

Town of Spring Lake

BOARD OF COMMISSIONERS

Fredricka Sutherland, Mayor Pro Tem
Tony Burgess, Commissioner
Soña L. Cooper, Commissioner
Jackie Jackson, Commissioner
Adrian Thompson, Commissioner



CHARTERED IN 1951

OFFICE OF THE MAYOR

Kia Anthony, Mayor

ADMINISTRATION

Dennis English Jr., Town Manager
Carly Autry, Town Clerk
Michael R. Porter, Town Attorney

Board of Commissioners Regular Meeting Agenda Monday, October 12, 2026 6:00 PM Grady Howard Conference Room

The public may view the live Board of Commissioners Meeting on the Town's YouTube Channel:
www.townofspringlake.com

- 1. CALL TO ORDER**
- 2. INVOCATION AND PLEDGE OF ALLEGIANCE** – Pastor Long
- 3. ADDITIONS AND DELETIONS**
- 4. APPROVAL OF AGENDA**
- 5. APPROVAL OF CONSENT ITEMS**
 - a. Draft Minutes of September 28, 2026, Work Session
- 6. PUBLIC COMMENTS (Limit 3 minutes per speaker)**
- 7. PRESENTATIONS**
 - a. Breast Cancer Awareness Month Proclamation – Commissioner Adrian Thompson
 - b. Firefighter and EMS Memorial Day Proclamation – Commissioner Soña L. Cooper
 - c. Spring Lake Rooted & Ready – Summer 2027 Community Partnership Proposal – Dr. S.L. Raines, Pastor & Founder, Seed Harvest Christian Center
 - d. Water Operations Update – John Cannon, Superior Utilities
- 8. NEW BUSINESS**
 - a. Carr, Riggs & Ingram, P. L.L.C. – Michael Jordan, Partner, Carr, Riggs & Ingram, P.L.L.C.
 - b. Code Enforcement Analysis – Town Manager Dennis English Jr.
 - c. Mayor's Report – Mayor Kia Anthony
 - d. Board of Commissioners Report – Town of Spring Lake Board of Commissioners
 - e. Manager's Report – Town Manager Dennis English Jr.

f. Town Attorney Report – Town Attorney Michael Porter

9. CLOSED SESSION

a. Pursuant to NCGS §143-318.11(a)(3) – Attorney-Client Privilege

b. Pursuant to NCGS §143-318.11(a)(4) – Economic Development

10. ADJOURNMENT

Town of Spring Lake
Work Session Meeting of the Board of Commissioners
Municipal Building
300 Ruth Street
Spring Lake, NC 28390

September 28, 2026

MINUTES

6:00 pm

The Spring Lake Board of Commissioners held a Work Session meeting in the Grady Howard Conference Room of the Spring Lake Municipal Building with Mayor Kia Anthony presiding.

Board Members Present: Mayor Pro Tem Fredricka Sutherland
Commissioner Tony Burgess
Commissioner Soña L. Cooper
Commissioner Jackie Jackson

Board Members Absent: Commissioner Adrian Thompson

Others Present:

Carly Autry, Town Clerk
Dennis English Jr., Town Manager
Patricia Hickmon, Planning & Zoning Manager
Police Chief Errol Jarman, Spring Lake Police Department
Monica Simmons, Finance Director

1. CALL TO ORDER

Mayor Anthony declared a quorum and called the meeting to order.

2. INVOCATION AND PLEDGE OF ALLEGIANCE

The Honorable Raul Palacios gave the Invocation and led the Pledge of Allegiance.

3. ADDITIONS AND DELETIONS

Mayor Pro Tem Sutherland requested to add Budget Amendment (BA-6) FY2027, Budget Amendment (BA-7) FY2027, and Establish Finance Audit Committee Discussion all under New Business.

4. APPROVAL OF AGENDA

Action: Motion to approve the September 28, 2026, Work Session agenda with the additions.

Motion by: Commissioner Jackson

Second by: Commissioner Burgess

Vote: Unanimous

5. APPROVAL OF CONSENT ITEMS

Action: Motion to approve the draft minutes of September 14, 2026, Regular Meeting and Resolution 2026-19; Resolution Declaring Surplus of Personal Property.

Motion by: Commissioner Cooper

Second by: Mayor Pro Tem Sutherland

Vote: Unanimous

Before the vote, Mayor Pro Tem Sutherland raised a question about the surplus item listed on the Resolution, specifically asking about a scanner listed among the items to be sold, noting she did not know exactly what it was. She asked what scanner was being referenced, where it was located, and how much the Town was listing it for.

Mr. English responded, inviting Mrs. Hickmon to provide context. He explained that this was part of an ongoing assessment of older equipment in the Planning department. He noted that the equipment was extremely old but that he did not want to throw it away until confirming whether there was any monetary value in it. He stated that items under \$500 in value were likely going to be discarded, and the Board needed to weigh in on whether the item could command at least that amount.

Mrs. Hickmon clarified for the Board that the item in question was the old plotter the Town had purchased around 2016. She explained that the Town had purchased a new plotter the previous year, leaving the old one sitting in a closet on the property. She confirmed that it did jam and that it was a plotter with a scanner on top – a large-format machine used to print maps such as those displayed in the Boardroom. She said the Town would list it for sale and intended to start the bidding at \$500, hoping to recover at least that amount.

6. PUBLIC COMMENTS

Mary Jackson, Spring Lake resident, addressed the Board stating that she wanted to address the Board's decision to select Dennis English as Town Manager, particularly with regard to the qualifications presented for the two (2) candidates. She clarified that her concern was not a personal attack on Mr. English, whose resume demonstrated significant experience in government relations, economic development, public policy, securing public funds, and building strategic partnerships, which she acknowledged were valuable skills. However, she said the broader question before the public should be who was better qualified to perform the actual duties of Town Manager. She stated that the other candidate, Michael Douglas, presented a resume showing direct municipal management experience, having served as Town Administrator for Green Level, Town Manager for Kenley, and Town Manager for East Spencer. She noted that his resume also reflected extensive leadership and operational experience from his military career. Ms. Jackson emphasized that her concern was not personal but was about the selection process and the standards used by the Board. She said that when one candidate has years of direct North Carolina municipal experience and another does not, residents deserve to understand why the candidate without that experience was selected. She posed several specific questions to the Board: what qualifications outweighed Mr. Douglas's direct experience, what scoring system was used, what weaknesses were identified in Mr. Douglas's record, and what evidence convinced the Board that Mr. English was better prepared to manage Spring Lake. She concluded by stating that citizens deserve more than just a decision, at which point her time expired.

Raul Palacios, Spring Lake resident, began by thanking volunteers who came out for the Town cleanup that past Saturday. He specifically recognized two (2) Commissioners – Mayor Pro Tem Sutherland and

Commissioner Thompson – for showing up and helping out. He also acknowledged Cumberland County Chairman Kirk deViere, who had participated for the second consecutive year, calling it a great time whenever he showed up to help clean the Town. He thanked Town staff as well for making the event happen and for providing some unexpected cleanup that morning. Mr. Palacios stated that he appreciated everyone willing to make the Town better and expressed his desire to work with those individuals. He then addressed the topic of community appearance in his role as Appearance Committee chair. He noted that vacant commercial properties continued to be a topic of discussion and concern, and expressed the committee's belief that there was a need to create stricter Ordinances around those vacant dwellings – specifically commercial properties – because they represented the low-hanging fruit when it came to community appearance improvement. He said that finding property owners and threatening or implementing fines could have a significant benefit for the Town. He specifically cited the old Scotchman at the corner of Manchester Road and 87, the Darden insurance building with a tarp that continued to deteriorate, and others as examples requiring attention. Finally, Mr. Palacios announced that the following day at 5:00 pm at the Spring Lake Library, he would be hosting a free public seminar on financial education. He said the seminar was open to everyone, and no RSVP required. He explained the purpose of the event was to walk through common financial concepts such as retirement readiness, timing, and savings adequacy. He encouraged attendees to invite neighbors, family, and friends.

7. PRESENTATIONS

a. Update on Interlocal Agreement for the Joint Planning Board (JPB) – Rawls Howard, Director, Cumberland County Planning & Inspections – Mr. Howard provided background, explaining that earlier in the year, staff and the Cumberland County Board of Commissioners began reviewing service agreements the County provides to municipalities. As part of that review, there was a desire and need to update those agreements for all members of the Joint Planning Board (JPB), which ultimately led to wanting to update the Interlocal Agreement altogether.

Mr. Howard explained that at the direction of the County Commissioners, the goal was to consolidate all services into basic services – meaning zoning enforcement and minimum housing – which the County provides to all Towns throughout Cumberland County. He noted, however, that Spring Lake already handles those services internally, as well as junk vehicle enforcement. Therefore, the enhanced services outlined in the agreement addendums may not apply to Spring Lake, though he noted this could be discussed.

Mr. Howard then turned to the substantive changes being proposed in the updated Interlocal Agreement. He noted that clerical changes were being made, such as updating references from "Board of Aldermen" to "Board of Commissioners." He also described a proposed change to the appointment process for the JPB, explaining that the previous language had been somewhat vague about whether a Town's appointee had to live within the Town or its Municipal Influence Area (MIA). The new language would require that if an appointee lives within the Town or its surrounding MIA, the Board can directly appoint that person without going to the County Commissioners. However, if the desired appointee does not live within the Town or its MIA, that appointment would become a recommendation to the Cumberland County Board of Commissioners, since such a person would technically represent a County-wide appointment being made by the Town.

Regarding the fee structure, Mr. Howard explained that the current Interlocal Agreement – signed in 2018 – utilized a per capita formula tied to state sales tax reimbursement rates. That rate had been set at \$3.31 per person and had not been adjusted for CPI, inflation, or any other measure in over 20 years. He said the County recognized this as an opportunity to update both the rate and the methodology. The adjusted per capita rate in 2026 dollars came out to approximately \$4.31 per person. Beyond that, the County was also proposing a transition from a per capita model to an ad valorem model, consistent with broader County discussions about how to calculate sales tax distribution and service fees. He explained that the ad valorem rate would also be tied to an annual inflation adjustment, so the rate would automatically increase in step with inflation without requiring the County to return to the municipalities each year for approval. He noted the rate could also be modified by the Board of County Commissioners at any time.

Mr. Howard then presented the financial impact on Spring Lake specifically. He stated that the current annual fee the Town had been paying for approximately 20 years was \$30,507.89. Under the proposed ad valorem model, Spring Lake's annual fee would decrease to \$28,618.78 – a reduction of approximately \$2,500 per year for the same JPB services currently received. He noted that Spring Lake was the only one of the eight (8) municipalities served by the County where the proposed rate would actually go down rather than up. He also clarified the cost of supplemental services for reference: if Spring Lake were to add zoning enforcement and minimum housing, the annual cost would increase to approximately \$40,000; adding junk vehicle enforcement would bring the total to approximately \$46,000. He stated that after speaking with Mr. English, it was his understanding that Spring Lake already handles those services in-house and is not interested in the supplemental services at this time.

Mayor Anthony responded stating it was always good to have the County come to tell them their bills were going down, and jokingly suggested that Mr. Howard had set a new standard where County visits would only bring good news and cost savings. Mayor Anthony requested Mr. English to produce a cost-analysis for code enforcement between the COG and the County.

Mr. Howard responded, clarifying for the public record what those fees would look like. He confirmed that if Spring Lake were to add zoning enforcement and minimum housing as a package, the annual cost would go from approximately \$28,600 to approximately \$40,000. Adding junk vehicle enforcement would bring it to approximately \$46,000 annually. He noted that the Town's rate under the current arrangement is actually going down, whereas adding supplemental services would bring it back up.

Mayor Pro Tem Sutherland reviewed the document presented, referencing Option 1 at approximately \$40,629 and Option 2 at approximately \$45,000 if supplemental services were included. Mr. Howard confirmed that was correct – Option 2 included supplemental services, while simply remaining with the JPB arrangement brought the cost to the \$28,600 figure. He confirmed for Mayor Pro Tem Sutherland that no action was required that evening.

Mayor Pro Tem Sutherland then raised the topic of Board appointments, asking for clarification about the appointment process and whether Spring Lake could still maintain power over its municipality's representation. Mr. Howard explained that the proposed changes were not dramatically different from current practice – if the Town appoints someone from within the Town proper or the MIA, they can do so directly without going to the County. He noted that in his experience, Spring Lake had historically always

had someone from the Town proper on the Board, so he did not expect the changes to impact the Town significantly.

Mayor Pro Tem Sutherland asked about term lengths for Planning Board appointees. Mr. Howard clarified that appointees serve four-year terms and can be re-appointed by the Town for a second four-year term. A third four-year term is also possible, but only if the Planning Board itself recommends it, which is then processed and brought back to the Town for consideration. He confirmed that the maximum potential service time under this structure would be twelve (12) year's total.

Mayor Pro Tem Sutherland asked whether an elected official could be appointed. Mr. Howard indicated it was the Town's appointment to make, and noted that an elected official from Eastover currently served on the County Planning Board as an example.

Commissioner Cooper asked Mr. Howard whether there was a way to report zoning or code enforcement issues in County-controlled areas, such as within the "donut" areas around Spring Lake, and whether there was an app or a phone number to use. Mr. Howard said the most efficient way was to call their code enforcement office directly. If the issue is within the County's jurisdiction, staff will research it and send someone out to investigate.

Commissioner Jackson expressed agreement with Mayor Anthony's suggestion about analyzing the cost of consolidating services with the County, noting that since the JPB rate was already going down, adding on County services might not represent a large additional cost relative to what the Town is already paying elsewhere.

Commissioner Jackson also asked about the current appointment to the JPB, and was informed by staff that the current appointee was Iami McLaughlin. Mr. Howard confirmed that Ms. McLaughlin was serving her third and final four-year term, which would expire in June 2027. He stated that the Board would need to appoint someone new because the third term is an absolute maximum. Commissioner Jackson asked whether a Board member could be appointed, and Mayor Pro Tem Sutherland noted that it was the Town's appointment to make.

Mayor Pro Tem Sutherland asked whether any action was needed that evening or whether this was simply a presentation. It was confirmed that this was a presentation only and that the Board would coordinate with Mr. English to move forward. Mayor Anthony thanked Mr. Howard and confirmed that Mr. English would be in contact with his office.

8. OLD BUSINESS

a. Draft Policy 43. Public Records Request – Commissioner Jackie Jackson – Commissioner Jackson stated she had questions and concerns about the policy. She referenced the summary description in the agenda cover sheet and asked specifically about a provision that referred to Town employees being able to perform research associated with a public records request. She asked whether that meant that if a records request pertained to certain departments, those departments would find the relevant records.

Clerk Autry clarified that the policy simply means that depending on the nature of the request and which department is involved, either she or Human Resources would coordinate the response. She specifically mentioned that in prior instances involving records requests about phones, she had been directed to send such requests to HR. She stated that the "and/or" language in the policy was intentional, indicating that either she or HR would handle the request depending on its nature.

Commissioner Jackson responded that she felt it should be made clear in the policy that employees are not required to turn over their personal phones in response to a public records request. She acknowledged that personal phone communications about Town business are considered public record under North Carolina statute, but emphasized that employees do not have to physically surrender their devices. She suggested the policy should note that employees can instead provide downloaded data or screenshots rather than their actual phones.

Attorney Porter clarified that this was indeed the case – employees do not have to hand over their physical phones. He explained that forensic tools could be used to extract the relevant data without the employee physically surrendering the device, noting that login credentials could allow data to be pulled from the cloud. He described how forensic firms often present the data in a clean, spreadsheet-like format with fields for phone number, date, message, sender, and receiver – similar to how law enforcement handles such data. He indicated he would work with the Town Clerk to clarify that language in the policy.

Commissioner Jackson continued reviewing the policy and referenced provisions, which stated that the Town Manager, Town Attorney, HR department heads, and other employees may assist in reviewing and producing responsive records, but should not independently issue a final response or release records to a requester unless authorized by the Town Clerk. Commissioner Jackson expressed concern that when it comes to personnel records, HR should be the one determining what is and is not appropriate to release, since all personnel matters flow through HR. She noted that North Carolina law provides that a public official or employee who knowingly, willfully, and with malice permits unauthorized access to confidential personnel records is guilty of a Class 3 misdemeanor and can be fined up to \$500.

Mayor Anthony noted that she believed the policy as written did not grant staff the authority to independently release personnel information, and that the Clerk's role as primary authorized responder was already stated. She asked Attorney Porter to help refine the language so it would be explicitly clear.

Attorney Porter clarified that the Clerk is indeed designated as the primary person authorized to coordinate and issue responses to public records requests, and that HR would inform the Clerk about what is protected versus what can be released in cases involving personnel records. He confirmed that this was already implied in the policy but could be made more explicit.

Commissioner Jackson then raised another concern – the provision addressing information requests made by members of the Board of Commissioners. She asked what that section meant.

Clerk Autry explained that if a commissioner submits a public records request, it must be treated in exactly the same manner as a request from any regular citizen. She stated that the authorized person handling the request – herself or HR – would treat it the same regardless of who submitted it.

Commissioner Jackson then expressed a concern that the policy should also make clear that Board members should not instruct Town employees when submitting a records request, just as regular citizens cannot instruct Town employees. She asked whether language should be added to that effect, and Mayor Anthony agreed it would be appropriate to explicitly state that Board members are not authorized to direct staff in any capacity, even in the context of a public records request.

Attorney Porter acknowledged the concern and confirmed that he and the Clerk would work together to incorporate appropriate language. He stated that the appropriate course of action when a records request is submitted – whether by a citizen or a Board member – is to direct that person to the policy, have them submit the request in writing, and allow it to be processed appropriately.

Commissioner Jackson also asked that the policy include a notice of the statutory penalty – the Class 3 misdemeanor and \$500 fine – so that Board members and employees are aware of the consequences of improperly releasing protected records outside the established process. Attorney Porter said he was fine with including that in the policy.

Commissioner Cooper asked whether the policy in any way affected Town device policies or conflicted with how personal devices are handled. Mayor Anthony indicated that it did not appear to do so, and Mayor Anthony confirmed that had been one of the concerns she reviewed as well.

After the discussion, Mayor Anthony confirmed that the staff would take back the Board's directives, make the requested changes and clarifications, and bring back an updated draft policy at the next meeting.

b. Creation of Special Events Planning Committee – Commissioner Jackie Jackson – Commissioner Jackson expressed that she had been working with the Clerk on this item, noting that the Clerk had done extensive work to draft the related materials. However, Commissioner Jackson explained that she had not yet had time to fully review the Bylaws required for the committee, and asked to table the item. Mayor Anthony confirmed that "table" was the correct procedural term, and the item was tabled to a future meeting.

Discussion then turned to the question of background checks, drug testing, and the handling of funds by volunteers associated with special events. Commissioner Jackson explained that the Special Events Planning Committee has a representative – referenced as Holly – who coordinates vendors and collects money on behalf of the Town during events such as vendor fairs and sponsorship activities. She said that if this representative continues to act on behalf of the Town in a money-handling capacity, the Town should ensure that appropriate vetting is in place. She noted that HR would handle any background check process and that this should be established as a standard rule, not just applied to one individual, since special events regularly involve the collection of vendor fees, sponsorship funds, and other revenues.

Mayor Anthony agreed with the concern and suggested the Town look into streamlining the collection process by moving vendor and event payments online, so that no individual citizen representative would need to handle cash. She suggested getting with Town IT or Finance to explore platforms similar to those used for online utility bill payments, acknowledging there may be an additional cost involved. Clerk Autry confirmed she would look into this with Mrs. Renee, who was out on vacation that week, and explore options for online submission and payment for special events applications and fees.

Mayor Anthony emphasized that moving to an online system would eliminate security risks, reduce the chance of funds getting lost, and remove any ambiguity about whether cash was received or not.

Attorney Porter was asked whether the Town could authorize a community member to collect money on behalf of the Town. He acknowledged it had been a long time since he reviewed that specific issue, but indicated that it was not disallowed, particularly if the individual was properly vetted and functioning as part of the Town's special events structure. He noted that the School of Government and LGC would likely prefer a staff member to handle collections but he did not believe it was legally required.

Commissioner Cooper expressed concern that having someone outside of Town staff handling funds regularly – even someone as trustworthy and diligent as the current volunteer – might not look favorably under scrutiny from the LGC, particularly given the lack of external oversight and checks and balances over that individual's handling of money. She noted there was no separation of duties equivalent to what exists within the Town's Finance department.

Commissioner Jackson acknowledged those concerns and clarified that currently, when Holly collects payments from vendors, the Clerk accompanies her to provide oversight. She said all efforts were being made to protect both Holly and the Town, but that a more formal solution was needed.

Mayor Pro Tem Sutherland also voiced support for Commissioner Cooper's concerns about checks and balances, emphasizing that proper financial oversight is critical when anyone is handling the Town's funds, and suggested that Finance Director Monica Simmons might be able to provide additional input.

Mayor Anthony confirmed that staff would come back with a streamlined solution, and expressed confidence that the team would find the right approach.

9. NEW BUSINESS

a. Draft Policy 22. Volunteer Agreements – Commissioner Jackie Jackson – Mayor Anthony noted that this item was in conjunction with the creation of the Special Events Planning Committee. Commissioner Jackson confirmed that she had shared her intentions with the Clerk, who had gone above and beyond in drafting the policy. However, Commissioner Jackson stated that she had not yet had a chance to fully review it and asked to table this item as well, as she was still getting through it. The item was tabled to the next Board meeting.

b. Engagement Letter for Accounting Services by James C. Overton – Town Manager Dennis English Jr. – Mr. English explained that after reviewing the engagement letter in conjunction with the newly hired Finance Director, he found that the list of services proposed by Mr. Overton was extensive and appeared to have been developed before the Town had hired a Finance Director. He recommended that he and Ms. Simmons go back and review the engagement letter thoroughly to determine what services from Mr. Overton were still needed given that the Town now had full-time finance staff.

Mr. English proposed that in the interim, the Town move toward an on-call agreement with Mr. Overton, given his longstanding institutional knowledge of the Town's finances from his years serving as Finance

Director. He suggested an on-call arrangement, compensated on an hourly basis, would be appropriate at this stage. He added that the audit-related work would also need to be discussed with Ms. Simmons to determine what role, if any, Mr. Overton should play in that process going forward.

Mayor Pro Tem Sutherland expressed concern about specific provisions in the letter where Mr. Overton had stated he wanted to remain involved in certain activities – including bank reconciliation – despite the Town now having a Finance Director in place. She noted that if those activities were fully covered by Ms. Simmons, there may be less need for Mr. Overton's involvement than the letter suggested.

Attorney Porter acknowledged the concern and noted that whatever the engagement letter said should be clarified to reflect precisely what the Town wants Mr. Overton to assist with – and nothing more. He agreed that specificity was important so there would be no ambiguity about the scope of his services.

Mayor Pro Tem Sutherland also noted that Mr. Overton's departure had been relatively sudden and that Ms. Simmons may not have received full training or transition support from him. She suggested that given that reality, there might be value in retaining some on-call access to Mr. Overton so that Ms. Simmons could seek clarification or guidance as needed.

Mayor Anthony agreed with the need for clarity and specificity in the engagement letter. She noted that there was no cap on hours worked in the current draft letter, and expressed her expectation that any future agreement includes a not-to-exceed limit on hours to ensure spending stayed within the approved budget. She emphasized the importance of monitoring how often Mr. Overton was used to avoid overspending.

Mr. English agreed, confirming he would not expect to need more than ten (10) hours per week from Mr. Overton, and said he would develop an on-call agreement with appropriate not-to-exceed language consistent with the available budget.

Mayor Anthony then raised another concern: that even the on-call agreement could not begin without a formal contract in place. She noted that the Board could not authorize anyone to work with Mr. Overton without a contract, even informally. Mr. English confirmed that all conversations with Mr. Overton would be paused until the next Board meeting, at which point a formal contract would be presented for approval. He acknowledged that this provided clarity on how to proceed in the interim.

Mayor Anthony confirmed that staff would bring back an updated engagement letter to the next Board meeting after Mr. English and Ms. Simmons had met with Mr. Overton to discuss the appropriate, defined scope of services.

c. Budget Amendment (BA-6) FY2027 – Finance Director Monica Simmons – Ms. Simmons explained that BA-6 involved three (3) components. The first was a request to allocate funds received from an insurance settlement – related to damage to a flag pole – to cover the repair of the flag pole. The second was a request to allocate funds received from fees and donations collected during special events, specifically the First Friday event that had taken place, to cover the associated expenses. The third component involved the appropriation of Powell Bill funds to cover the cost of paving roads.

Before the vote, Commissioner Cooper asked for clarification on the term "PB", which appeared in the document. She asked whether the wording could be adjusted to reflect Powell Bill. Ms. Simmons confirmed she could make that adjustment to the language. However, Mayor Anthony clarified that if "PB" was the way that specific line item was listed in the budget, then it should remain as written on the budget amendment to maintain consistency with the budget. Ms. Simmons confirmed this was indeed the way it was listed in the budget. Mayor Anthony confirmed it should therefore stay as written.

Mayor Anthony also took a moment to explain what BA-6 was accomplishing in plain terms for the public: the Town was accepting funds from special events donations, applying the insurance settlement funds toward replacing a flag pole at the intersection in front of Walgreens (which she noted were now restored), and appropriating Powell Bill funds toward paving.

Action: Motion to approve Budget Amendment (BA-6) FY2027.

Motion by: Mayor Pro Tem Sutherland

Second by: Commissioner Jackson

Vote: Unanimous

d. Budget Amendment (BA-7) FY2027 – Finance Director Monica Simmons – Before Ms. Simmons could fully present, Mayor Anthony asked whether Police Chief Jarman could come forward to provide additional context on this particular amendment, as she wanted the Board to understand the program being funded. Chief Jarman came forward and explained that BA-7 involved a one-time allocation of funds sent by the state legislature to all local law enforcement agencies in North Carolina. He clarified that this was not a recurring expenditure – it was a one-time payment from the state. The payment amount was \$1,750 per officer employed with the Town as of June 30, 2026. He stated that Spring Lake had 21 eligible officers as of that date, resulting in a total allocation of \$36,750.

Chief Jarman further explained that the funds could not be deposited into the regular personnel line item – they had to be placed in a new line under account category 250, for which Ms. Simmons had already identified the appropriate line number. He described the flow of funds as essentially coming in and going right back out as individual checks to the eligible officers.

Mayor Anthony expressed appreciation for the state's decision to support officer retention at the local level without placing the cost on the municipalities themselves.

Commissioner Jackson asked whether officers who had left the department prior to the disbursement would still receive the payment. Chief Jarman explained that the determining factor was whether an officer was employed by Spring Lake as of June 30, 2026. He gave the example of Detective Taylor, who was employed by Spring Lake on that date but had since moved to the Fayetteville Police Department. He stated that Spring Lake submitted Detective Taylor's name to the state, so the funds for that officer would come to Spring Lake and would then be forwarded to Detective Taylor. He also noted that officers such as Lt. Sutton and Detective Hunt, who had left the department before June 30, 2026, would receive their payments through their new agencies rather than through Spring Lake.

Mayor Anthony observed that the arrangement reflected how much the state valued its law enforcement community.

Mayor Anthony then identified a small grammatical error in the budget amendment document – the justification section referenced June 1, 2026, as the qualifying employment date, while Chief Jarman had stated the correct date was June 30, 2026. The Board agreed the document needed to be corrected before approval.

Action: Motion to amend the grammatical date error in Budget Amendment (BA-7) FY2027.

Motion by: Commissioner Jackson

Second by: Commissioner Burgess

Vote: Unanimous

Action: Motion to approve Budget Amendment (BA-7) FY2027.

Motion by: Mayor Pro Tem Sutherland

Second by: Commissioner Cooper

Vote: Unanimous

e. Establish Finance Audit Committee Discussion – Mayor Pro Tem Fredricka Sutherland & Town Manager Dennis English Jr. – Mayor Pro Tem Sutherland explained the origin and purpose of the committee. She stated that she had experience in finance and held a degree in the field, and that Mr. English had reached out to her because she had previously flagged – both when she left the Board the first time and when she returned – that the Town's audit had not been completed for four (4) years. She explained that she and Mr. English had been working informally toward this goal and had already helped get one (1) audit completed. She stated that she wanted to formally put the committee into motion so that it would be documented in the minutes and could continue its work in an official capacity. She clarified that the committee would meet weekly and keep notes and documentation of all meetings, including communications with auditors and the LGC.

Mr. English provided additional context on the purpose of the committee. He explained that his goal was to have a Board member who could work directly with him in relation to the Town's auditors – establishing parameters, setting expectations, creating deadlines, and holding the auditors accountable for completing their work on time. He clarified that this was intended to be a working committee, not a roundtable discussion group. He stated that weekly Zoom meetings would be held with the auditor, and that any Board member wishing to participate would be welcome, with the understanding that active engagement was expected.

Mayor Anthony expressed support for the idea and noted the importance of staying within open meeting laws. She explained that to avoid constituting an effective majority, the committee could not include three (3) or more voting Board members. She said it would need to be either herself and two (2) Board members or two (2) Board members meeting with the Town Manager. She offered to participate in the committee when needed.

Attorney Porter affirmed that this type of committee structure was consistent with how other Town boards and committees had been organized historically, and that it did not need to be overly formal. He agreed it could function effectively as an internal working committee focused on audit accountability.

Mayor Pro Tem Sutherland reiterated that the committee needed to be formally recorded in a motion.

Mayor Anthony clarified that according to the Town's Charter and Ordinances, she as Mayor has the authority to create committees, or alternatively, two (2) Board members can form one. She stated she would authorize the committee's creation immediately and asked for volunteers to serve alongside Mayor Pro Tem Sutherland.

Commissioner Jackson expressed interest in participating. Mayor Anthony indicated that she and Mayor Pro Tem Sutherland would lead the committee, with other Board members welcome to join as needed. Mayor Anthony directed Mayor Pro Tem Sutherland to meet with the Clerk and Mr. English to establish a schedule.

f. Mayor's Report – Mayor Kia Anthony – First, Mayor Anthony acknowledged that she had been out of commission for a few weeks due to the loss of a dear friend, and thanked the town for their thoughts and prayers during that time. Second, Mayor Anthony disclosed two (2) upcoming out-of-town engagements: the first was an Ambassador's Reunion at the School of Government on October 1st and 2nd, related to the Advanced Leadership Course she had previously attended. The second was an invitation from Local Progress to travel to Kentucky to speak on behalf of North Carolina regarding preemption and how it affects local governance. She said she would represent the Town in the highest light. Last, Mayor Anthony informed the Board that the Town had received a letter from the state that day. She explained that the state had changed its laws a couple of years ago, stipulating that if a municipality is more than three (3) years behind in completing its audits, the state would withhold sales tax revenue. She confirmed that Spring Lake was indeed three (3) or more years behind and that the state would be withholding approximately \$65,000 in sales tax from the Town. She characterized this as a temporary hold, noting that once the audits are caught up, the state will release the withheld funds back to the Town.

g. Board of Commissioners Report – Town of Spring Lake Board of Commissioners – First, Mayor Pro Tem Sutherland noting that the Town's flag had been replaced and looked wonderful, thanking Steve Wing, who was not present, for acting on her request from the previous meeting. She mentioned that she had received positive calls from residents about the new flag. Second, Mayor Pro Tem Sutherland reflected on the Town cleanup, noting that former Mayor Ethel T. Clark had helped create the cleanup tradition over 16 years ago, and that she had spoken to Mayor Clark about the importance of Board members getting out and participating. She shared that she had felt ill on cleanup day and had started with a colleague before being picked up by a family member who was concerned about her being out alone. She said her vehicle had been left with flashing lights on the road, causing some worry. Despite that, she expressed that participating in the cleanup brought back fond memories and gave thanks to all who participated. Third, Mayor Pro Tem Sutherland raised the topic of community watch programs, explaining that when she previously served on the Board, the Town had active community watch programs in neighborhoods like Holly Hills and Woodland West, which had since become largely inactive as residents grew older. She expressed a desire to restore community watch programs throughout the Town so that citizens could

receive information from law enforcement and engage with what is happening locally. She said this was something she wanted to work on and did not want it to fall through the crack. Fourth, Mayor Pro Tem Sutherland referenced a prior suggestion from Chief Jarman and Mr. English about engaging children with a boxing program. She expressed enthusiasm for the idea and said she did not want it to get lost either, noting that it would require meetings with schools and possibly securing sponsorships. Fifth, Mayor Pro Tem Sutherland expressed interest in having the Town join the Fayetteville Chamber of Commerce. She mentioned that two (2) of the Town's law enforcement officers had received recognition from the Chamber and that she felt the Town should have had a table and been more actively involved in supporting the community through Chamber membership. Sixth, Mayor Pro Tem Sutherland mentioned a concern about parking at Spring Lake Middle School during a recent community event hosted there. She noted that people were parking in front of residents' homes, blocking driveways, and that one older resident had to park in front of her own door because vehicles were blocking her driveway. She said she thought the Parks and Recreation department or event organizers needed to be made aware that residents in that neighborhood must be respected. Mayor Anthony noted that the event organizer had already reached out to the Town and that Mr. English had been informed regarding this concern. She stated that the Town maintains the road alongside Spring Lake Middle and that the organizer had asked the Town to redo the parking lines to help control the issue going forward. Last, Mayor Pro Tem Sutherland introduced a longer-range vision, suggesting the Town explore the possibility of attracting a movie theater to Spring Lake, noting the Town's location between major population areas and the potential to bring something meaningful for youth and the broader community. She expressed excitement about working with the Town Manager and the Mayor toward that goal. First, Commissioner Jackson mentioned the upcoming First Friday on Main event on Friday, October 2, 2026. Second, Commissioner Jackson expressed excitement about the Town's Christmas Parade planning, noting that the special events crew was doing great work. She encouraged anyone with connections to bike clubs, car clubs, Boy Scout or Girl Scout units, or other organizations to reach out so they could be included in the parade. Last, Commissioner Jackson giving a heartfelt tribute to the Police Department and Fire Department. She recounted witnessing the aftermath of a fatal motorcycle accident while commuting one morning, noting that the experience gave her a deeper appreciation for what first responders have to endure mentally in the line of duty. She said the experience moved her and emphasized that no one should be able to put a price on the mental toll of such work. She offered a direct and personal shout-out to Police Chief Jarman and to Fire Chief Williams for the exceptional work they do beyond the scope of their official duties. First, Commissioner Burgess addressed the issue of code enforcement, stating that he had received a current enforcement list containing 83 addresses, some of which were already being closed. He noted that a new list was expected the following month and that attention was being directed to support the ongoing effort to clean up the Town. Last, Commissioner Burgess thanked Mayor Pro Tem Sutherland for raising the boxing program and expressed some uncertainty about whether it would move forward, suggesting there may be resistance from certain quarters. First, Commissioner Cooper urged residents to vote and specifically encouraged in-person voting rather than mail-in voting. Second, Commissioner Cooper brought up the Communities in Schools program, noting it is a statewide North Carolina initiative that allows community events to use school facilities when other spaces such as the recreation center are unavailable. Last, Commissioner Cooper noted that she would be stepping back for a while due to health matters she needed to address, acknowledging that she might not be present for a period of time. In Commissioner Thompson's absence, Clerk Autry provided her updates. First, the Military and Veterans Affairs Advisory Committee (MVAAC) raised \$313 on September 19, 2026, bringing the total amount raised to \$700, which was donated to the

American Foundation for Suicide Prevention. Last, the Town's monthly cleanup will take place on Saturday, October 3, 2026, with Mr. Charles stepping in for Commissioner Thompson while she is out of town.

h. Manager's Report – Town Manager Dennis English Jr. – First, Mr. English expressed excitement about the upcoming assessment center process for the Public Works Director position, which was scheduled to begin that Friday. He clarified that candidates would not simply be going through a face-to-face interview but would be undergoing formal assessments conducted by a panel of certified professionals. He stated that this hire was at the top of his priority list, given how long the Town had been without a Public Works Director and how critical the role is to maintaining the Town's infrastructure. Second, Mr. English announced that the Town had hired a crew lead for its Water Operations department, beginning that day. He explained that this individual would be replacing a position previously held by a retired employee and had been reclassified to require stronger supervisory and leadership skills. He said having this person in place would reduce the Town's reliance on outside contract teams (referred to as the "A Team"), on whom the Town had been spending significant amounts of time and money due to the absence of qualified internal leadership in that department. Third, Mr. English reiterated his excitement about having Finance Director Monica Simmons on board, stating that her hiring effectively relieved him of the Interim Finance Officer duties he had carried for two (2) weeks. He described those two (2) weeks as involving constant phone calls and significant pressure, but also acknowledged that the experience gave him a much deeper understanding of the Town's financial situation. He expressed humility and gratitude for the opportunity to learn and said he looked forward to working closely with Ms. Simmons to continue gaining financial knowledge and driving the Town forward. Finally, Mr. English returned to the budget amendment vote the Board had just taken regarding Powell Bill funds and road paving. He noted that Mr. Overton had previously informed him that if those Powell Bill funds were not spent, they would be lost. He affirmed that the Board's vote that evening to authorize those funds for road paving was extremely important and timely, allowing the Town to add its own resources to what NCDOT was already doing on Bragg Blvd.

Mayor Anthony clarified for the public that the work being done on Bragg Blvd. was a DOT project – not funded by the Town.

i. Town Attorney Report – Town Attorney Michael Porter – Attorney Porter stated that his only updates would be shared in Closed Session and that he had no public updates at that time.

10. CLOSED SESSION

Action: Motion to approve to go into Closed Session pursuant to NCGS §143-318.11(a)(3) – Attorney-Client Privilege.

Motion by: Commissioner Cooper

Second by: Mayor Pro Tem Sutherland

Vote: Unanimous

Action: Motion to approve to come back into Open Session. No action was taken.

Motion by: Commissioner Cooper

Second by: Commissioner Jackson

Vote: Unanimous

11. ADJOURNMENT

Action: There being no further business to come before the Board, Mayor Anthony adjourned the meeting at 8:10 pm.

ATTEST:

Carly Autry, CMC, NCCMC
Town Clerk

Kia Anthony
Mayor

DRAFT



Board of Commissioners Agenda Cover Sheet

Meeting Date

October 12, 2026

Agenda Location

Introductions & Special Presentations

Item Title

Breast Cancer Awareness Month Proclamation

Presenter

Commissioner Adrian Thompson

Summary/Description

Recognize October 2026 as Breast Cancer Awareness Month to increase awareness of breast cancer, encourage education and early detection, and recognize the individuals, families, and communities affected by the disease.

The Proclamation honors breast cancer survivors, remembers those whose lives have been lost, and offers support to those currently undergoing treatment. It also recognizes healthcare professionals, researchers, caregivers, advocates, organizations, and volunteers who provide treatment, education, resources, and support to those affected by breast cancer.

Through the Proclamation, the Board encourages residents to increase their awareness and understanding of breast cancer and recognize continuing efforts toward improved prevention, detection, treatment, and ultimately, a cure.

Requested Action

Informational Only

Funding Source (If Applicable):

N/A

Cost: N/A Yes ☐ No ☒

Additional Documents to be Included in Agenda Packet

Breast Cancer Awareness Month Proclamation



Breast Cancer Awareness Month

WHEREAS, October is nationally recognized as Breast Cancer Awareness Month, a time dedicated to increasing awareness of breast cancer, honoring those affected by the disease, and encouraging education, early detection, and access to appropriate care; and

WHEREAS, breast cancer affects individuals, families, friends, and communities, and its impact extends beyond those diagnosed to the loved ones, caregivers, healthcare professionals, and advocates who provide support throughout the journey; and

WHEREAS, early detection and increased awareness are important in the fight against breast cancer, and individuals are encouraged to speak with their healthcare providers about appropriate screenings, personal risk factors, and preventive health measures; and

WHEREAS, Breast Cancer Awareness Month provides an opportunity to recognize and honor breast cancer survivors, remember those whose lives have been lost to the disease, and offer strength and support to those who are currently undergoing treatment; and

WHEREAS, we also recognize the dedicated healthcare professionals, researchers, caregivers, advocates, organizations, and volunteers who work tirelessly to provide treatment, education, resources, support, and hope to those affected by breast cancer; and

WHEREAS, the Town of Spring Lake remains committed to promoting awareness, encouraging healthy communities, and standing in solidarity with all those whose lives have been touched by breast cancer.

NOW, THEREFORE, BE IT PROCLAIMED, that the Town of Spring Lake Board of Commissioners hereby recognizes October 2026 as **BREAST CANCER AWARENESS MONTH** in the Town of Spring Lake and encourages all residents to increase their awareness and understanding of breast cancer, support those affected by the disease, honor survivors, remember those we have lost, and recognize the ongoing efforts toward improved prevention, detection, treatment, and ultimately, a cure.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the Town of Spring Lake to be affixed this 12th day of October 2026.

ATTEST:

Carly Autry
Town Clerk



Kia Anthony
Mayor



Board of Commissioners Agenda Cover Sheet

Meeting Date

October 12, 2026

Agenda Location

Introductions & Special Presentations

Item Title

Firefighter and EMS Memorial Day Proclamation

Presenter

Commissioner Soña L. Cooper

Summary/Description

Recognize Saturday, October 10, 2026, as Firefighter and EMS Memorial Day in the Town of Spring Lake and throughout Cumberland County.

The Proclamation honors the firefighters and emergency medical services personnel who have dedicated their lives to protecting the health, safety, and well-being of the community, often placing themselves in harm's way while responding to fires, medical emergencies, natural disasters, accidents, and other crises.

The Proclamation especially remembers those who made the ultimate sacrifice or passed away following lives devoted to public service and recognizes the families, colleagues, friends, and fellow first responders who continue to carry forward their memory and legacy. The Town joins Cumberland County and neighboring communities in honoring their service and sacrifice.

Requested Action

Informational Only

Funding Source (If Applicable):

N/A

Cost: N/A Yes ☐ No ☒

Additional Documents to be Included in Agenda Packet

Firefighter and EMS Memorial Day Proclamation



Firefighter and EMS Memorial Day

WHEREAS, firefighters and emergency medical services personnel dedicate their lives to protecting the health, safety, and well-being of the residents of Cumberland County and our surrounding communities; and

WHEREAS, these courageous men and women respond in times of fire, medical emergencies, natural disasters, accidents, and other crises, often placing themselves in harm's way in service to others; and

WHEREAS, throughout the history of Cumberland County, members of the fire service and emergency medical services community have served with courage, compassion, professionalism, and an unwavering commitment to protecting life and property; and

WHEREAS, some of these dedicated public servants have made the ultimate sacrifice or passed away following lives devoted to serving and protecting their communities, leaving behind families, colleagues, friends, and communities who continue to honor their memory and legacy; and

WHEREAS, Firefighter and EMS Memorial Day provide an opportunity for the citizens of Cumberland County to pause and remember those who served, recognize the sacrifices made by their families, and express gratitude to the firefighters and emergency medical services personnel who continue this vital mission each day; and

WHEREAS, the Town of Spring Lake proudly joins Cumberland County and our neighboring communities in honoring the service, sacrifice, and lasting legacy of our fallen firefighters and emergency medical services personnel.

NOW, THEREFORE, BE IT PROCLAIMED, that the Town of Spring Lake Board of Commissioners hereby recognizes Saturday, October 10, 2026, as **FIREFIGHTER AND EMS MEMORIAL DAY** in the Town of Spring Lake and throughout Cumberland County and encourages all citizens to join in remembering and honoring the firefighters and emergency medical services personnel who dedicated their lives to serving others and to recognize the families and fellow first responders who carry forward their legacy.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the official seal of the Town of Spring Lake, to be affixed this 9th day of October 2026.

ATTEST:

Carly Autry
Town Clerk



Kia Anthony
Mayor



Board of Commissioners Agenda Cover Sheet

Meeting Date

October 12, 2026

Agenda Location

Introductions & Special Presentations

Item Title

Spring Lake Rooted & Ready – Summer 2027 Community Partnership Proposal

Presenter

Dr. S.L. Raines, Pastor & Founder, Seed Harvest Christian Center

Summary/Description

Seed Harvest Christian Center, through The Soul Center at Seed Harvest, is proposing a six-week Summer 2027 partnership with the Town of Spring Lake to provide a youth leadership and life-skills camp and family support services for Spring Lake residents. The program is proposed for June 14 through July 23, 2027, Monday through Friday, with youth programming from 8:00 am to 5:00 pm.

The youth program would serve ages 8–14 (rising 3rd–8th grades) and focus on leadership, communication and public speaking, conflict resolution, social-emotional learning, goal setting, character development, mentoring, and service. Spring Lake residents would receive priority registration, with resident tuition not to exceed \$50.00 per week and scholarships and sponsorships pursued to further reduce participation costs. The proposal also includes free family workshops and resource-navigation services addressing parenting, communication, healthy relationships, grief and transition, emotional wellness, and family resilience.

The proposal does not request a cash appropriation from the Town. Instead, Seed Harvest is requesting no-cost or nominal-cost use of the Spring Lake Recreation Center gymnasium and one program/classroom. Seed Harvest would be responsible for program operations, staffing, background checks, insurance, registration, curriculum, supplies, meals and snacks, participant management, and fundraising. Because the Recreation Center is currently operated by Fayetteville|Cumberland Parks & Recreation, facility access would require coordination with the facility operator.

Requested Action

Informational Only

Funding Source (If Applicable):

N/A

Cost: N/A Yes ☐ No ☒

Additional Documents to be Included in Agenda Packet

PDF Presentation

COMMUNITY PARTNERSHIP PROPOSAL

Spring Lake Rooted & Ready Summer Youth Leadership, Life Skills & Family Support Initiative

A six-week Summer 2027 public-private community partnership

REQUESTED PARTNERSHIP

No-cost or nominal-cost use of the Spring Lake Recreation Center gymnasium and one program/classroom in exchange for a substantially subsidized youth camp and no-cost family workshops for Spring Lake residents.

Submitted to

**The Honorable Kia Anthony, Mayor
and the Spring Lake Board of Commissioners**

Submitted by

**Seed Harvest Christian Center
The Soul Center at Seed Harvest
Dr. Sheral L. Raines**

August 10, 2026

Executive Summary

Seed Harvest Christian Center, through The Soul Center at Seed Harvest, proposes a Summer 2027 pilot partnership with the Town of Spring Lake to deliver a structured youth leadership and life-skills camp together with family education, support, and referral services. **The requested municipal contribution is facility access—not a cash appropriation.** Seed Harvest will assume responsibility for program operations, staffing, participant management, supplies, meals and snacks, insurance, background screening, programming, and day-to-day coordination.

The proposed youth component serves ages 8–14 (rising 3rd–8th grades) and centers on leadership, communication/public speaking, conflict resolution, social-emotional learning, goal setting, service, and character development. Enrollment will be capacity-based, with the number of participants determined by available facility space, appropriate staffing levels, safety considerations, and applicable facility or regulatory requirements. Family services will include no-cost workshops and resource-navigation opportunities focused on parenting, communication, healthy relationships, grief and transition, emotional wellness, and family resilience.

TOWN / FACILITY PARTNER CONTRIBUTION	SEED HARVEST CONTRIBUTION
Priority access to the gymnasium and one program/classroom during the agreed pilot period; utilities and normal building operations; a designated facility liaison; and coordination with Fayetteville-Cumberland Parks & Recreation as required.	Program director and staff; background checks; liability insurance and required riders; registration and parent communication; curriculum; supplies; recreation materials; meals/snacks; guest facilitators; incident management; cleaning of program-generated mess; program evaluation; and fundraising.

Important facility coordination note: the Spring Lake Recreation and Senior Center at 245 Ruth Street is currently listed as operated by Fayetteville-Cumberland Parks & Recreation. The Town’s support may therefore need to be paired with a facility-use authorization or agreement through the operating agency.

Requested Board Action

- Approve the Summer 2027 partnership concept as a six-week pilot focused on Spring Lake youth and families.
- Authorize the Town Manager and appropriate staff to coordinate with Fayetteville-Cumberland Parks & Recreation and other necessary parties to secure no-cost or nominal-cost use of the Spring Lake Recreation Center gymnasium and one program/classroom.
- Authorize negotiation of a written Memorandum of Understanding (MOU) or facility-use agreement, subject to legal, risk-management, and facility-operator review.
- Permit Seed Harvest to market the initiative as a community partnership after final agreement, with all logos, public statements, and branding subject to applicable approval procedures.
- Require a post-program outcomes report so the Board can evaluate whether to renew, expand, or modify the partnership for future summers.

1. Program Purpose and Community Value

The partnership is designed to address two practical community needs at the same time: safe and purposeful summer programming for youth, and accessible family-strengthening services for parents and caregivers. The Soul Center's existing program model emphasizes structured supervision, leadership development, communication, conflict resolution, emotional wellness, goal setting, mentoring, service, and practical life skills. Its family-services framework adds parenting education, relationship support, grief and transition support, psychoeducation, crisis stabilization within pastoral scope, and referrals/care coordination when needs exceed the program's scope.

2. Proposed Pilot Period, Hours, and Enrollment

Pilot dates	Monday, June 14 through Friday, July 23, 2027 (6 weeks; Monday–Friday)
Participant hours	8:00 a.m.–5:00 p.m.
Requested staff access	Approximately 7:30 a.m.–5:30 p.m. for opening, delivery receipt, setup, pickup, and closeout, subject to facility approval
Enrollment approach	Capacity-based; final enrollment determined by facility capacity, staffing, safety, and applicable requirements
Ages/grades	Ages 8–14; rising 3rd–5th grade Junior Track and rising 6th–8th grade Leadership Track
Resident priority	Spring Lake residents receive a priority registration window; any remaining seats may be opened to nearby families after the resident-priority deadline
Family programming	At least one family workshop or support/education offering per week, with selected evening sessions when facility scheduling allows

Planning assumption: the source camp packet contains six weekly themes and a six-week budget model. This proposal standardizes the 2027 pilot to six weeks for internal consistency and easier budgeting.

3. Youth Development Framework

Core Area	Development Goal	Character / Values Link	Sample Activities
Leadership	Initiative, responsibility, teamwork, decision-making	Servant leadership, stewardship, integrity	Team captains, leadership labs, service projects, peer mentoring
Communication & Public Speaking	Voice, articulation, confidence, presentation skills	Truth-telling, encouragement, wise speech	Speaking prompts, reading aloud, short speeches, showcase presentations

Core Area	Development Goal	Character / Values Link	Sample Activities
Conflict Resolution	De-escalation, listening, empathy, repair	Peacemaking, forgiveness, self-control, reconciliation	Role-play, restorative circles, mediation practice
Social-Emotional Learning	Self-awareness, emotional regulation, empathy, resilience	Identity, compassion, patience, self-control	Check-ins, journals, reflection circles, feelings vocabulary
Goal Setting	Direction, discipline, accountability, measurable next steps	Purpose, vision, diligence, accountability	SMART goals, vision boards, weekly reviews, progress checkpoints

4. Six Weekly Themes

- Week 1 – Identity, Belonging, and Team Building
- Week 2 – Finding Your Voice
- Week 3 – Leading with Character
- Week 4 – Peacemaking and Healthy Relationships
- Week 5 – Vision, Goals, and Discipline
- Week 6 – Community Impact and Youth Showcase

5. Illustrative Daily Schedule

Time	Program Block
8:00–8:30	Breakfast / morning circle / check-in
8:30–9:30	Leadership development session
9:30–10:30	Communication / public speaking lab
10:35–11:20	Conflict resolution or team-building workshop
11:20–12:00	Structured games / physical activity
12:00–12:30	Lunch
12:30–1:30	SEL session / journaling / small groups
1:30–2:15	Goal setting / project work / career and vision exploration
2:15–3:15	Arts / enrichment / service project / guest speaker
3:15–4:00	Reflection / share-outs / dismissal preparation
4:00–5:00	Recreation and staggered dismissal

6. Family Services Component

The second arm of the partnership extends the benefit beyond the enrolled camper. Family services will be educational, supportive, preventive, and referral-oriented, with a goal of strengthening family functioning before concerns escalate. Services will be delivered within The Soul Center's pastoral counseling and psychoeducational scope, with referrals to licensed mental-health, medical, legal, social-service, or emergency providers when a family's needs exceed that scope.

Service	Purpose
Parenting & Caregiver Workshops	Communication, boundaries, routines, discipline, emotional coaching, parent-child conflict, and support for caregivers facing child behavioral or academic concerns.
Family Communication & Relationship Skills	Listening, conflict resolution, repair, co-parenting, blended-family dynamics, forgiveness, and healthy relationship practices.
Military Family Support	Education and support around deployment, reintegration, frequent transitions, stress, and family role changes common in the Spring Lake/Fort Liberty area.
Grief, Loss & Transition Support	Psychoeducation and support for families navigating death, divorce, major transition, miscarriage, separation, or other losses.
Emotional Wellness & Resilience	Stress management, emotional regulation, identity/self-worth, coping skills, trauma-informed awareness, and when to seek professional care.
Resource Navigation & Referrals	Connections to community resources, schools, nonprofits, clinical providers, food or social supports, and other services as appropriate.
Optional Pastoral Counseling	Low-cost pastoral counseling may be offered by appointment where privacy, informed consent, and appropriate scope can be maintained; counseling records will not be shared with the Town except as legally required.

7. Faith-Informed Character and Public Access

The originating Soul Center curriculum is faith-informed and includes spiritual reflection, prayer, character themes, service, and biblical connections. For a municipal-facility partnership, Seed Harvest proposes an access model that protects both the program's identity and the public nature of the partnership:

- Enrollment will be open to eligible youth and families without regard to church membership or religious affiliation.

- Participation in worship or explicitly devotional exercises will not be a condition for receiving the Town-supported service.
- Any explicitly devotional component will be identified in advance and structured as voluntary, with an equivalent quiet-reflection or character-development option available.
- Program rules, scholarships, discipline, access to meals, and family services will be administered using neutral eligibility and safety criteria.

8. Financial Model and Resident Benefit

The source camp model includes an illustrative six-week operating budget of approximately \$24,800 based on a 25-participant planning scenario, including staffing, facilitators, supplies, meals/snacks, shirts/materials, transportation/field trips, marketing, and contingency. The 25-participant figure is used only as a budgeting reference and is not an enrollment cap for this proposal. Actual operating costs and staffing will scale with enrollment, facility capacity, safety considerations, and applicable requirements. The estimate does not include any newly required insurance endorsements, permit costs, or extraordinary facility charges. Seed Harvest will be responsible for raising and managing the program operating funds; no Town cash appropriation is requested under this proposal.

Participant / Service	Proposed Rate	Public Benefit Commitment
Spring Lake resident youth	Not to exceed \$50/week	Priority registration; full and partial scholarships pursued; registration fee may be waived for hardship/scholarship participants.
Non-resident youth, if seats remain	Up to standard community rate	Non-resident fees may be used to help underwrite resident scholarships and operating costs.
Family workshops / parent education	\$0	No-cost access for Spring Lake residents; space permitting for non-residents.
Resource navigation / referrals	\$0	No-cost connection to appropriate community resources.
Pastoral counseling, if requested	Low-cost / scholarship-supported	Separate informed consent and privacy procedures; not a condition of camp participation.

Illustrative In-Kind Facility Value

For context only, current Fayetteville-Cumberland Parks & Recreation published nonprofit rental rates list a gym at \$230 for the first 1–4 hours plus \$50 per additional hour, and a large/multipurpose program room at \$150 for the first 1–4 hours plus \$25 per additional hour. Using an illustrative eight-hour day for 30 weekdays, the published base rental charges for those two spaces alone would be approximately \$20,400 before custodial charges, deposits, or other fees. This comparison is not presented as a demand for a specific waiver amount; it demonstrates the meaningful in-kind value of facility access and the reciprocal value of the subsidized community service.

9. Staffing, Screening, and Youth Protection

Seed Harvest will be solely responsible for recruiting, supervising, scheduling, and compensating or otherwise engaging program personnel. The working model anticipates a program director, up to four camp counselors/group leaders, a floating assistant/intern, and approved guest speakers or workshop facilitators. Final staffing will be adjusted to enrollment, activity risk, and any applicable legal or facility requirements.

- Criminal background screening for employees, regular volunteers, and other adults with direct access to youth, with disqualifying criteria established in written policy.
- Reference checks and role-specific orientation before service begins.
- Written child-protection, professional-boundary, supervision, restroom, pickup/release, and one-on-one interaction rules.
- Mandatory staff orientation covering emergency procedures, incident reporting, abuse/neglect reporting obligations, behavior support, and de-escalation.
- Daily attendance and authorized pickup records; emergency contacts and health/allergy information maintained for each participant.
- Appropriate adult coverage for each program zone and activity; staffing adjusted for field trips or higher-risk recreation.
- Written code of conduct and progressive behavior/parent-notification process, including circumstances that may require suspension or dismissal for safety.

10. Insurance, Liability, and Risk Allocation

Seed Harvest Christian Center will carry the legal and programmatic liability for the camp to the extent set forth in the final agreement and applicable law. Before participant access begins, Seed Harvest will provide certificates of insurance and any required endorsements or riders. Coverage limits and additional-insured requirements will be established with the facility owner/operator and risk-management officials rather than assumed in this proposal.

- Commercial/general liability coverage appropriate to youth programming and facility use.
- Any required abuse/molestation, participant accident, hired/non-owned auto, workers' compensation, or other relevant coverage based on final program activities and staffing structure.
- Naming of the appropriate governmental/facility entities as additional insureds when required by the final agreement and insurer.
- Seed Harvest responsibility for claims or damage arising from its personnel, participants, operations, or negligence, subject to the final agreement and applicable law.
- Immediate reporting of serious incidents to emergency services and the designated facility contact, followed by written documentation consistent with the MOU.

11. Emergency, Medical, and Incident Procedures

- A site-specific emergency action plan will be completed with the facility liaison before opening day and will address fire, severe weather, shelter-in-place, evacuation, missing child, medical emergency, violence/security concern, and reunification.
- Staff will have rapid access to emergency contacts, participant health/allergy information, and authorized pickup lists while protecting confidentiality.

- At least designated supervisory staff will maintain current first-aid/CPR credentials or other emergency-response training as appropriate to the final risk plan.
- Medication handling, if permitted, will require written parent authorization and a controlled procedure consistent with applicable law and facility policy.
- Suspected abuse, neglect, exploitation, or other reportable concerns will be handled in accordance with applicable North Carolina law and written safeguarding procedures.
- Serious injuries or safety incidents will be communicated promptly to parents/guardians and to the facility contact, with follow-up documentation.

12. Meals, Snacks, and Food Safety

The facility is understood not to include a meal-preparation space for this program. Accordingly, Seed Harvest will not rely on on-site cooking. Breakfast, lunch, snacks, and beverages will be brought to the facility at appropriate times from approved or otherwise legally permissible sources, and the program will use safe holding, serving, allergen, sanitation, and disposal procedures.

- No cooking, frying, open-flame preparation, or unauthorized food production in the classroom or gym.
- Meals/snacks delivered in a manner that preserves required hot/cold holding temperatures when applicable.
- Parent-provided allergy and dietary information reviewed before service; reasonable alternatives coordinated when feasible.
- Food service areas cleaned after use and trash removed or placed in designated receptacles according to facility rules.
- Seed Harvest will coordinate with Cumberland County Environmental Health before launch to determine and satisfy any summer-camp, food-service, sanitation, permitting, or inspection requirements that apply to the final operating model.

13. Facility Use, Access, and Care

Operational Area	Proposed Standard
Space requested	Gymnasium plus one program/classroom suitable for instruction, workshops, small groups, parent meetings, and project work.
Access	Only approved program staff; keys/access credentials controlled under facility policy; no duplication or transfer.
Shared/public use	Program schedules will be coordinated in advance so existing public programs, senior activities, and facility operations can be protected.
Set-up / breakdown	Portable program materials only unless separately approved; room returned to agreed configuration after use.
Cleaning	Seed Harvest cleans program-generated messes and follows the facility's custodial/closing procedures; extraordinary custodial needs attributable to the program may be charged as agreed.

Damage	Pre-use walkthrough recommended; Seed Harvest reports damage immediately and is responsible for program-caused damage under final agreement.
Equipment	Facility equipment used only with permission and according to rules; Seed Harvest supplies its own consumables and most recreation/program materials.
Storage	No long-term storage assumed. Any limited secured storage must be specifically approved.
Accessibility	Program will make reasonable programmatic accommodations and use accessible areas of the facility consistent with law and facility capabilities.
Closure / emergency cancellation	Town/facility emergency closures supersede program schedule. Seed Harvest is responsible for notifying families and implementing its continuity plan.

14. Regulatory and Compliance Readiness

Seed Harvest will complete a pre-opening compliance review rather than assuming that use of a church-sponsored curriculum or a municipal recreation facility eliminates regulatory obligations. North Carolina identifies recreational summer day camps operating for fewer than four consecutive months as generally exempt from child-care licensure; separate provisions and health/safety requirements can apply depending on the exact program model, sponsorship, ages served, subsidy status, and activities. Seed Harvest will obtain written or otherwise documented guidance from the appropriate state/local agencies before opening and will comply with the final determination.

- North Carolina Division of Child Development and Early Education (DCDEE): confirmation of the applicable summer-day-camp or religious-sponsored program requirements and any notice/compliance obligations.
- Cumberland County Environmental Health: confirmation of any summer camp, sanitation, food-service, inspection, or permitting requirements.
- Facility owner/operator: occupancy, access, security, rental/use agreement, emergency procedures, and any insurance requirements.
- Applicable fire/life-safety, accessibility, public-health, and youth-protection requirements.
- Any transportation or field-trip requirements if off-site activities are included.

15. Registration, Parent Commitments, and Records

- Completed registration packet and proof of age/grade and Spring Lake residency when resident-priority status is claimed.
- Emergency contacts, health/allergy information, authorized pickup persons, and consent forms.
- Signed program expectations, behavior policy, emergency treatment authorization, photo/media preference, and activity waivers as applicable.

- Attendance and punctuality expectations, including parent communication for absences and late pickup.
- Participant records maintained by Seed Harvest; the Town receives only aggregate program information unless disclosure is required by law or expressly authorized.
- Counseling or pastoral-care records, if any, maintained separately from camp participation records and not treated as Town records merely because a service occurs in a Town-supported partnership.

16. Evaluation, Accountability, and Reporting

Within 30 days after the pilot ends, Seed Harvest will submit a concise outcomes report to the Town. The report can be used to determine whether the partnership should be renewed, expanded, or revised.

Measure	Proposed Reporting
Access	Total enrollment; number/percentage of Spring Lake residents; scholarships awarded; waitlist if any.
Participation	Average daily attendance; completion rate; workshop attendance; parent/caregiver participation.
Youth outcomes	Pre/post or beginning/end self-assessments related to leadership, communication, conflict resolution, emotional regulation, and goal setting.
Family outcomes	Workshop satisfaction; self-reported usefulness; number of resource referrals or care-coordination connections.
Safety	Number and type of significant incidents; injuries requiring outside treatment; policy or facility concerns.
Community contribution	Service-learning projects, youth showcase participation, guest partners/sponsors, and volunteer engagement.
Financial stewardship	High-level summary of program resources raised and resident subsidy/scholarship impact; no disclosure of confidential donor information unless authorized.

17. Implementation Timeline

Timing	Milestone
August–September 2026	Concept approval; identify Town/facility liaisons; initiate facility-operator discussion; confirm requested space and availability.
October–December 2026	Draft MOU; risk-management and insurance review; establish sponsor campaign; refine curriculum and family workshops.
January–February	Confirm regulatory path with DCDEE and Environmental Health;

2027	finalize safeguarding, emergency, and registration documents.
March 2027	Publish resident-priority registration; launch sponsor-a-child campaign; begin staff recruitment and screening.
April–May 2027	Finalize staffing, training, vendors/meal plan, workshops, guest facilitators, and participant roster; conduct facility walkthrough.
Early June 2027	Final insurance certificates/endorsements, emergency drill/orientation, parent orientation, supply delivery plan, and facility readiness check.
June 14–July 23, 2027	Operate six-week pilot.
By August 23, 2027	Submit outcomes report and conduct partnership debrief.

18. Responsibility Matrix

Area	Seed Harvest / Soul Center	Town / Facility Partner
Facility access	Use spaces only as authorized; protect keys/equipment; daily closeout	Approve/coordinate access; identify liaison; communicate closures and facility rules
Staffing	Recruit, screen, train, schedule, supervise, compensate/engage	No program staffing obligation
Insurance / liability	Obtain required coverage and certificates; manage program risk	State required insurance/contract terms; preserve governmental rights/defenses as applicable
Curriculum / activities	Design and deliver program	No instructional responsibility unless separately agreed
Food	Procure/deliver meals and snacks; food safety and cleanup	No meal-prep obligation; identify permitted eating/serving areas
Registration / records	Enroll participants; maintain records and parent communication	No participant enrollment or confidential recordkeeping obligation
Supplies / materials	Provide program and recreation supplies	Normal facility fixtures/equipment only as approved
Emergency response	Program emergency plan; parent notification; staff response	Site emergency procedures; facility contact; emergency access coordination
Maintenance / damage	Report damage; clean program-generated mess; pay for program-caused damage as agreed	Normal building maintenance and utilities unless otherwise agreed
Evaluation	Collect and submit aggregate outcomes report	Review outcomes and partnership continuation

19. Anticipated Board Questions – Answered

Is the Town being asked for money?

No. The proposal asks for facility access and coordination. Seed Harvest is responsible for program operating costs and fundraising.

Who carries liability for the camp?

Seed Harvest will carry program liability as defined in the final agreement and will provide required insurance certificates/riders. The exact coverage and additional-insured language will be approved through risk-management review.

Who hires and supervises staff?

Seed Harvest. The Town will not be the employer, supervisor, or payroll entity for program staff.

Will staff be background checked?

Yes. Staff and regular volunteers with direct youth access will be screened under a written safeguarding policy before service.

Who provides food?

Seed Harvest. Food will be brought in; no on-site cooking is assumed. Applicable Environmental Health requirements will be confirmed before opening.

How much will Spring Lake families pay?

Resident camp tuition will be capped at \$50 per week under this pilot, with sponsorships and scholarships pursued to move families toward no-cost participation. Family workshops and resource navigation will be no cost.

Who gets priority?

Spring Lake residents during a defined priority-registration window. Remaining seats may be offered to non-residents only after that period.

Is this only for church members?

No. The community service is open to eligible families regardless of church membership or religious affiliation. Explicit devotional participation will not be required to receive Town-supported services.

What happens if a child is injured or there is an emergency?

Seed Harvest will maintain emergency plans, participant health/emergency information, trained supervisory staff, incident documentation, and immediate parent/facility notification procedures.

What if the facility has existing programs?

The final schedule will be coordinated with the facility operator. The partnership does not assume displacement of existing programs without explicit approval.

Who cleans and pays for damage?

Seed Harvest will clean program-generated messes, follow facility closeout rules, and be responsible for program-caused damage under the final agreement.

How will the Board know whether the program worked?

Seed Harvest will provide a post-program outcomes report with enrollment, resident participation, attendance, youth/family outcomes, safety data, and program impact.

20. Recommended MOU / Facility-Use Terms

- Parties and legal names; identification of facility owner/operator and Town role.
- Pilot dates, daily access window, specific rooms, capacity, storage (if any), keys/access, and blackout dates.
- No-cost or nominal-cost facility consideration and statement that no Town cash appropriation is required unless separately approved.
- Independent status of Seed Harvest and its personnel; no employment, agency, or benefits relationship with the Town/facility operator.
- Insurance types, limits, certificate deadlines, additional-insured language, and cancellation notice requirements.
- Responsibility for program operations, staffing, screening, safeguarding, parent forms, food, supplies, and participant conduct.
- Facility care, custodial expectations, damage, prohibited activities, equipment use, signage, and restoration of rooms after use.
- Emergency procedures, incident reporting, closure/cancellation, severe-weather procedures, and emergency contacts.
- Compliance with applicable laws, public-health requirements, facility policies, and any required permits/approvals.
- Nondiscrimination/access provisions and voluntary treatment of explicitly devotional activities within the municipal partnership.
- Confidentiality and records: Town receives aggregate reporting, not counseling records or protected participant information except as legally authorized/required.
- Media/publicity and use of Town/facility names or logos.
- Termination rights, breach/cure provisions, and procedure for immediate suspension when safety is at issue.
- Post-program report and renewal process.

Conclusion

This proposal offers Spring Lake a practical way to leverage an existing public asset for measurable community benefit while limiting the Town's direct financial and operational burden. Seed Harvest Christian Center is prepared to assume the work of designing, staffing, insuring, supplying, feeding, coordinating, and evaluating the program. In exchange, the Town's support in securing facility access can materially reduce the cost of participation for local families and create a visible, structured summer investment in youth development and family stability.

The requested action is therefore a partnership approval—not a transfer of program responsibility to the Town. The goal is a clearly documented, well-insured, resident-centered pilot that protects the facility, protects children, supports families, and gives the Board concrete outcome data before considering any future expansion.

Appendix A – Source-Based Program Foundations

This proposal was developed from two Seed Harvest / Soul Center planning documents:

- The Soul Center at Seed Harvest, Summer Youth Leadership & Life Skills Program (“Getting Kids Rooted & Ready for Life!”): program purpose, ages/grades, leadership/public-speaking/conflict-resolution/SEL/goal-setting framework, six weekly themes, daily schedule, sample \$24,800 six-week budget based on a 25-participant planning scenario, family pricing, scholarships/sponsorships, registration commitments, and end-of-program showcase.
- “Reaching Families Through Biblically-Integrated Counseling and Evidence-Based Practice,” by Dr. Sheral L. Raines: pastoral counseling scope, CBT-informed and faith-integrated family support, target populations, low-cost services, workshops/support groups, family education, school/church partnerships, grief/transition support, communication/conflict issues, emotional wellness, and care coordination/referrals.

Appendix B – Public / Regulatory Planning Sources

- Town of Spring Lake official government pages: current Mayor and Board of Commissioners; Town meeting/government information.
- Fayetteville-Cumberland Parks & Recreation: Spring Lake Recreation and Senior Center facility listing, location, operator, hours, gymnasium feature, reservation/rental information, and current nonprofit rental fee schedule.
- North Carolina Division of Child Development and Early Education: summer day camp licensing/exemption information and related compliance guidance.
- Cumberland County Environmental Health: summer camp and food/lodging permitting and inspection responsibilities.

All final legal, insurance, facility, public-health, and regulatory terms should be confirmed through the Town/facility operator, insurer, and applicable agencies before the program is advertised as fully approved.



Board of Commissioners Agenda Cover Sheet

Meeting Date

October 12, 2026

Agenda Location

Introductions & Special Presentations

Item Title

Water Operations Update

Presenter

John Cannon, Superior Utilities

Summary/Description

Mr. Cannon will discuss areas where significant leaks have occurred, corrective actions taken to address those issues, and any operational challenges encountered. The update will also include information on current system performance, efforts to improve water accountability, and recommendations for continued infrastructure maintenance and improvements. Informational purpose to keep the Board apprised of ongoing water system operations and infrastructure conditions.

Requested Action

Informational Only

Funding Source (If Applicable):

N/A

Cost: N/A Yes ☐ No ☒

Additional Documents to be Included in Agenda Packet

Pending



Board of Commissioners Agenda Cover Sheet

Meeting Date

October 12, 2026

Agenda Location

New Business

Item Title

Carr, Riggs & Ingram, P.L.L.C.

Presenter

Michael Jordan, Partner, Carr, Riggs & Ingram, P.L.L.C.

Summary/Description

To consider an amendment to the audit contract with Carr, Riggs & Ingram, P.L.L.C. (CRI) for the fiscal year ending June 30, 2023. The amendment revises the anticipated audit submission date to the North Carolina Local Government Commission (LGC).

The proposed amendment extends the audit submission deadline from December 31, 2023, to December 31, 2026. The amendment does not propose an increase to the original \$50,000 audit contract fee.

According to the amendment, CRI was engaged to perform the FY 2023 audit in December 2025. At that time, the Town's FY 2022 audit had not been completed and was not approved by the LGC until approximately August 2026. To help prevent future delays, the Town and CRI intend to coordinate audit engagements earlier to allow sufficient time for planning and completion

The amended contract will require approval by the LGC before the changes become effective.

Requested Action

Approval

Funding Source (If Applicable):

N/A

Cost: N/A Yes ☐ No ☒

Additional Documents to be Included in Agenda Packet

Original approved CRI Contract – 12/18/25

Revised CRI Contract

Amendment to CRI Contract

The	Governing Board Board of Commissioners
of	Primary Government Unit Town of Spring Lake, North Carolina
and	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 Carr, Riggs & Ingram, P.L.L.C.
	Auditor Address PO Box 10588, Goldsboro, NC 27532-0588

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 12/31/23
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Must be within six 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 besubjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall!be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate!DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic!financial statements shall include budgetary comparison information in a budgetary comparison statement,!rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State 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 in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

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

Name:

Title and Unit / Company:

Email Address:

James Overton

Finance Director

joverton@townofspringlake.com

OR Not Applicable ☐ (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

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

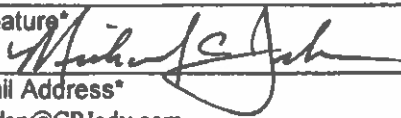
3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	Town of Spring Lake, North Carolina
Audit Fee (financial and compliance if applicable)	\$ 35000
Fee per Major Program (if not included above)	\$ 5000
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 5000
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 50,000
Discretely Presented Component Unit	N/A
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Carr, Riggs & Ingram, P.L.L.C.	
Authorized Firm Representative (typed or printed)*	Signature*
Michael C. Jordan	
Date*	Email Address*
12/18/25	mjordan@CRJadv.com

GOVERNMENTAL UNIT

Governmental Unit*	
Town of Spring Lake, North Carolina	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)*	Signature*
Kia Anthony	
Date	Email Address*
12/18/25	kia.anthony@townofspringlake.com

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	\$ 50,000
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
James Overton	
Date of Pre-Audit Certificate*	Email Address*
12/18/25	joverton@townofspringlake.com

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT

The of and	Governing Board Board of Commissioners
	Primary Government Unit Town of Spring Lake, North Carolina
	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 Carr, Riggs & Ingram, P.L.L.C.
	Auditor Address PO Box 10588, Goldsboro, NC 27532-0588

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 12/31/23
-----	--------------------------------	---

Must be within six months of FYE

hereby agree as follows:

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

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State 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 in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

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

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.
15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

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

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

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

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

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

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

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

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

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

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

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will 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:

Monica Simmons

Finance Director

msimmons@townofspringlake.com

OR Not Applicable ☐ (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

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

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	Town of Spring Lake, North Carolina
Audit Fee (financial and compliance if applicable)	\$ 35000
Fee per Major Program (if not included above)	\$ 5000
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 5000
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 50,000

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Carr, Riggs & Ingram, P.L.L.C.	
Authorized Firm Representative (typed or printed)* Michael C. Jordan	Signature*
Date* 9/30/2026	Email Address* mjordan@CRLadv.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Spring Lake, North Carolina	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Kia Anthony	Signature*
Date	Email Address* kia.anthony@townofspringlake.com

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	\$ 50,000
Primary Governmental Unit Finance Officer* (typed or printed) Monica Simmons	Signature*
Date of Pre-Audit Certificate*	Email Address* msimmons@townofspringlake.com

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT

Whereas	Primary Government Unit Board of Commissioners, Town of Spring Lake, North Carolina
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A
and	Auditor Carr, Riggs & Ingram, P.L.L.C.

entered into a contract in which the Auditor agreed to audit the accounts of the Primary Government Unit and DPCU (if applicable)

for	Fiscal Year Ending 06/30/23	and originally to be submitted to the LGC on	Date
-----	--------------------------------	--	----------

hereby agree that it is now necessary that the contract be modified as follows.

☒ Modification to date submitted to LGC	Original date 12/31/2023	Modified date 12/31/2026
☐ Modification to fee	Original fee \$ 50,000.00	Modified fee

Primary Other
(choose 1)(choose 0-2)

Reason(s) for Contract Amendment

- | | | |
|----------------------------------|--------------------------|--|
| ☐ | ☐ | Change in scope |
| ☐ | ☐ | Issue with unit staff/turnover/workload |
| ☐ | ☐ | Issue with auditor staff/turnover/workload |
| ☐ | ☐ | Third-party financial statements not prepared by agreed-upon date |
| ☐ | ☐ | Unit did not have bank reconciliations complete for the audit period |
| ☐ | ☐ | Unit did not have reconciliations between subsidiary ledgers and general ledger complete |
| ☐ | ☐ | Unit did not post previous years adjusting journal entries resulting in incorrect beginning balances in the general ledger |
| ☐ | ☐ | Unit did not have information required for audit complete by the agreed-upon time |
| ☐ | ☐ | Delay in component unit reports |
| ☐ | ☐ | Software - implementation issue |
| ☐ | ☐ | Software - system failure |
| ☐ | ☐ | Software - ransomware/cyberattack |
| ☐ | ☐ | Natural or other disaster |
| ☒ | ☐ | Other (please explain) |

Plan to Prevent Future Late Submissions

If the amendment is submitted to modify the date the audit will be submitted to the LGC, please indicate the steps the unit and auditor will take to prevent late filing of audits in subsequent years. Audits are due six months after fiscal year end (ten months after fiscal year end for housing authorities). Indicate NA if this is an amendment due to a change in cost only.

The Town and CRI will coordinate to ensure that future audit engagements are begun with enough time to allow for proper planning and conduct of the engagement.

Additional Information

Please provide any additional explanation or details regarding the contract modification.

CRI was engaged to perform the audit for the year ended 6/30/2023 in December, 2025. At the time, the previous audit had not yet completed the audit for the year ended 6/30/2022, which was not completed and approved by the Local Government Commission until the approximately August, 2026.

By their signatures on the following pages, the Auditor, the Primary Government Unit, and the DPCU (if applicable), agree to these modified terms.

SIGNATURE PAGE**AUDIT FIRM**

Audit Firm*	
Carr, Riggs & Ingram, P.L.L.C.	
Authorized Firm Representative* (typed or printed)	Signature*
Michael C. Jordan	
Date*	Email Address
	mjordan@CRIadv.com

GOVERNMENTAL UNIT

Governmental Unit*	
Board of Commissioners, Town of Spring Lake, North Carolina	
Date Primary Government Unit Governing Board Approved Amended Audit Contract* (If required by governing board policy)	
Mayor/Chairperson* (typed or printed)	Signature*
Kia Anthony	
Date	Email Address
	kia.anthony@townofspringlake.com

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE***ONLY REQUIRED IF FEES ARE MODIFIED IN THE AMENDED CONTRACT****(Pre-audit certificate not required for hospitals)*

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

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*	Signature*
Monica Simmons	
Date of Pre-Audit Certificate*	Email Address
	msimmons@townofspringlake.com

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU N/A	
Date DPCU Governing Board Approved Amended Audit Contract (If required by governing board policy)	
DPCU Chairperson (typed or printed)	Signature
Date	Email Address

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

DPCU – PRE-AUDIT CERTIFICATE
ONLY REQUIRED IF FEES ARE MODIFIED IN THE AMENDED CONTRACT
(Pre-audit certificate not required for hospitals)

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

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)	Signature
Date of Pre-Audit Certificate	Email Address



Board of Commissioners Agenda Cover Sheet

Meeting Date

October 12, 2026

Agenda Location

New Business

Item Title

Code Enforcement Analysis

Presenter

Town Manager Dennis English Jr.

Summary/Description

Cumberland County Planning Interlocal Agreement includes code enforcement services with two (2) options.

A Code Enforcement Analysis was prepared to show the cost of Code Enforcement with Cumberland County Planning Interlocal Agreement and Mid-Carolina Council of Government (MCCOG).

Cumberland County Planning Interlocal Agreement with Code Enforcement offers the following services:

1. The County uses the Town's Zoning Ordinance to enforce the Town's zoning laws.
2. Eliminates the Town's Minimum Housing Ordinance and Nuisance Ordinance. The Town would lose all powers. (no more tall grass enforcement, etc.)
3. The County will enforce only its Minimum Housing and Junk Vehicle Ordinances.
4. Services will be on a call basis.

MCCOG with Code Enforcement offers the following services:

1. COG uses the Town's Zoning Ordinance to help the Planning Manager enforce zoning violations.
2. COG enforces the Town's Article II Nuisances Ordinance including all prohibitions.
3. The Town controls penalties and recovery of cost of their own adopted Ordinances.
4. COG's Code Enforcement Officer works directly with Town Staff and can be reached by email/calls during the work week.

Requested Action

Other - Discussion

Funding Source (If Applicable):

N/A

Cost: N/A Yes ☐ No ☒

Additional Documents to be Included in Agenda Packet

Code Enforcement Analysis

Code Enforcement Analysis

Cumberland County Planning/Inspections vs Mid-Carolina COG Services

Service Starts July 1, 2027		
Cumberland County Agreement Services	Services	Cost
Zoning Ord./Minimum Housing/Junk Vehicle Enforcement	1. The County uses the Town's Zoning Ordinance to enforce the Town's zoning laws. 2. Eliminates the Town's Minimum Housing Ordinance and Nuisance Ordinance. The Town would lose all powers. (no more tall grass enforcement, etc.) 3. The County will enforce only its Minimum Housing and junk vehicle ordinances. 4. Services will be on a call basis.	\$17,171.47

Note: Speaking with Mr. Rawls Howard, the Director at County, option 2 and 3 were proposed to help other Town's in Cumberland County that currently does not have a junk vehicle ordinance.

Planning Cost \$4.31 (ad valorem)

County Breakdown	Service Cost	Actual Cost
Planning Services	\$28,618.78	
Agreement No. 2 Planning Services/Zoning Enforcement/Minimum Housing	\$40,066.29	\$11,447.51
Agreement No. 2 Planning Services/Zoning Enforcement/Minimum Housing/Junk Vehicle	\$45,790.05	\$17,171.27
COG Agreement Services	Services	Cost
Town's Ordinances Zoning Violations/Minimum Housing/Nuisances Ordinance	1. COG uses the Town's Zoning Ordinance to help the Planning Manager enforce zoning violations. 2. COG enforces the Town's Article II Nuisances Ordinance, including all prohibitions. 3. The Town controls penalties and recovery costs of its own adopted ordinances. 4. COG's Code Enforcement Officer works directly with Town Staff and can be reached by email/calls during the work week.	1 day per week/8 hrs. per day/416 hrs. per year/x60=\$24,960 2 days per week/8 hrs. per day/832 hrs. per year/x60= \$49,920 Code Enforcement \$60.0 per hr.