



COUNTY COMMISSIONERS

Karen Howard, Chair
Mike Dasher, Vice Chair
Franklin Gomez Flores
David Delaney
Katie Kenlan

COUNTY MANAGER: Dan LaMontagne

March 6, 2023

The LGC FPIC Team
North Carolina Of State Treasurer
State and Local Government Finance Division
3200 Atlantic Avenue
Raleigh, NC 27604

To Whom It May Concern:

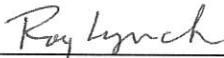
This letter is in response to the Financial Performance Indicators of Concern (FPIC) reported on the Data Input Worksheet for FY2022. Indicator #979 reported on the TD Info Tab and #8 reported on the Performance Indicators tab state the audit was submitted outside of the five months plus one day target date of December 1. An amended audit contract was approved by the Governing Board, submitted, and received by the LGC with a Modified Due Date of December 31, 2022. The Data Input Worksheet was submitted December 12 to the LGC.

As indicated in the amended audit contract, there were staff turnovers during the fiscal year which prompted the financials to be written outside of the organization. The implementation of the new GASB 87 requirements along with outsourcing the writing of the financials required additional time for preparation and review by staff, prior to submission.

As part of the course of action, a new software module for the updated operating system has been demonstrated and is currently under evaluation to address the in-house writing of the financials in the future, which will be instrumental in meeting the targeted deadline. The Auditors have agreed to adjust the week of onsite testing, moving it up to an earlier date in September to ensure ample time is allowed for completion and review of the financials.

Respectfully submitted,

Dan LaMontagne,
County Manager


Roy Lynch,
Finance Officer

Karen Howard,
Chair

Mike Dasher,
Vice Chair

Franklin Gomez Flores,
Commissioner

David Delaney,
Commissioner

Katie Kenlan,
Commissioner