Mayor		Town Manager
Christy Clark		Anthony Roberts
Mayor Pro Tem		**Deputy Town Manager**
Jennifer Hunt		Jackie Huffman
Commissioners		**Assistant Town Manager**
Alisia Bergsman		Bobby Williams
Amanda Dumas		**Town Attorney**
Edwin Quarles		Emily Sloop
LaToya Rivers		**Town Clerk**
Nick Walsh		Janet Pierson

Town of Huntersville
NORTH CAROLINA

AGENDA
Regular Town Board Meeting
February 18, 2025 - 6:00 PM
TOWN HALL (101 Huntersville-Concord Road)

Live stream available via YouTube @townofhuntersvillenc28078

1. Pre-meeting - 5:30 p.m.

1.A. Closed Session pursuant to N.C.G.S. § 143-318.11(a)(5) to instruct staff on negotiating the price and other material terms of a proposed contract for the acquisition of real property. *(Stephen Trott)*

2. Call to Order

3. Invocation/Moment of Silence

4. Pledge of Allegiance

5. Announcements

6. Public Comments, Requests, or Presentations

6.A. Melissa Easley, Charlotte-Mecklenburg Schools District 1.

6.B. Discovery Place Kids. *(Dr. Nikki Hill)*

7. Agenda Changes/Adoption of Agenda

8. Consent Agenda

8.A. Approve the minutes of the January 30 - 31, 2025 Town Board Workshop. *(Catherine Cook)*

8.B. Adopt Fourth Amendment to the Capital Project Ordinance for Huntington Green Sidewalks. *(Pattie McGinnis)*

8.C. Adopt Resolution to acquire right-of-way and/or easements necessary for the construction of the Ferrelltown Parkway Extension project. *(Stephen Trott)*

8.D. Approve budget amendment appropriating Capital Reserve Revenue in the amount of $44,000 to Repair and Maintenance to replace 12 skylights at the Huntersville Recreation Center. *(Michael Jaycocks/Pattie McGinnis)*

8.E. Approve budget amendment appropriating Capital Reserve Revenue in the amount of $16,500 to Non-capitalized Equipment and $12,500 to Contract Services for Huntersville Athletic Park. *(Michael Jaycocks/Pattie McGinnis)*

8.F. Approve budget amendment appropriating Contributed Capital in the amount of $175,390.24 for Bud Henderson sidewalk construction. *(Stephen Trott/Pattie McGinnis)*

8.G. Approve FY 2025 Audit contract with Martin Starnes & Associates. *(Pattie McGinnis)*

9. Public Hearings

10. Other Business

10.A. Discuss Non-discrimination Ordinance. *(Commissioner Amanda Dumas/Commissioner Alisia Bergsman)*

10.B. Discuss Board of Commissioner Committee Assignments and existing appointed Advisory Boards and Committees. *(Anthony Roberts)*

11. Closing Comments

12. Adjourn

General Meeting Information

Town Board:
The Town of Huntersville Mayor and Board of Commissioners are elected for two-year terms. Huntersville operates under the council-manager form of government, which establishes the Town's policies that are carried out by the Town Manager and staff. For more information, visit www.huntersville.org.

Meeting Time, Place and Agenda:
All meetings of the Board are open to the public and the public is invited and encouraged to attend. The Board meets in the Town Hall at 6:00 p.m. on the first and third Tuesday of each month (unless otherwise posted). Agendas are published Thursdays before the meeting on our website. The Board reserves the right to deviate from the agenda.

Public Comment and Public Hearing Policy:
Persons desiring to address the Board during the public comment period or a public hearing shall sign up via the speaker sign-up sheet no later than five (5) minutes prior to the designated meeting start time. Once the meeting has begun, a person may not sign up to speak. Persons who have signed up to speak shall be allowed to speak for up to three (3) minutes. The Mayor shall have the discretion to shorten the allotted speaking

time depending on the number persons registered to speak and in consideration of the length of the agenda. *(Public Comment and Public Hearing Policy - Amended February 19, 2024)*

Special Accommodations:
Please contact the Town Clerk, 72 hours prior to the meeting, for special accommodations to attend this meeting and/or if this information is needed in an alternative format. Janet Pierson can be reached at clerk@huntersville.org or 704-875-6541.

Town of Huntersville
NORTH CAROLINA

Request for Board Action

February 18, 2025

To: The Honorable Mayor and Board of Commissioners

From: Catherine Cook, Executive Assistant

Subject: Minutes of the January 30 - 31, 2025 Town Board Workshop

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EXPLAIN REQUEST:
Approve minutes of the January 30-31, 2025 Town Board Workshop.

ACTION RECOMMENDED:
Approve minutes.

FINANCIAL IMPLICATIONS:
N/A

ATTACHMENTS:
1. 20250130 - Planning Workshop Minutes

TOWN OF HUNTERSVILLE
TOWN BOARD PLANNING WORKSHOP MINUTES
January 30 - 31, 2025
Graylyn Estate
1900 Reynolda Rd, Winston-Salem, NC 27106

DAY ONE – JANAURY 30, 2025 – 8:30 A.M.

GOVERNING BODY MEMBERS PRESENT: Mayor Christy Clark; Mayor Pro Tem Jennifer Hunt; Commissioners Alisia Bergsman, Amanda Dumas, Edwin Quarles, LaToya Rivers, Nick Walsh

Mayor Clark welcomed everyone to the Workshop.

Anthony Roberts, Town Manager, reviewed FY25 goals. *Refer to Exhibit No. 1.*

Public Works & Engineering

Stephen Trott, Engineering Director, and Kevin Fox, Public Works Director provided update on the following.

Refer to PowerPoint attached hereto as Exhibit No. 2.

- Powell Bill
- Solid Waste Fee
- Public Works Staffing
- ADA Sidewalk Update
- Projects Completed in 2024
- Town Road and Sidewalk Projects
- NC DOT Projects
- Future CIP Roadway Projects

Mayor Clark called for a recess.
The Town Board reconvened.

Information Technology

Larry Davis, IT Director, provided an update on the following. *Refer to PowerPoint attached hereto as Exhibit No. 3.*

- General Update
- Camera Update
- Support Update

Parks & Recreation

Michael Jaycocks, Parks & Recreation Director, provided an update on the following. *Refer to PowerPoint attached hereto as Exhibit No. 4.*

- Prior Year Statistics
- 2024 Completed Projects
- Master Plan
- 2025 Capital Projects

- Future Projects

Mayo Pro Tem Hunt asked how many forested acres we have in our parks and Mayor Clark asked how many acres we have in county parks. Mr. Jaycocks and Mr. Richards will provide that information.

The Town Board recessed for lunch.
The Town Board reconvened.

<u>Police</u>
Barry Graham, Chief of Police, provided update on the following. *Refer to PowerPoint attached hereto as Exhibit No. 5.*

- State of the Department
- Magistrate
- Personnel
    - Recruiting & Retention
    - Shift Differential
    - Civilian Crash Investigators
    - Victim's Advocate
    - Elementary SROs
- Space & Equipment Needs
- Camera Videos

<u>Fire</u>
Jim Dotoli, Chief of Police, provided update on the following. *Refer to PowerPoint attached hereto as Exhibit No. 6.*

- Statistics
- Capital Requests
    - Trucks
    - Stations
- Assistant Chiefs

Mayor Clark called for a recess.
The Town Board reconvened.

<u>Huntersville Family Fitness & Aquatics</u>
Zach Brown, Executive Director, provided an update on the following. *Refer to PowerPoint attached hereto as Exhibit No. 7.*

- Facility Impact
- Membership Update
- Capital Update
- 50 Meter Pool Improvements
- Future Capital Planning

<u>Communications</u>
Ethan Smith, Communications Manager, provided update on the following. *Refer to PowerPoint attached hereto as Exhibit No. 8.*

- Purpose & Numbers
- Current Initiatives
- Future Initiatives

There being no further business, the meeting was adjourned.

DAY TWO – JANUARY 31, 2025 – 8:30 A.M.

GOVERNING BODY MEMBERS PRESENT: Mayor Christy Clark; Mayor Pro Tem Jennifer Hunt; Commissioners Alisia Bergsman, Amanda Dumas, Edwin Quarles, LaToya Rivers, Nick Walsh

Mayor Clark and Town Manager Roberts welcomed everyone back to the Workshop.

Planning
Brian Richards, Planning Director, provided an update on the following. *Refer to PowerPoint attached hereto as Exhibit No. 9.*

- Growth / Development Trends
- Maps
- Long Range Planning Goals
- 2040 Community Plan – implementation update
- Transportation Planning
- General Planning Updates

Human Resources
Lara Cagle, Human Resources Director, provided an update on the following. *Refer to PowerPoint attached hereto as Exhibit No. 10.*

- Staffing
- Benefits
- 2025 Focus
- FY 2026 New Position Requests

Mayor Clark called for a recess.
The Town Board reconvened.

Electric
David Lucore, ElectriCities Manager, provided an update on the following. *Refer to PowerPoint attached hereto as Exhibit No. 11.*

- Capital Outlook
- Substation / Load Update

Finance
Pattie McGinnis, Finance Director, provided an update on the following. *Refer to PowerPoint attached hereto as Exhibit No. 12.*

- Fund Balance
- Debt Schedule
- Budget Calendar
- Five Year Financial Forecast

Commissioner Bergsman requested that the External Agency Status Reports be included in the Board Packets.

Mayor Clark called for a recess.
The Town Board reconvened.

Board Discussion / Wrap Up

Anthony Roberts, Town Manager, provided an update on the following. *Refer to PowerPoint attached hereto as Exhibit No. 13.*

- Economic Development
- Town Center RFPs
- Future Use of Current Town Hall
- Attainable Housing
- Arborist
- Potential Legislative Goals
- Potential FY 26 Goals

The Board requested that we receive request for proposals for the current Town Hall.

There being no further business, the meeting was adjourned.

Town of Huntersville
NORTH CAROLINA

Request for Board Action

February 18, 2025

To: The Honorable Mayor and Board of Commissioners

From: Pattie McGinnis, Finance Director

Subject: Capital Project Ordinance-Huntington Green Sidewalks

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EXPLAIN REQUEST:
Adopt fourth amendment to the Huntington Green Capital Project Ordinance for additional funds awarded by the Community Development Block Grant (CDBG).

ACTION RECOMMENDED:
Approve Budget Amendment

FINANCIAL IMPLICATIONS:
No net impact to fund balance; offsetting revenue and expense.

ATTACHMENTS:
1. Capital Prj Ord-Huntington Green-Amend #04

TOWN OF HUNTERSVILLE
FOURTH AMENDMENT
HUNTINGTON GREEN SIDEWALKS
CAPITAL PROJECT ORDINANCE

WHEREAS, the Town desires to authorize and fund a capital project consisting of the construction and installation of sidewalk and associated grading and drainage to be constructed in the Huntington Green neighborhood in the Town of Huntersville (the "Huntington Green Sidewalk Project"); and

WHEREAS, the Town has been awarded a Community Development Block Grant (CDBG) of $1,704,165 to fund the Project, together with Town funds as necessary; and

WHEREAS, the Town has been awarded additional funds from a Community Development Block Grant (CDBG) of $328,005 to fund the Project, together with Town funds as necessary; and

WHEREAS, in accordance with North Carolina General Statute 159-13.2, the Town is authorized to establish a balanced project ordinance for projects involving the construction or acquisition of a capital asset.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Town of Huntersville that a Project Ordinance is hereby established for the Project as follows:

SECTION 1. HUNTINGTON GREEN SIDEWALK PROJECT. The Huntington Green Sidewalk Project is authorized to construct and install sidewalk and associated grading and drainage to be constructed in the Huntington Green neighborhood. This will improve safety and pedestrian transportation options for the Huntington Green community. This will include planning, permitting, surveying, engineering and design, right of way acquisition and construction.

SECTION 1.1. The following amounts are appropriated for the project:

`	6/15/2020 Original Budget	Prior Amendment	2/18/2025 Fourth Amendment	Total Budget
Contruction, purchase of right of way, survey,design and engineering and landscaping				
TOTAL PROJECT COSTS	$ 654,800	$ 1,054,165	$ 328,005	$2,036,970

SECTION 1.2. The following revenues are anticipated to be available to complete this project:

	6/15/2020 Original Budget	Prior Amendment	2/18/2025 Fourth Amendment	Total Budget
Grant - CDBG	$ 650,000	$ 1,054,165	$ 328,005	$ 2,032,170
General Fund transfer	4,800	-	-	4,800
TOTAL REVENUE	$ 654,800	$ 1,054,165	$ 328,005	$ 2,036,970

SECTION 2. The officers of the unit are hereby directed to proceed with the capital project in Section 1 within the terms of the grant documents and the budget contained herein. Such authorization includes but is not limited to bidding, awarding and entering in to contracts as necessary to carry out the capital project as allowed by law after review by the Town Attorney for compliance with lawful procedures.

SECTION 3. Copies of this capital project ordinance shall be furnished to the Clerk to the Governing Board and the Finance Officer for direction in carrying out this project.

Duly Adopted this 18th day of February 2025.

Town of Huntersville
NORTH CAROLINA

Request for Board Action

February 18, 2025

To: The Honorable Mayor and Board of Commissioners

From: Stephen Trott, Director of Engineering

Subject: Ferrelltown Parkway Extension Project Right-Of-Way and/or Easements Resolution

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EXPLAIN REQUEST:
Resolution to acquire property for the Ferrelltown Parkway Extension project. This includes a total of 12 parcels, which are identified in Exhibit A.

ACTION RECOMMENDED:
Adopt resolution.

FINANCIAL IMPLICATIONS:
Bond Fund.

ATTACHMENTS:
1. Resolution-Exhibit A

RESOLUTION OF THE TOWN OF HUNTERSVILLE TO ACQUIRE RIGHT OF WAY AND EASEMENTS NECESSARY FOR THE CONSTRUCTION OF THE ADOPTED AND FUNDED FERRELLTOWN PARKWAY EXTENSION PROJECT PHASE 1

Resolution No. R-2025-8

WHEREAS, the Town of Huntersville (the "Town") has determined that the acquisition of fee title right of way, and easements is necessary to the delivery of the project; and

WHEREAS, the Town finds that such title, rights of way and easements, including existing public rights of way and easements, are for a public use and necessary for the construction of the project; and

WHEREAS, the statutory powers of the Town include the power to acquire real property (N.C.G.S. §160A-11 and §160A-240.1), including the power of eminent domain (N.C.G.S. Chapter 40); and

WHEREAS, to meet said defined project delivery schedule, property acquisition process should begin no later than March, 2025; and

WHEREAS, the Town's proposed property acquisition process for the project will comply with applicable federal and state requirements; and

WHEREAS, the Town of Huntersville has certified that the parcels ("the Property"), represented on Exhibit A, are needed for the project.

NOW THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Board of Commissioners approves and authorizes the acquisition of the necessary fee title, rights of way and easements affecting the parcels described on Exhibit A at a price not to exceed that determined by the appraisals described in the Proposal for Real Estate Acquisition Services by a Professional Property Acquisition Firm and permitted Administrative Adjustments for Right-of-Way Acquisition, and no further action is required by this Board to authorize the acquisition.
2. In the event any of the parcels or interest therein cannot be acquired by negotiations at the price authorized above, the Town Manager may institute and pursue acquisition by the process of Eminent Domain according to the procedures contained in Chapter 40A, including, but not limited to, giving notice of intent to the property owner, executing and filing a complaint and declaration of taking, and depositing the necessary appraised value amount with the Clerk of Superior Court of Mecklenburg County.
3. The Board hereby authorizes the Town Manager, acting on advice of counsel, to take any actions necessary to effect the provisions of this resolution; and
4. This resolution shall be effective as of the date its adoption.

Adopted this 18th day of February, 2025

ATTEST:

Janet Pierson, Town Clerk | Christy Clark, Mayor

APPROVED AS TO FORM:

____
Emily Sloop, Town Attorney

EXHIBIT A - PARCEL INDEX
FERRELLTOWN PARKWAY EXTENSION PHASE 1

PARCEL #	PARCEL ID #	PROPERTY OWNER NAME
1	01943513	WALDEN COMMUNITY ASSOCIATION INC
2	01943514	WALDEN COMMUNITY ASSOCIATION INC
3	01943562	TF WALDEN LP C/O SOF-X US HOLDINGS LP
4	01943564	TF WALDEN LP C/O SOF-X US HOLDINGS LP
5	01943561	TF WALDEN LP C/O SOF-X US HOLDINGS LP
6	01943563	TF WALDEN LP C/O SOF-X US HOLDINGS LP
7	01943597	TF WALDEN LP C/O SOF-X US HOLDINGS LP
8	01943557	TF WALDEN LP C/O SOF-X US HOLDINGS LP
9	01943599	TF WALDEN LP C/O SOF-X US HOLDINGS LP
10	01943171	TF WALDEN LP C/O SOF-X US HOLDINGS LP
11	01943558	TF WALDEN LP C/O SOF-X US HOLDINGS LP
12	01943117	TF WALDEN LP C/O SOF-X US HOLDINGS LP

Town of Huntersville
NORTH CAROLINA

Request for Board Action

February 18, 2025

To: The Honorable Mayor and Board of Commissioners

From: Michael Jaycocks, Director of Parks and Recreation

Subject: Capital Reserve Revenue for Huntersville Recreation Center

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EXPLAIN REQUEST:
Appropriate Capital Reserve revenue (103510.9999) of $44,000 to Repair and Maintenance (106200.0351) to replace 12 skylights at the Huntersville Recreation Center due to leaks.

ACTION RECOMMENDED:
Approve Budget Amendment.

FINANCIAL IMPLICATIONS:
No net impact to fund balance; offsetting revenue and expense

ATTACHMENTS:
None

Town of Huntersville
NORTH CAROLINA

Request for Board Action

February 18, 2025

To: The Honorable Mayor and Board of Commissioners

From: Michael Jaycocks, Director of Parks and Recreation

Subject: Capital Reserve Revenue for the Huntersville Athletic Park

---

EXPLAIN REQUEST:

Appropriate Capital Reserve revenue (103510.9999) of $16,500 to non-capitalized equipment (106200.0280) and $12,500 to contract services (106200.0314) for the replacement of four transformers, underground wires, and panels at the restroom buildings at the Huntersville Athletic Park due to underground wiring issues.

ACTION RECOMMENDED:

Approve budget amendment

FINANCIAL IMPLICATIONS:

No net impact to fund balance; offsetting revenue and expense.

ATTACHMENTS:

None

Town of Huntersville
NORTH CAROLINA

Request for Board Action

February 18, 2025

To: The Honorable Mayor and Board of Commissioners

From: Stephen Trott, Director of Engineering

Subject: Contributed Capital for Bud Henderson Sidewalk Construction

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EXPLAIN REQUEST:

Recognize revenue of $175,390.24 (103833.9999 - Contributed Capital) from D.R. Horton, Inc escrow account. These funds were escrowed for the construction of sidewalks on Bud Henderson Road. (105400.0507.21003).

ACTION RECOMMENDED:

Approve Budget Amendment.

FINANCIAL IMPLICATIONS:

No net impact to fund balance; offsetting revenue and expense

ATTACHMENTS:

None

Town of Huntersville
NORTH CAROLINA

Request for Board Action

February 18, 2025

To: The Honorable Mayor and Board of Commissioners

From: Pattie McGinnis, Finance Director

Subject: FY 2025 Audit Contract

EXPLAIN REQUEST:
The Town bid Audit services in FY 2023 and Martin Starnes was selected. This is the third year of the agreement. Staff recommends that we re-engage Martin Starnes & Associates for the 2024-2025 Financial Audit.

ACTION RECOMMENDED:
Approve FY 2025 audit contract.

FINANCIAL IMPLICATIONS:
Pay contract amount not to exceed $68,750.

ATTACHMENTS:
1. FY 2025 Audit Contract

The	Governing Board Board of Commissioners
of	Primary Government Unit Town of Huntersville, NC
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 Martin Starnes & Associates, CPAs, P.A.
	Auditor Address 730 13th Avenue Drive SE, Hickory, NC 28602

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/25	Date Audit Will Be Submitted to LGC 12/31/25

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:***
Pattie McGinnis	Finance Director, Town of Huntersville	pmcginnis@huntersville.org

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

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

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

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

Primary Government Unit	Town of Huntersville, NC
Audit Fee (financial and compliance if applicable)	$ 51,750 ($48,250 audit + $3,500 single audit for up to 2 programs)
Fee per Major Program (if not included above)	$ 3,750 per major program in excess of 2
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$ 9,500
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$ 68,750 (includes 4 major programs)

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* Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative (typed or printed)* Amber Y. McGhinnis	Signature* Amber Y. McGhinnis
Date* 02/06/25	Email Address* amcghinnis@msa.cpa

GOVERNMENTAL UNIT

Governmental Unit* Town of Huntersville, NC	
Date Governing Board Approved Audit Contract* **(Enter date in box to right)**	
Mayor/Chairperson (typed or printed)* Christy Clark, Mayor	Signature*
Date	Email Address* cclark@huntersville.org

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:	$ 68,750 (includes 4 major programs)
Primary Governmental Unit Finance Officer* (typed or printed) Pattie McGinnis, Finance Director	Signature* Pattie McGinnis
Date of Pre-Audit Certificate*	Email Address* pmcginnis@huntersville.org

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)* N/A	Signature*
Date*	Email Address*

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

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

PRINT

Request for Board Action

February 18, 2025

To: The Honorable Mayor and Board of Commissioners

From: Amanda Dumas, Commissioner
Alisia Bergsman, Commissioner

Subject: Non-discrimination Ordinance

EXPLAIN REQUEST:
Discussion/Presentation of Non-discrimination Ordinance by Commissioner Dumas.

ACTION RECOMMENDED:

FINANCIAL IMPLICATIONS:
N/A

ATTACHMENTS:
None

Town of Huntersville
NORTH CAROLINA

Request for Board Action

February 18, 2025

To: The Honorable Mayor and Board of Commissioners

From: Anthony Roberts, Town Manager

Subject: Board of Commissioner Committee Assignments and existing appointed Advisory Boards and Committees

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EXPLAIN REQUEST:

Discuss Board of Commissioner Committee Assignments and existing appointed Advisory Boards and Committees.

Advisory Board/Commissions Overview:

- Board of Adjustment - 10 members, terms expire end of June
- Environmental Sustainability Committee - 9 members, terms expire end of March
- Greenway, Trail, and Bikeway Commission - 9 members, terms expire end of December
- Huntersville Ordinances Advisory Board - 8 members, terms expire end of February
- Parks and Recreation Commission - 9 members, terms expire end of December
- Planning Board - 9 members, terms expire end of June
- Public Arts Commission - 7 members, terms expire end of December

ACTION RECOMMENDED:

FINANCIAL IMPLICATIONS:

N/A

ATTACHMENTS:

1. Committee Assignments 2023-2025

Board of Commisssioners - Committee Assignments

Committee	Schedule	Representative	Alternate
Mayor Appointments			
Charlotte Regional Transportation Planning Org (CRPTO)	monthly - 3rd weds, 6pm	Nick Walsh	Amanda Dumas
Metropolitan Transit Commission (MTC)	monthly - 4th weds, 5:30pm	Christy Clark	Anthony Roberts
Lake Norman Regional EDC	monthly (paused)	Amanda Dumas	Anthony Roberts
Commerce Station	yearly	Christy Clark	Anthony Roberts
Lake Norman Trasnporation Committee	monthly	Christy Clark	Anthony Roberts/Heather Maloney
Commissioner Appointments			
Centralina Council of Governments (COG)	monthly	Alisia Bergsman	LaToya Rivers
Lake Norman Chamber	monthly - 4th mon, 4pm	Edwin Quarles	Nick Walsh
Visit Lake Norman	quarterly - Jul, Oct, Jan, Apr	Alisia Bergsman	LaToya Rivers
NC 73 Council of Planning	yearly	LaToya Rivers	Jennifer Hunt
NC Power Agency #1	quarterly	Nick Walsh	Bobby Williams
Planning Coordinating Committee	yearly	Edwin Quarles	Amanda Dumas
Huntersville Ordinance Advisory Board	monthly - 1st thurs, 3:30pm	Alisia Bergsman	Edwin Quarles
Other			
Huntersville Government Affairs	as needed	Christy Clark, Jennifer Hunt, Edwin Quarles	
Huntersville Police Liaison	as needed	Nick Walsh	Edwin Quarles
Huntersville Fire Liaison	as needed	Nick Walsh	Christy Clark
Community Capital & Bond Committee	as needed	Jennifer Hunt	
Huntersville Family Fitness and Aquatics (HFFA)	monthly - 2nd mon, 4pm (flexible)	Jennifer Hunt, Edwin Quarles	
Age-Friendly Mecklenburg	quarterly	LaToya Rivers, Amanda Dumas	
Communications Liaison	as needed	Christy Clark	Nick Walsh
Park and Recreation Commission	monthly - 3rd weds, 6:30pm	Christy Clark	Alisia Bergsman
Greenway, Trail & Bikeway Commission	monthly - 3rd tues, 6pm	Alisia Bergsman	Jennifer Hunt
Public Arts Commission	monthly - 2nd weds, 6:30pm	Amanda Dumas	
Workforce Housing	as needed	Nick Walsh, LaToya Rivers, Alisia Bergsman	
Environmental Sustainability Committee	monthly - 2nd tues, 3:30pm	Jennifer Hunt	Alisia Bergsman

Assignment Summary:	*(counts will automatically update)*	**rep**	**alt**	**total**
Christy Clark		6	1	**7**
Alisia Bergsman		5	2	**7**
Amanda Dumas		3	1	**4**
Jennifer Hunt		4	2	**6**
Edwin Quarles		4	2	**6**
LaToya Rivers		3	2	**5**
Nick Walsh		4	2	**6**

Adopted 12/3/2023; Amended 3/21/2024, 2/18/2025