VAN NGUYEN	SHILOH	105 AARON DR
P	0001072	774.40	8	PAM BUNDY	SHILOH	109 AARON DR
P	0000880	769.47	2	RICKY'S WELDING INC.	SHILOH	864 SANDY HOOK RD
P	0001539	665.27	2	JEFFREY EDWIN DAVIS	HERTFORD	NIC MAC TRAIL
P	0001739	658.87	2	COAST TO COAST POWDER COATING	SHILOH	12 BRY E
P	0000916	602.20	7	HUGO PHI LE	SHILOH	103 EDGEWATER DR
P	0000352	443.65	7	ROBERT P. HENREY	ELIZABETH CITY	107 SMALL DRIVE
P	0001827	396.28	1	THUAN NGOC TRAN	CAMDEN	431 158 US W
P	0001983	362.41	2	GEORGE MICHAEL	CAMDEN	109 LAND 'G RD
P	0001230	327.05	7	JAMES E. NASH	SOUTH MILLS	109 BLODFIELD RD
P	0001116	409.86	2	AL JORDAN	CAMDEN	390 158 HWY W
P	0001827	396.28	1	KAREN BUNDY	CAMDEN	431 158 US W
P	0001983	362.41	2	LESLIE ETHERIDGE JR	SHILOH	259 SAILBOAT ROAD
P	0000292	146.46	1	HERSCHEM AUDIOGNOSTICS, INC.	CAMDEN	330 158 HWY S
P	0001905	340.09	2	NAAR CORPORATION ETAL	SOUTH MILLS	211 FLYING TIGER RD
P	0000248	326.38	8	ROBERT W. OWENS	CAMDEN	343 # 15
P	0001739	658.87	2	COAST TO COAST POWDER COATING	SHILOH	117 GRIFFIN DR
P	0000844	325.98	1	THOMAS PHILLIP WINSLOW	SHILOH	229 SAILBOAT RD
P	0001495	292.68	1	GARY STEWART ELKING	CAMDEN	150 158 HWY W
P	0000256	270.00	6	JAMES E. NASH	SOUTH MILLS	1097 343 HWY N
P	0001538	268.26	5	DAVE SILVA	CAMDEN	390 158 HWY W
P	0001693	261.90	4	ALLIANCE NISSAN	CAMDEN	158 HWY W
P	0001638	296.25	3	KAREN BUNDY	CAMDEN	431 158 US W
P	0001952	238.91	1	SANDY BOTTOM MATERIALS, INC	SOUTH MILLS	MAIN LOT 12 ST
P	0001952	238.91	1	SANDY BOTTOM MATERIALS, INC	SOUTH MILLS	319 SOMEROSA RD
P	0000421	227.73	6	HARRIS UNDERGROUND UTILITIES	CAMDEN	109 LAND 'G RD
P	0000010	220.89	6	SPRINT NEXTEL CORPORATION	OVERLAND PARK	
P	0001220	219.05	8	KIMBERLY DIANE JOHNSON	SOUTH MILLS	172 KESTER DARN RD
P	0001673	211.59	6	THOMAS PHILLIP WINSLOW	CAMDEN	158 HWY W

01/02/14 08:25:35

**Delinquencies Top-30 Unpaid**

**THIRTY OLDEST UNPAID ACCOUNTS**

**Real Estate:**

Roll	Parcel Number	YrsDltg	Unpaid Amount	Taxpayer Name	City	Property Address
R	03-8952-00-95-8737.0000	9	6,094.37	AUDREY TILLET	SHILOH	171 NECK RD
R	01-7989-00-01-1714.0000	9	7,239.96	CHARLES MILLER HEIRS	SOUTH MILLS	MORSESHOR RD
R	03-8962-00-56-7217.0000	9	3,765.62	TONYA HUGHES HARRIS	SHILOH	253 WICKHAM RD
R	03-8943-04-93-8214.0000	9	1,846.36	L. F. JORDAN HEIRS	SHILOH	108 CAMDEN AVE
R	01-7090-00-60-5052.0000	9	926.12	JOE GRIFIN HEIRS	SOUTH MILLS	117 GRIFFIN DR
R	02-8955-00-13-7046.0000	9	566.99	MARIE MERCER	CAMDEN	IVY NECK RD
R	03-9009-00-45-1097.0000	9	242.63	MICHAEL OBER	SHILOH	CENTERPOINT RD
R	03-8943-04-93-8214.0000	9	1,846.36	L. F. JORDAN HEIRS	SOUTH MILLS	108 CAMDEN AVE
R	01-8980-00-61-1968.0000	9	173.82	WILLIAMSBURG VACATION	SHILOH	CAMDEN POINT RD
R	03-9809-00-17-2462.0000	9	111.51	TOED ALLEN RIGGS	SHILOH	LITTLE CREEK RD
R	01-7998-01-08-8621.0000	8	4,509.02	WILLIE L. TURNER ETAL	SOUTH MILLS	1289 343 HWY N
R	01-7999-00-12-8996.0000	8	1,542.92	LEAH BERRY PUGH	SOUTH MILLS	195 BARKER HILL RD
R	02-8936-00-24-7426.0000	8	507.86	BERNICE PUGH	CAMDEN	113 BURGESS ST
R	02-8945-00-41-2060.0000	7	3,105.04	LABELLE ETHERIDGE SR.	CAMDEN	168 BUSHNELL RD
R	02-8936-00-00-8926.0000	7	2,734.32	ODELL TRAPTON	CAMDEN	215 SCOTLAND RD
R	01-7989-04-60-1954.0000	7	1,251.84	BERTIE TAYLOR HEIRS	SOUTH MILLS	165 BARKER HILL RD
R	03-8965-00-62-8349.0000	7	814.85	CHRISTINE RIDDICK	SOUTH MILLS	103 BLODFIELD RD
R	03-0899-00-07-8529.0000	7	298.08	JAMIE R. WILLIAMS	SHILOH	SANDY HOOK RD
R	03-8949-00-17-0046.0000	7	124.32	ELIZABETH LONG	SHILOH	ONAPRAGON
R	01-7989-00-01-1714.0000	6	7,239.96	CHARLES MILLER HEIRS	SOUTH MILLS	MORSESHOR RD
R	01-7989-03-30-8904.0000	6	5,204.61	WILLIE LAVARNE TURNER	SOUTH MILLS	102 MORSESHOR RD
R	03-8972-00-56-9710.1000	6	2,951.70	JAMES D. FORBES II	SHILOH	127 ALDER BRANCH RD
R	01-7080-00-62-1977.0000	6	2,630.58	SANDERS CROSSING OF CAMDEN CO	CAMDEN	117 OTTERS PL
R	02-8934-04-71-8470.0000	6	2,017.02	JAMES MILTON JONES ETAL	CAMDEN	267 COUNTRY CLUB RD
R	01-7988-00-91-0179.0001	6	1,302.14	THOMAS L. BROTHERS HEIRS	SOUTH MILLS	
R	02-8935-01-19-4055.0000	6	866.77	ANDERSON CARTWRIGHT SR.	CAMDEN	271 SLEEPY HOLLOW RD
R	01-7980-00-14-1370.0000	6	613.07	MARK CARTWRIGHT SR.	SOUTH MILLS	NORTH ST
R	02-8935-03-40-3652.1000	6	586.92	HOWARD DAVENPORT	CAMDEN	117 GUNBERRY RD

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**Delinquencies Top-30 Oldest**

**Personal Property**

Roll	Parcel Number	YrsDltg	Unpaid Amount	Taxpayer Name	City	Property Address
P	0000738	9	1,099.91	LESLIE ETHERIDGE JR	CAMDEN	431 158 US W
P	0001072	9	774.40	PAM BUNDY	SHILOH	105 AARON DR
P	0000956	9	602.20	HUGO PHI LE	SHILOH	103 EDGEWATER DR
P	0000248	9	326.38	ROBERT W. OWENS	CAMDEN	343 # 15
P	0000053	9	141.73	BOBBY CARSON	ELIZABETH CITY	1805 RIVERSHORE DRIVE
P	0000699	8	129.90	THIEN VAN NGUYEN	SHILOH	221 SAILBOAT RD
P	0001046	8	981.60	THIEN VAN NGUYEN	SHILOH	105 EDGEWATER DR
P	0001220	8	219.05	KIMBERLY DIANE JOHNSON	SOUTH MILLS	172 KESTER BARN RD
P	0000337	8	139.42	DUC MINH LE	SHILOH	
P	0000316	8	122.12	JAMES P. JONES	CAMDEN	142 SANDHILLS RD
P	0000352	7	443.65	ROBERT P. HENREY	ELIZABETH CITY	107 SMALL DRIVE
P	0001227	7	322.05	THUAN NGOC TRAN	SHILOH	257 SAILBOAT RD
P	0001106	7	187.72	JANE ELIZABETH VANHORN	SOUTH MILLS	617 MAIN ST
P	0000256	6	270.00	JAMES E. NASH	SOUTH MILLS	1097 343 HWY N
P	0001107	6	236.19	HARRIS UNDERGROUND UTILITIES	CAMDEN	109 LAND 'S RD
P	0000010	6	220.89	SPRINT NEXTEL CORPORATION	OVERLAND PARK	
P	0001538	5	665.27	JEFFREY EDWIN DAVIS	HERTFORD	NIC MAC TRAIL
P	0001673	5	211.59	THOMAS PHILLIP WINSLOW	CAMDEN	158 HWY W
P	0001545	5	160.66	LOUIS RUGGERI	ELIZABETH CITY	CAMDEN CAUSEWAY
P	0001540	5	120.95	DAVID LURK	ELIZABETH CITY	CAMDEN CAUSEWAY
P	0001709	4	1,127.52	JOHN MATTHEW CARTE	CAMDEN	158 HWY W
P	0001672	4	268.26	DAVE SILVA	CAMDEN	158 HWY W
P	0001693	4	261.90	ALLIANCE NISSAN	CAMDEN	158 HWY W
P	0001827	3	396.25	KAREN BUNDY	CAMDEN	431 158 US W
P	0001638	3	296.25	ERIC JACOB WOODARD	SOUTH MILLS	MAIN LOT 12 ST
P	0001250	3	125.95	MICHELLE LEE TAYLOR	SOUTH MILLS	108 BINGHAM RD
P	0000659	2	769.47	RICKY'S WELDING, INC.	SHILOH	864 SANDY HOOK RD
P	0001739	2	655.07	COAST TO COAST POWDER COATING	CAMDEN	120 158 HWY S
P	0001546	2	427.63	GEORGE ROWLAND	CAMDEN	431 158 US W
P	0001116	2	409.86	AL JORDAN	CAMDEN	390 158 HWY W

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**Delinquencies Top-30 Oldest**

**EFFORTS AT COLLECTION IN THE LAST 30 DAYS**

**ENDING December 2013**

**BY TAX ADMINISTRATOR**

<u>245</u>	NUMBER DELINQUENCY NOTICES SENT
<u>14</u>	FOLLOWUP REQUESTS FOR PAYMENT SENT
<u>5</u>	NUMBER OF WAGE GARNISHMENTS ISSUED
<u>2</u>	NUMBER OF BANK GARNISHMENTS ISSUED
<u>28</u>	NUMBER OF PERSONAL PHONE CALLS MADE BY TAX ADMINISTRATOR TO DELINQUENT TAXPAYER
<u>0</u>	NUMBER OF PERSONAL VISITS CONDUCTED (COUNTY OFFICES)
<u>3</u>	PAYMENT AGREEMENTS PREPARED UNDER AUTHORITY OF TAX ADMINISTRATOR
<u>0</u>	NUMBER OF PAYMENT AGREEMENTS RECOMMENDED TO COUNTY ATTORNEY
<u>0</u>	NUMBER OF CASES TURNED OVER TO COUNTY ATTORNEY FOR COLLECTION (I.D. AND STATUS)
<u>0</u>	REQUEST FOR EXECUTION FILES WITH CLERK OF COURTS
<u>0</u>	NUMBER OF JUDGEMENTS FILED

At the point where Ms. Anderson went over the 30 largest unpaid accounts, County Attorney John Morrison made note that as of this moment the "Attachment A" was incorrect as the largest unpaid account had since paid their outstanding tax balance through 2013 at the approximate sum of \$34,000. Tax Department has received the monies collected through the attorney's assistance in this matter. Mr. Morrison went on to thank Ms. Anderson and the Tax Department for working with his office to address the delinquent accounts.

Vice Chairman Michael McLain thanked Ms. Anderson for including the top 30 unpaid and oldest personal property taxes in addition to the top 30 real estate accounts.

Chairman Garry Meiggs asked if there were any comments or questions for Ms. Anderson, hearing none, he entertained a motion to accept the Monthly Tax Report for the month of December 2013.

Vice Chairman Michael McLain made a motion to approve the monthly tax report. The motion passed 5-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, Commissioners Randy Krainiak, Sandra Duckwall, and Clayton Riggs voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

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Chairman Garry Meiggs made the following comment regarding the Public Hearing held for Ordinance No. 2014-02-01 Rezoning Application (UDO 2013-12-12) for Britton J. Overton: "In the past, when ever there is a controversy or comments concerning a public hearing, this Board's position has always been to table that concern until it's next meeting." The consensus of the Board was to table Mr. Overton's rezoning request until the Board's next regular meeting.

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**Board Appointments**

***Item 6. A.***

***Regional Aging Advisory Council (RAC) Appointment***

Manager Renshaw described this agenda item:

- Director of the Area Agency on Aging, Ms. Alverico contacted Manager's Office regarding a vacancy on the Regional Aging Advisory Council (RAC)
- Needed to be a Camden resident
- No specific experience needed
- Shana Trafton, Senior Center Director, has volunteered to fill the vacancy
- Staff recommends Ms. Trafton to serve on this council



**Consent Agenda**  
**Item 6. C - Tax Refunds, Pickups, & Releases**

<u>Name</u>	<u>Amount</u>	<u>Type</u>	<u>Reason</u>	<u>No.</u>
Gladys Lister	\$133.61	Refund	Parcel should have been deleted in 2007	16559
Gladys Lister	\$133.85	Refund	Parcel should have been deleted in 2007	16558
Gladys Lister	\$141.61	Refund	Parcel should have been deleted in 2007	16557
Gladys Lister	\$141.61	Refund	Parcel should have been deleted in 2007	16556
Gladys Lister	\$132.48	Refund	Parcel should have been deleted in 2007	16555
Gladys Lister	\$141.63	Refund	Parcel should have been deleted in 2007	16554
Gladys Lister	\$136.12	Refund	Parcel should have been deleted in 2007	16553
Gladys Lister	\$136.12	Refund	Parcel should have been deleted in 2007	16552
Gladys Lister	\$141.33	Refund	Parcel should have been deleted in 2007	16551
Gladys Lister	\$141.33	Refund	Parcel should have been deleted in 2007	16550
Derek W. Agnew	\$100.25	Release	Military Exempt	16543
Lutisher Lynett Moore	\$112.44	Release	Military Exempt	16541

**Consent Agenda**  
**Item 6. D - Tax Authorization to Collect (April 2014 Renewals)**

STATE OF NORTH CAROLINA  
 COUNTY OF CAMDEN  
 TO: The Tax Administrator of Camden County (April Renewals) Due 05/15/14 (NEW SYSTEM)

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of the Tax Administrator and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon personal property of the respective taxpayers in the County of Camden, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell personal property of such taxpayers for and on account thereof, in accordance with the law.

<b>SOUTH MILLS</b>	<b>COURTHOUSE</b>	<b>SHILOH</b>	<b>TOTAL</b>
<i>13,707.53</i>	<i>13,407.62</i>	<i>9,631.90</i>	<i>36,747.05</i>

Witness my hand and official seal this 17<sup>TH</sup> day of February, 2014.

  
 \_\_\_\_\_  
 Chairman, Camden County Board of Commissioners

Attest:

  
 \_\_\_\_\_  
 Assistant Clerk to the Board of Commissioners of Camden County

This is to certify that I have received the tax receipts and duplicates for collection in the amounts as listed herein.

  
 \_\_\_\_\_  
 Tax Administrator of Camden County

*Consent Agenda*

*Item 6. E - Indirect Cost Audit Contract FY 2013-2014*

Recommendation: Review & Approve County Manager signing contract.



February 10, 2014

Ms. Clarann Mansfield  
Finance Officer  
Camden County  
PO Box 190  
Camden, NC 27921

Dear Clarann:

On August 1, 2011, Camden County entered into a contract with MGT of America, Inc. for preparation of the FY 11 cost allocation plan for \$2,300. The contract indicates on page 1 that the county has the "option to prepare plans under the same terms for the fiscal years ending June 30, 2012 and June 30, 2013."

After the successful completion of the FY 11 and FY 12 plans, it is MGT's hope that the county would like to exercise the option for FY 13 at this time. If acceptance of this letter is sufficient, please print two copies, sign and date below on both originals, scan one and email to me, and mail one back to me. If you need some other form of documentation, please let me know.

I look forward to working with you again.

Sincerely,

A handwritten signature in cursive script that reads "Dianne Mazo Jones".

Dianne Mazo Jones  
State Manager – Cost Plans  
MGT of America, Inc.

Camden County would like to exercise the option to extend the contract dated August 1, 2011 to include preparation of the FY 13 cost allocation plan.

Accepted:           *Richard R. Lenzhaw*          

MGT of America, Inc. by Senior Partner, Brad Burgess:

A handwritten signature in cursive script that reads "Brad Burgess".

7900 Hardwick Drive Raleigh, NC 27615 (919) 522-3940 FAX: (919) 882-9031  
PROVIDING PROFESSIONAL SERVICES TO GOVERNMENT

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**Consent Agenda**

**Item 6. F - Annual Audit Contract FY 2013-2014**

Recommendation: Review & Approve County Manager signing contract.

LGC-205 (Rev. 2013)

**CONTRACT TO AUDIT ACCOUNTS**  
of Camden County  
Governmental Unit

On this 5th day of February, 2014, Thompson, Price, Scott, Adams & Co., P.A.  
4024 Oleander Drive, Suite 3 Wilmington, NC 28403  
Mailing Address

hereinafter referred to as  
the Auditor, and Board of Commissioners of Camden County, hereinafter referred  
to as the Governing Board of Camden County Governmental Unit,  
to as the Governmental Unit, agree as follows:

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit for the period beginning July 1, 2013, and ending June 30, 2014. 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 will be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate discretely presented component units, 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 generally accepted auditing standards. 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 Circular A-133 and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated workpapers 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 and/or workpapers 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 CPA Board).
3. This contract contemplates an unqualified opinion being rendered. If financial statements are not prepared in accordance with GAAP, or the statements fail to include all disclosures required by GAAP, please provide an explanation for that departure from GAAP in an attachment.
4. This contract contemplates an unqualified opinion being rendered. 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*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he 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 their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract (See Item 22). If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit 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*, the Auditor shall provide an explanation as to why in an attachment.
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 the State and Local Government Finance Division (SLGFD) within four months of fiscal year end. Audit report is due on: October 31, 2014. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the Secretary of the LGC for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's systems of internal control and accounting as same relates to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor will 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 findings, together with his recommendations for improvement. That written report must 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 records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit 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) The process for

Contract to Audit Accounts (cont.)  
Camden County

(Name of Governmental Unit)

Invoice approval has changed. All invoices for Audit work must be submitted by email to PDF format to the Secretary of the LCC for approval. The invoices must be sent through the portal at: <http://www.ncstrust.com/Invoicing>. Subject line should read "Invoice - only". The PDF invoice marked "approved" with approval date will be returned by email to the Auditor for them to present to the Governmental Unit for approval. Approval is not required on contracts and invoices for system improvements and similar services of a non-building nature. In consideration of the satisfactory performance of the providers of this contract, the Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the LCC, the following fee, which includes any cost the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (Federal and State Single Audit Acts) and State grant and oversight agencies or other organizations as required under the Federal and State Single Audit Acts.

Year-end bookkeeping assistance - [For calls subject to Government Auditing Standards, this is limited to bookkeeping services provided by third party independent auditors] needed will be billed separately at standard rates  
Audit \$24,800.00

Preparation of the annual financial statements \$1,000.00  
Prior to submission of the completed annual financial report, applicant's compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contract fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee. The 75% cap for later years applies for the audit contract to \$19,175.00

10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall include documentation either in the notes to the audited financial statements or as a separate report submitted to the SLCPD along with the audit report, a certification demonstrating compliance with the revenue bond law general. Additionally, the Auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the SLCPD simultaneously with the Governmental Unit's audited financial statements unless otherwise specified in the bond documents.

11. After completing the audit, the Auditor shall submit to the Government 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 and all of the components prepared in accordance with GAAP, (c) supplementary information requested by the client or required for full disclosure under the law, and (d) the Auditor's opinion on the overall presentation. The Auditor shall furnish the required number of copies of the report of audit to the Government Board as soon as practical after the close of the accounting period.

12. If the each firm is required by the NC CPA Board or the Secretary of the LCC to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Governmental Unit will not be billed for the pre-issuance review. The pre-issuance review must be performed prior to the completed audit being submitted to the LCC. The pre-issuance report must accompany the audit report upon submission to the LCC.

13. The Auditor shall electronically submit the report of audit to the LCC when (or prior to) submitting the invoice for services rendered. The report of audit, as filed with the Secretary of the LCC, becomes a matter of public record for inspection, review and copy in the office of the SLCPD by any interested parties. Any subsequent revisions to these reports must be sent to the Secretary of the LCC. These audited financial statements are used in the preparation of official statements for debt offerings (the Auditor's opinion is not included), by municipal bond rating agencies, to fulfill secondary market disclosure requirements of the Securities and Exchange Commission, and other lawful purposes of the Governmental Unit, without subsequent consent of the Auditor. If it is determined by the LCC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless, another time frame is agreed to by the LCC.

The LCC's process for submitting contracts, audit reports and invoices are subject to change. Auditors should use the submission process in effect at the time of submission. The most current instructions will be found on our website: <http://www.ncstrust.com/Invoicing/Audit/Contract-Submissions.aspx>

In addition, if the OSA designs certain programs to be audited as major programs, a turnaround document and a representation letter addressed to the OSA shall be submitted to the LCC.

14. 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 Government Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LCC, this contract may be varied or changed to include the increased time and/or compensation as may be agreed upon by the Government Board and the Auditor.

15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, signed and dated by all parties and pre-audited if the change includes a change in audit fee. This document and a written explanation of the change must be submitted by email in PDF format to the Secretary of the LCC for approval. The portal address to upload your amended contract and form of completion documents is: <http://www.ncstrust.com/Invoicing>. No change shall be effective unless approved by the Secretary of the LCC, the Government Board, and the Auditor.



Contract to Audit Accounts (cont.) Camden County  
(Name of Governmental Unit)

16. Whenever the Auditor uses an engagement letter with the Governmental Unit, Item 17 is to be completed by referencing the engagement letter and attaching a copy of the engagement letter to the contract to incorporate the engagement letter into the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, ~~the terms of this contract will control~~. Engagement letter terms are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 23 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.
17. Special provisions should be limited. Please list any special provisions in an attachment.
18. A separate contract ~~should not~~ be made for each division to be audited or report to be submitted. A separate contract must be executed for each component unit which is a local government and for which a separate audit report is issued.
19. The contract must be executed, pre-audited, physically signed by all parties and submitted in PDF format including Governmental Unit and Auditor signatures to the Secretary of the LGC. The current portal address to upload your contractual documents is <http://nc-treasurer.electrile.com>. Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of September 4, 2013. These instructions are subject to change. Please check the NC Treasurer's web site at [www.nc-treasurer.com](http://www.nc-treasurer.com) for the most recent instructions.
20. The contract is not valid until it is approved by the LGC Secretary. 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.~~
21. 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.
22. The Auditor acknowledges that any private employer transacting business in this State who employs 25 or more employees in this State must, when hiring an employee to work in the United States, use E Verify to verify the work authorization of the employee in accordance with N.C.G.S. §64 26(a). The Auditor acknowledges further that any such private employer and its subcontractors must comply with all of the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes (North Carolina's E-verify law), and that such private employer has a duty under the law to ensure compliance by its subcontractors. The Auditor further acknowledges that this contract is of the type governed by S.L. 2013-418, which makes it unlawful for a local government to enter into certain types of contracts unless the contractor and its subcontractors comply with North Carolina's E-verify law, and that failure to comply with such law could render this contract void. The Auditor hereby covenants, warrants and represents for itself and its subcontractors that with respect to this contract the Auditor and its subcontractors shall comply with the provisions of North Carolina's E-verify law and that failure to comply with such law shall be deemed a breach of this contract and may render this contract void.
23. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16.)
24. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

Audit Firm Signature:  
Firm Thompson Price Scott Adams & Co., P.A.  
By Gregory S. Adams, C.P.A.  
(Please type or print name)  
  
(Signature of authorized audit firm representative)  
Email Address of Audit Firm:  
greg@wilmingtontpsa.com  
  
Date 02/05/2014

Governmental Unit Signature:  
By Garry Moiggs, Board Chairman  
(Please type or print name and title)  
  
(Signature of Mayor/Chairperson of governing board)  
Date \_\_\_\_\_  
  
Date Governing Body Approves Audit Contract - G.S. 159-34(a)  
Date \_\_\_\_\_

Unit Signature (Chair of Audit Committee) (required):  
By \_\_\_\_\_  
(Chair of Audit Committee- please type or print name)  
  
(Signature of Audit Committee Chairperson)  
Date \_\_\_\_\_  
(If Governmental Unit has no audit committee, this section should be marked "N/A.")  
  
This instrument has been provided in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act. Additionally, the following date is the date this audit contract was approved by the governing body.  
  
Ciarann Mansfield, Finance Officer  
Governmental Unit Finance Officer (Please type or print name)  
  
(Signature)  
Email Address of Finance Officer  
cmansfield@camdencountync.gov  
  
Date \_\_\_\_\_  
(Preaudit Certificate must be dated.)

*Consent Agenda*

*Item 6. G - Second Amendment to Contract for Services of County Manager*

NORTH CAROLINA  
CAMDEN COUNTY

**SECOND AMENDMENT TO CONTRACT  
FOR SERVICES OF COUNTY MANAGER**

This Agreement is made and entered into by and between Camden County, a body politic and political subdivision of the State of North Carolina, hereinafter referred to as "County", and Michael R. Renshaw, hereinafter referred to as "Manager".

**RECITALS**

1. Manager is currently employed by County pursuant to a contract under date of October 26, 2011, which was amended by a subsequent written agreement under date of April 1, 2013.

2. County continues to be highly satisfied with the services of Manager and is desirous of retaining Manager's services into the future as being in the best interest of the citizens of Camden County.

3. Moreover, County continues to be mindful of increased competition within local government for employees of manager's capability, work ethic, and integrity.

4. Manager is also very satisfied with his employment history with County and desires to provide for additional stability for his future and is, therefore, desirous of entering into this agreement.

NOW, THEREFORE, for and in consideration of the following, it is agreed between the parties, the employment contract of October 26, 2011, as amended April 1, 2013, shall be amended in the following regards and no others:

**SECTION ONE**  
**TERM**

Manager's contract of employment, which commenced on December 5, 2011, is currently scheduled to terminate on December 4, 2014. Section One of the original contract is now amended to provide termination on December 4, 2017, an extension of three additional years over the original contract.

**SECTION THREE**  
**COMPENSATION**

Manager's current salary, which reflects the aforementioned amendment, is currently \$92,150.00. Effective immediately, that salary shall be increased by the sum of 7.5% for the duration of this amended contract. Provided, however, nothing herein shall be construed so as to prohibit Manager being eligible for an additional increase in salary should the Board of Commissioners, in its sole discretion, deem it appropriate to do so as being in the best interest of County government.

This Second Amendment is executed in duplicate originals with each party retaining a fully executed document on this the 17<sup>th</sup> day of February, 2014.

MANAGER:

CAMDEN COUNTY

Michael R. Renshaw  
MICHAEL R. RENSHAW

BY: Garry W. Meiggs  
GARRY MEIGGS  
CHAIRMAN OF THE  
BOARD OF COMMISSIONERS

ATTEST:

Amy D. Barnett  
Assistant  
CLERK TO THE  
BOARD OF COMMISSIONERS



**PRE-AUDIT CERTIFICATION**

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

COUNTY OF CAMDEN



By: \_\_\_\_\_  
Finance Officer

***Consent Agenda***

***Item 6. H - Declaration of Surplus Property***

Declare the following as surplus property:

2003 Ford Crown Vic Vin #2FAFP71W13X202178, Mileage 178,000.  
From Department: Sheriff's Office

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**Commissioner's Report**

Vice Chairman Michael McLain mentioned the following items of interest:

- Thanked the Board for his appointment to the Regional Transportation Advisory Board
  - Has been receiving numerous comments regarding the proposed tolls on Knotts Island

Commissioner Randy Krainiak mentioned the following items of interest:

- Mentioned Atlantic City trip, organized by the Camden County Senior Center Director, Shana Trafton.
    - Four days, three nights
    - Application for trip is available on Camden Website
    - For more information, contact Shana Trafton at 252-338-1919 ext. 248.
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**County Manager's Report**

County Manager Michael Renshaw had the following items to report:

- Remind the Board, and also invite the public - on Thursday, March 20, 2014, from 12PM - 4PM in the afternoon, there will be a Board retreat and work session to be held at the Camden County Library Community Room.
  - Pleased to announce that there will be a re-dedication ceremony for the Monument Marker for Brigadier General Isaac Gregory on Saturday, March 22, 2014 at 11 AM. Ceremony will be held in the rear portion of the Camden County High School Parking Lot. The public is invited and encouraged to attend.
  - We were just informed that there is a vacancy on the Economic Improvement Council, due to a resignation. Would like to confer with the Board regarding a replacement, and also will have the Clerk to the Board post the vacancy to the website.
- 
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**Information from Board and Staff**

The following items were provided to the Board for their information, and a copy of these items is maintained in the Clerk's office.

- A. Register of Deeds Account Balance Report
  - B. Sheriff's Monthly Report
  - C. Public Library Collection Report
  - D. Central Depository Fund Report
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**Closed Session**

At this time, Chairman Garry Meiggs called for a motion to go into closed session.

Vice Chairman Michael McLain made a motion to go into closed session for the purpose as stated above. The motion passed 4-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, Commissioners Randy Krainiak and Sandra Duckwall voting aye; no Commissioner voting no; no Commissioner absent; and Commissioner Clayton Riggs not voting due to Camden County's policy regarding remote participation in closed session.

The Board entered closed session for the purpose of consultation with County Attorney John Morrison regarding potential litigation.

Vice Chairman Michael McLain made a motion to come out of closed session for the purpose as stated above. The motion passed 4-0 with Chairman Garry Meiggs, Vice Chairman Michael McLain, Commissioners Randy Krainiak and Sandra Duckwall voting aye; no Commissioner voting no; no Commissioner absent; and Commissioner Clayton Riggs not voting due to Camden County's policy regarding remote participation in closed session.

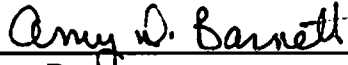
**Meeting Adjourned**

By acclamation of Chairman Garry Meiggs, the meeting was adjourned.

[It is hereby noted that this set of minutes was prepared by the Assistant Clerk to the Board, Amy Barnett, who was not in attendance at this particular meeting. Having reviewed the appropriate video record and Board Packet with Agenda, and having made findings that items therein and reported herein were in fact on the agenda for February 17, 2014, these minutes are hereby submitted. Adjournment time is not known due to the aforementioned video not being time-stamped, and a closed session - not on video - occurring at the end of but prior to adjournment of the meeting, therefore length of video cannot be used as a guide for adjournment time of this meeting.]

  
\_\_\_\_\_  
Chairman Garry Meiggs  
Camden County Board of Commissioners

ATTEST:

  
\_\_\_\_\_  
Amy Barnett  
Assistant Clerk to the Board