

**CITY OF OXFORD
BOARD OF COMMISSIONERS' REGULAR MONTHLY MEETING**

**Tuesday, January 10, 2017 - 7:00 p.m.
Commissioners' Board Room, City Hall**

*Mayor Pro Tem Calvin (C.J.) Harris, Jr.
Commissioner James (Danny) Currin
Commissioner S. Quon Bridges*



*Commissioner Frank Strickland
Commissioner Patricia T. Fields
Commissioner Ron Bullock
Commissioner Alvin Woodlief*

*Elke Dom, City Manager
Barbara Rote, City Clerk*

Jackie Sergent, Mayor

J. Thomas Burnette, City Attorney

MISSION

The mission of the City of Oxford is to serve and improve our community by providing high quality, affordable services, sound planning for growth and development, and offering the highest possible quality of life - while maintaining the public's trust through open communication and ethical standards at all times.

VISION

The City of Oxford will partner with the community to build upon the charm and character of our historic, vibrant, and walkable city to create an extraordinary quality of life for all.

Core Values - ETHICORE

The elected officials, staff, and volunteers of the City of Oxford value and commit to model the following:

EQUAL TREATMENT for everyone with **DIGNITY**, **COURTESY**, and **RESPECT**
TEAMWORK within our organization and our community
HONESTY in all of our dealings with citizens, fellow workers, and other organizations
INTEGRITY in every action and service
COST-EFFECTIVE and **QUALITY** services for our community
OPEN and **TRANSPARENT COMMUNICATION** with all parties
RESPONSIBILITY for our decisions and actions
EXCELLENCE in every deed

****The mnemonic ETHICORE was adopted as a helpful tool to remind us of our core values****

[CALL TO ORDER]

[Please be reminded to turn off or mute all cell phones and/or electronic devices]

[MISSION, VISION, VALUES]

1. Prayer by Reverend Chris Aho, Oxford Baptist Church
2. Pledge of Allegiance Commissioner Ron Bullock
3. Consider adjustments to and approval of the Agenda:
4. Opening Remarks by Mayor Sergent
In order to provide for the highest standards of behavior and transparency in governance, the Board of Commissioners has approved a Code of Ethics to establish guidelines for ethical standards for Board Members and to provide guidance in determining appropriate conduct. Among those: Board members should avoid impropriety in the exercise of their official duties and should conduct the affairs of the board in an open and public manner. The Mayor now inquires whether any Board Member knows of any conflict of interest, or appearance of conflict, with respect to matters before the Board. If any Board Member knows of a conflict of interest, or appearance of a conflict, please state so at this time.

[DELEGATIONS]

5. Recognition of Distinguished Citizens:
 - . Community Leader Stan Fox
 - . WWII Veteran Bert Glover
6. Report from Winston, Williams, Creech, Evans and Co., LLP on the annual financial report (Attachment 6)
- 6a. Consider accepting the annual financial report for FY 2015-2016

[PUBLIC COMMENT ON AGENDA and NON-AGENDA ITEMS]

Citizens may speak on Agenda as well as Non-Agenda items at this time. Citizens wishing to address the Board must sign in on the form located with the City Clerk prior to the beginning of the meeting. When recognized by the Mayor, come forward to the podium, state your name, address, if you are a City resident, and identify the subject about which you wish speak. Please review the Public Comment Guidelines that are provided alongside the sign in form.

[PUBLIC HEARINGS]

Citizens may only speak on public hearing items at this time. Citizens do not need to sign up in order to speak at a public hearing. When recognized by the Mayor, come forward to the podium, state your name, address, and if you are a City resident. Please review the Citizen Comment Guidelines that are provided at the end of this Agenda.

7. Public hearing to amend the Oxford Zoning Ordinance, Section 804.5 (nonconforming uses of structures), and the Historic Preservation Ordinance, Article 1203E, Section 7.1(2).

The proposed amendments would allow consideration for nonconforming uses of structures in the historic district to continue under certain guidelines. Mr. Don McLean of Raleigh, NC is requesting the amendment in order to continue the use that was previously established as a multifamily dwelling unit. The structure is located at 226 College Street. The Historic Preservation Commission supports the amendment. (Attachment 7)

- 7a. **Consider Recommendations:** Amend the Oxford Zoning Ordinance, Section 804.5 (nonconforming uses of structures). And the Historic Preservation Ordinance, Article 1203E, Section 7.1(2).

[OLD BUSINESS]

[NEW BUSINESS]

8. Consider approving the audit contract in the amount of \$36,000 with Winston, Williams, Creech, Evans and Co., to audit the City's financial statements for the period beginning July 1, 2016 and ending June 30, 2017.

The Local Government Commission requires that the audit contract for the City contain the date of the governing board's approval of the contract. The firm of Winston, Williams, Creech, Evans and Company has submitted a contract to audit the accounts of the City of Oxford and prepare the Comprehensive Annual Financial Statement as of June 30, 2017, for a fee of \$36,000. (Note: The fee is the same as last year's audit contract.) (Attachment 8)

Recommended action: Staff recommends approving the audit contract in the amount of \$36,000 with Winston, Williams, Creech, Evans and Co., to audit the City's financial statements as of June 30, 2017, and authorize the Mayor to sign the Contract.

9. Consider a budget amendment in the amount of \$16,476.73, payable from the lapsed salary mechanic line item into the Public Works budget.

There was no vehicle in the fleet for the new Public Works Director. The previous vehicle had been moved to the Street Department to replace a vehicle that was moved to Buildings and Grounds. Purchase of a vehicle was not included in the current budget year. After meeting with the City Manager and Finance Director, it was decided to use the lapsed salary in the Mechanic line item to avoid using money in the General Fund reserves. A 2014 Ford Escape was purchased. (Attachment 9)

Recommended action: staff recommends approving a budget amendment in the amount of \$16,476.73, payable from the lapsed salary mechanic line item.

10. Authorize the City Manager to sign an Agreement with Jake's Ridge, LLC, Northstar Thornrose and Bruce Whitten for the City to pay Garrison Enterprise, Inc. directly for the cost of Two Sixteen Inch Inline Valves in the amount of \$44,100 (total) and allow delaying the installation of the sidewalks for the two developments until the construction of Thornrose.

The Public Works Committee met and agreed to pay for the cost of two (2) sixteen inch inline valves that were required as part of the Jake's Ridge and Thornrose Developments. The cost by Garrison, Enterprise, Inc. of the two valves is \$44,100 (total) and it will require a budget amendment to cover this cost. In addition, the Committee agreed to allow the installation of the sidewalk for the two referenced projects to be installed during the construction of Thornrose but prior to the Certificate of Occupancy for Thornrose being granted; instead of separately as part of each individual project. (Attachment 10)

Recommended action: The Public Works Committee recommends authorizing the City Manager to execute the agreement regarding the valves and sidewalks in the amount of \$44,100 with Jake's Ridge, LLC, Northstar Thornrose, LLC and Bruce Whitten.

11. Consider authorizing the City Manager to sign the Phase II of the Orphan Landfill agreement with S&ME in the amount of \$160,000 and an additional task order in the amount of \$5,500 to perform a limited geotechnical site characterization.

The City of Oxford contracted with S&ME, Inc. to do the First Phase, Remedial Investigation, of the multi-phase project at the Orphan Landfill. The Site investigation phase has been completed and the report has been submitted to the State for their review. Phase Two for \$160,000 will begin the Delineation Phase activities. Phase Two will require a budget amendment of approximately \$15,000 near the end of the project to balance the budget but will not actually cost the City any monies. Both Phase One and Phase Two costs will be reimbursed by the State. The additional Task Order for \$5,500 is to perform a limited geotechnical site characterization for the site and produce a report that can be utilized by a potential developer to prepare preliminary site development schemes. This Task Order is not reimbursable by the State. (Attachment 11)

Recommended action: Staff recommends authorizing the City Manager to sign the Phase II of the Orphan Landfill agreement with S&ME in the amount of \$160,000 and an additional task order in the amount of \$5,500 to perform a limited geotechnical site characterization.

12. Consider adopting amendments to the 2012 Municipal Records Retention and Disposition Schedule.

The State Archives amended the Records Retention and Disposition Schedule for municipal records. The recent changes clarify the definition for *911 Recordings, and for Emergency Notifications*. Based upon recent legislation, *Law Enforcement Audio and Video Recordings* reflects a change to disposition records for *Citizens complaints/Administrative Investigation Records & Internal Affairs Case Records*, and adds the reference to “*Audits, Litigation and Other Official Actions*” According to the Division of Archives and Records, any recording that becomes part of a case file would follow the disposition instructions for that type of case. The 30 day retention for records not part of a case file must follow the “*Audits, Litigation, and Other Official Actions*” instructions. This includes potential case files as well. (Attachment 12)

Recommended action: Staff recommends adopting the amendments to the September 10, 2012 Municipal Records and Retention and Disposition Schedule as requested by the State Department of Archives and incorporate the changes by reference.

13. Discuss how to proceed with selecting a City Manager to replace City Manager Doom who will be leaving effective January 26, 2017.

[REPORTS]

- 14. December Financial Report highlights by Finance Hak Ung. Reports will be provided on meeting night.
- 15. City Manager Report

[CONSENT AGENDA]

- 16. Accept the December Financial Report by Finance Director Ung (available on meeting night)
- 17. Approve the following 2016 meeting minutes:
 - * December 5, Agenda Session
 - * December 13, Regular Session

[BOARD COMMENTS]

[ADJOURNMENT]

REMINDERS:

If you need additional information about the following items, please see the City Clerk.

- January 11: RSVP to Cyndi for Chamber Banquet (guests \$40 payable to Chamber)
- January 16: Martin Luther King Jr. Breakfast – 8 a.m., Oxford Baptist Church
City offices Closed
- January 30: Granville County Chamber Banquet – 6:30 p.m., VGCC Civic Center

CITY OF OXFORD **PUBLIC COMMENT GUIDELINES:**

The Mayor and Board welcome and encourage citizens to attend City Board Meetings and to offer comments on matters of concern to them. Citizens are requested to review the following public comment guidelines prior to addressing the Board:

- a) Citizens are requested to limit their comments to five minutes. However, the Mayor, at his or her discretion, may limit comments to three minutes should there appear to be a large number of people wishing to address the Board.
- b) Comments should be presented in a civil manner and be non-personal in nature, fact-based, and issue oriented. Except for the public hearing comment period, citizens must speak for themselves during the public comment periods.
- c) Citizens may not yield their time to another person.
- d) Topics requiring further investigation will be referred to the appropriate City official, Board Committee or agency, and may, if in order, be scheduled for a future meeting Agenda.
- e) Individual personnel issues are confidential by law and will not be discussed. Complaints relative to specific individuals are to be directed to the City Manager.
- f) Comments involving matters related to an on-going police investigative matter and/or the court system will not be permitted.
- g) Citizens should not expect specific Board action, deliberation, and/or comment on subject matter brought up during the public comment section unless and until it has been scheduled as a business item on a future meeting Agenda.

City of Oxford



Audit Report Presentation June 30, 2016

Winston, Williams, Creach, Evans & Co., LLP

▶ 1

Summary



- ▶ The City of Oxford again received the Certificate of Excellence in Financial Reporting for the year ended June 30, 2015 and submitted the June 30, 2016 report to GFOA.
- ▶ For the 2015 year, the City of Oxford was a Yellow Book Audit which means there were under \$750,000 in federal expenditures.

▶ 2

GASB #34 Highlights

▶ Statement of Net Position-page 35

	<u>2015</u>	<u>2016</u>
Total assets & deferred outflows	\$ 47,011,886	\$ 47,214,611
Total liabilities & deferred inflows	<u>20,823,553</u>	<u>18,018,892</u>
Net Position	\$ 26,188,333	\$ 29,195,719

▶ 3

GASB #34 Highlights

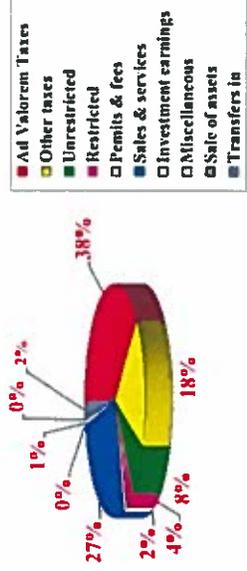
▶ Statement of Activities-page 36

	<u>2015</u>	<u>2016</u>
Revenues	\$ 14,316,197	\$ 16,249,190
Expenditures	<u>13,016,499</u>	<u>13,300,044</u>
Increase in Net Position	\$ 1,299,698	\$ 2,949,146

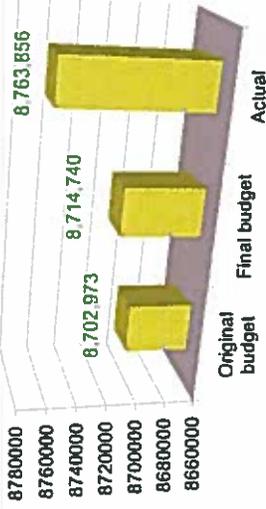
▶ 4

General Fund Revenues

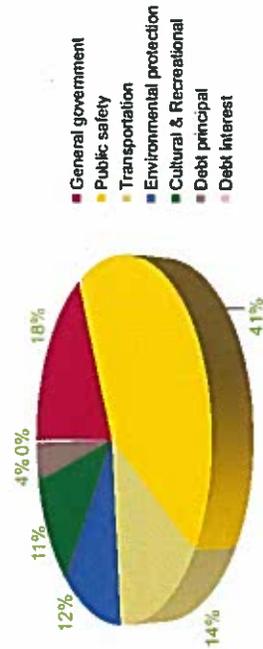
page 40



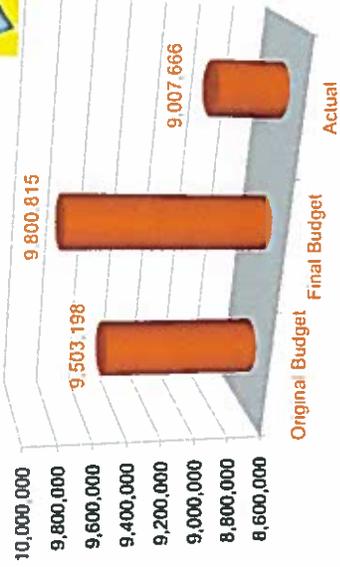
General Fund Revenues p. 42



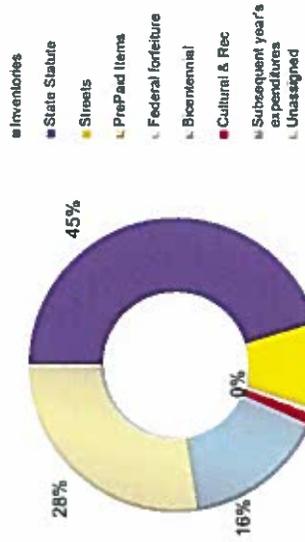
General Fund Expenditures p. 40



General Fund Expenditures p. 42



General Fund - Fund Balance



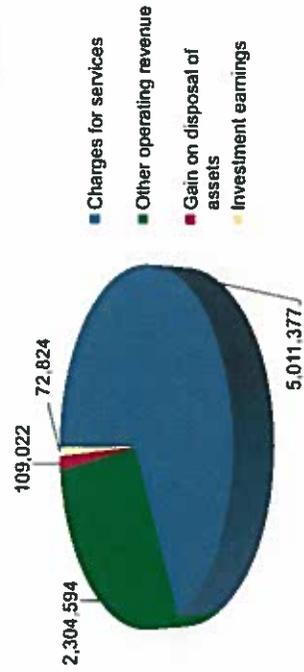
▶ 9

FUND BALANCE AS % OF EXPENDITURES

	<u>2016</u>
Fund Balance-Available for Appropriation	2,269,536
Expenditures	9,007,666
Percentage of Expenditures	25.2%

▶ 10

Proprietary Revenues

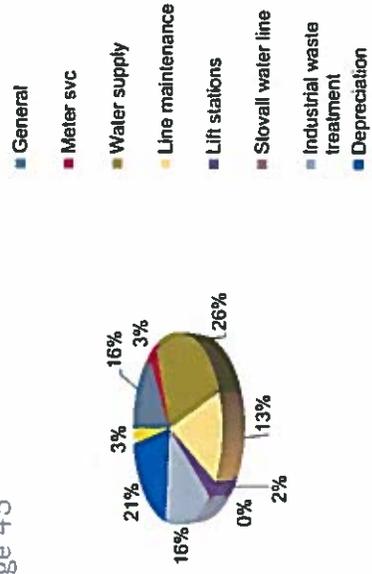


▶ 11

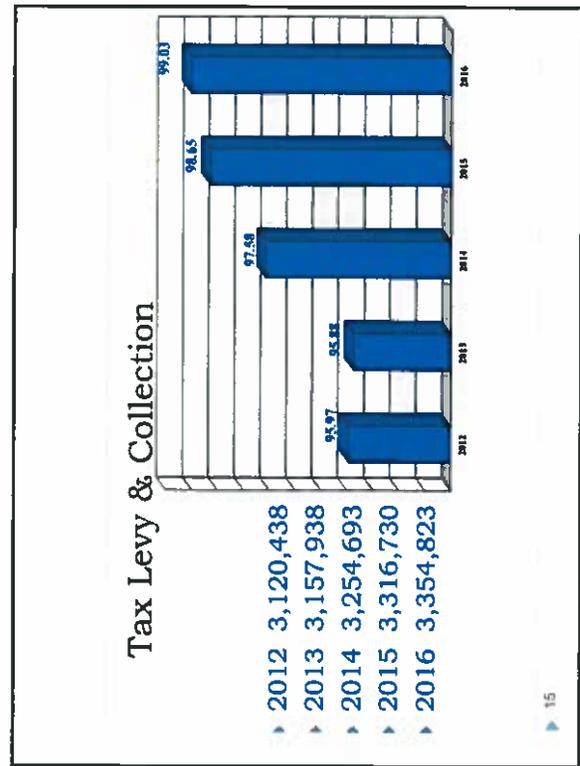
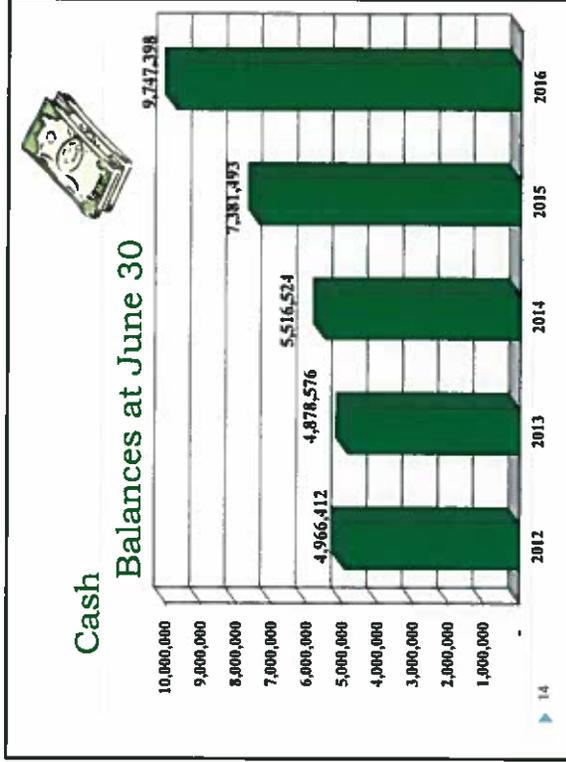
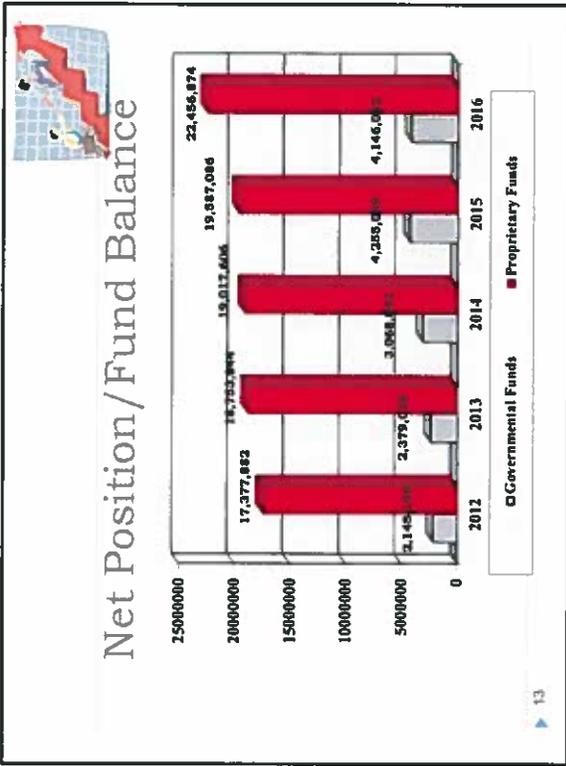


Proprietary Expenditures

page 45



▶ 12



To the finance department for all of their help during our audit.

16



ATTACHMENT 7

CITY OF OXFORD STAFF REPORT

TO: Mayor Sergent and the Board of Commissioners
VIA: Elke Doom, City Manager
FROM: Cheryl Hart, Planning Director
DATE: 12-16-2016

SUBJECT: Hold public hearing to amend the Oxford Zoning Ordinance under sections 804.5 (Nonconforming uses of structures) and Article Section 7.1 (2) Historic Preservation Ordinance.

SUMMARY STATEMENT

The proposed amendments would allow consideration for nonconforming uses of structures in the historic district to continue under certain guidelines.

REVIEW

Mr. Don McLean of Raleigh NC is requesting the amendment in order to continue the use that was previously established as a multifamily dwelling unit. The structure is located at 226 College Street.

RECOMMENDATION

Historic Preservation Committee recommends approving the amendment.

Attachments:

Proposed Amendment

Consider amending the Oxford Zoning ordinance under section 804.5 (Nonconforming Uses of Structures)

Current Wording: When any nonconforming use of a structure is discontinued for a period in excess of 120 calendar days, any future use of the structure shall be limited to those uses permitted in that district under the provisions of the ordinance. Vacancy and/or nonuse of the building for a period of 120 days, regardless of the intent of the owner or tenant, shall constitute discontinuance under this provision.

Consider adding proposed amendment: 804.5

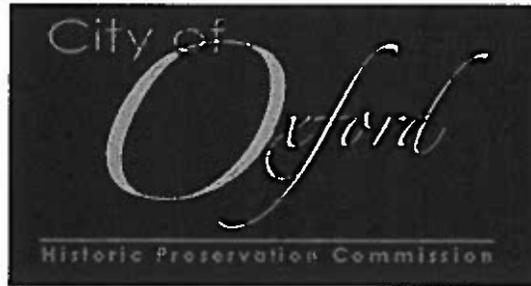
When any nonconforming use of a structure is discontinued for a period in excess of 120 calendar days, any future use of the structure shall be limited to those use permitted in that district under the provisions of the ordinance. Vacancy and /or nonuse of the building for an excess of 120 days regardless of the intent of the owner or tenant, shall constitute discontinuance under this provision, unless:

1. The structure is located in a local historic district.
2. The structure is a historic structure and is contributing to the character of the district.
3. The nonconforming use of the structure was legally established before it was discontinued, and
4. The owner requests a return to the non-conforming historic use.

Proposed Amendment Section 7 (2) Historic Districts

Current Wording: Pursuant to Article 1203 (E) of the City of Oxford Zoning Ordinance adopted October 14, 2003, historic districts shall function as an 'overlay' zoning district that impose additional use or development requirements upon the underlying zoning, applicable to all property subject to land use regulation by the City, except that, to ensure the compatibility and appropriateness of exterior design within the historic districts, no manufactured or modular homes, multifamily conversion, multifamily town-home or multifamily apartment shall be constructed within a historic district.

Proposed Wording: Pursuant to Article 1203 (E) of the City of Oxford Zoning Ordinance adopted October 14, 2003, historic districts shall function as an 'overlay' zoning district that impose additional use or development requirements upon the underlying zoning, applicable to all property subject to land use regulation by the City, except that, to ensure the compatibility and appropriateness of exterior design within the historic districts, no manufactured or modular homes, multifamily conversion, multifamily town-home or multifamily apartment shall be constructed within a historic district except under section 804.5 of the zoning ordinance.



Statement of Position and Recommendation concerning 226 College Street

Background: The City of Oxford Planning Director has requested a recommendation from the Historic Preservation Commission (HPC) regarding the potential future use of the property located at 226 College Street. While currently vacant, the property was previously utilized as three, or possibly four, individual apartments. The question before the HPC is whether continued multi-family use in this instance is congruous with the Oxford Historic Districts.

Relevant Guidance: The Department of Interior's *Standards for Rehabilitation*, codified in 36 CFR § 67.7, state that the first principle of historic preservation is that a property shall be used for its historic purposes. The *Standards for Rehabilitation* state further that most historic properties change over time, and that "those changes that have acquired historic significance in their own right shall be retained and preserved." It is incumbent on the Historic Preservation Commission, in the recommendation that it puts forward, to promote these defining objectives to the extent they can be applied to specific properties in a reasonable manner, taking into consideration economic and technical feasibility.

Research: With respect to the structure located at 226 College Street, the HPC's research shows that the dwelling located thereon was converted from a single-family residence to multi-family apartments sometime prior to 1928. A Sanborn Insurance Company map dated 1928 (attached) describes 226 College Street for the first time as "Apartments." A review of earlier Sanborn maps (attached) shows that the home was designated as a single-family dwelling, indicated by a "D," as are the surrounding single-family homes. Further, a registry of the City of Oxford inhabitants (attached) dated 1929 shows three separate family names, Hinton, McAllister and Moriarty, associated with 226 College Street. Based on these findings, it appears that 226 College Street was utilized as a multi-family dwelling for approximately eighty-eight (88) years.

Recommendation (unanimously approved by the members of the Oxford HPC at its September 15, 2016 meeting):

Having examined the relevant facts while considering the guiding principles set forth in the Standards for Rehabilitation, it is the position of the HPC that the conversion of 226 College Street from single-family to multi-family dwelling represents a change that has acquired historic significance in its own right, which should be retained and preserved.

For this reason, the HPC recommends that the current and future owners of 226 College Street should be permitted to operate the dwelling as a multi-family residence without violating the prohibition on multi-family conversions found within 7.1, paragraph 2 of the Oxford City Ordinance 13-11-01 – Historic Preservation Ordinance – Amended ("the Ordinance"). Any exterior modifications, however, nonetheless must be made in accordance with guidelines applicable to a structure located within the Oxford Historic Districts.

Statement of Position and Recommendation concerning 226 College Street

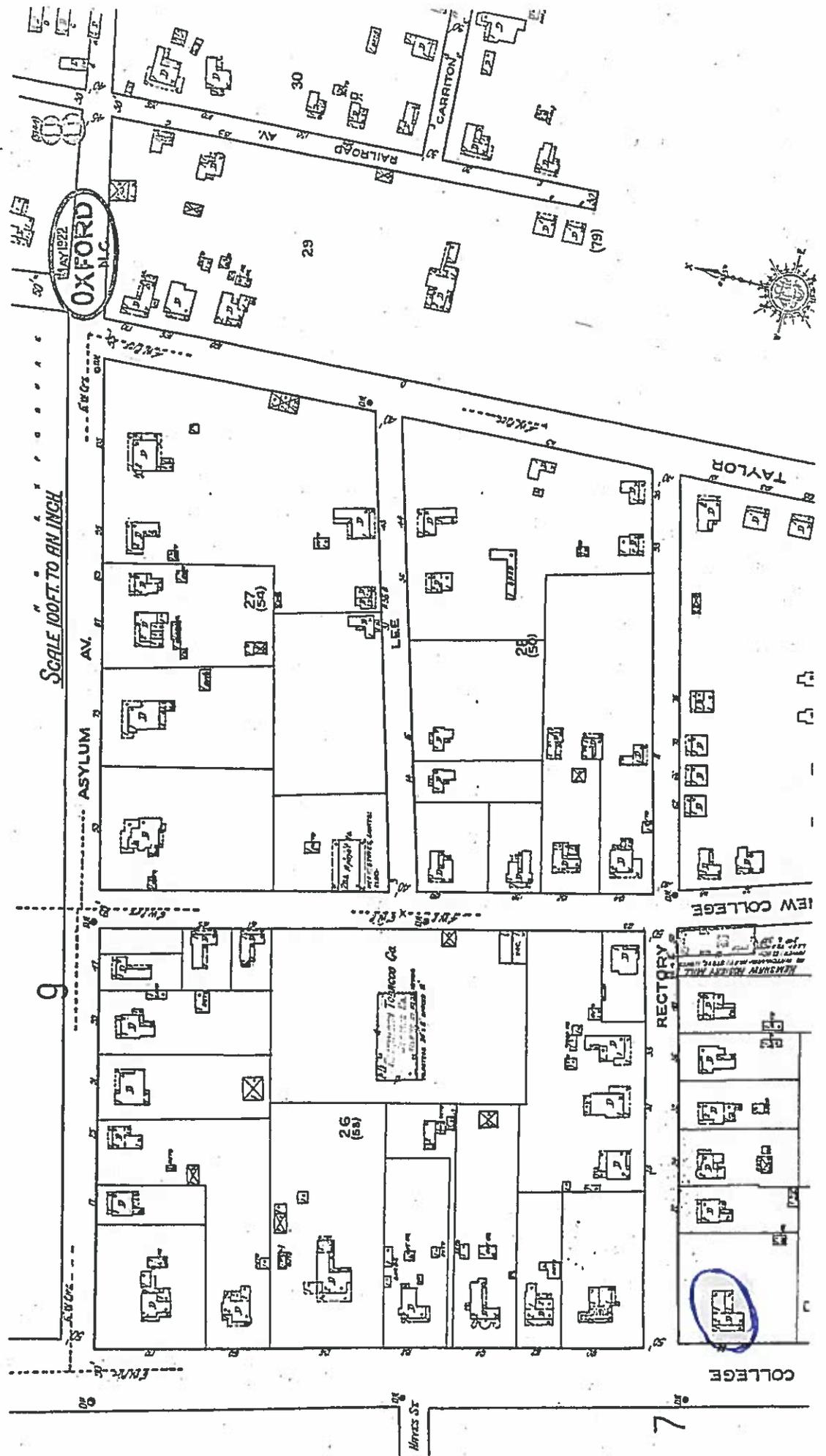
Page Two

Recommendation (Continued)

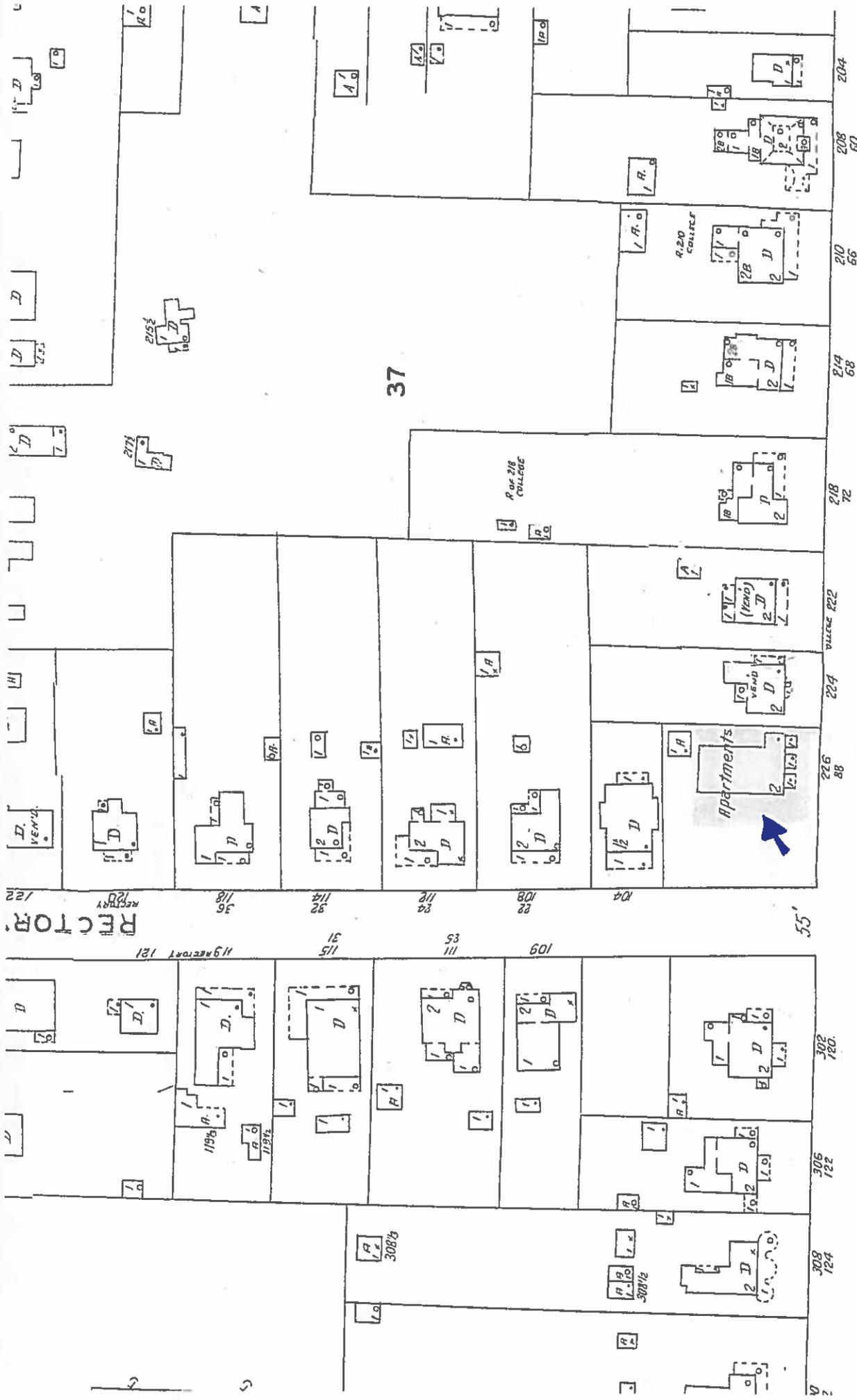
This recommendation does not consider the residential zoning requirements of the City of Oxford. It is the understanding of HPC members that in the event a formerly single-family residence that was subsequently converted to a multi-family residence is not utilized as such for more than one year, the dwelling must revert to single-family use. If this understanding is correct, an exception or special use will need to be made to allow for continued multi-family use of 226 College Street. If such an amendment to the zoning requirements or special use is pursued, the HPC further recommends that the City of Oxford take an approach that protects the integrity of the Historic Districts (which are comprised predominately of single-family dwellings), and that seeks to stabilize and increase property values (such as by encouraging owner-occupancy through use requirements), which are core purposes for which the Ordinance was adopted. At a minimum, the HPC recommends that such amendment be structured to allow a property converted to multi-family use to be permitted to remain in multi-family use, despite a year or more of non-use as a multi-family dwelling, only in the event the conversion to multi-family use (i) represents a change that has acquired historic significance in its own right, which should be defined as a conversion to multi-family use completed more than fifty (50) years* prior to the date upon which zoning requirements would otherwise require reversion to single-family use, and (ii) represents the property's last use.

*50 years is the look-back period used by the National Park Service in determining whether a property was constructed during a "period of significance," which ends 50 years prior to the date on which such assessment is made.

1922



1928



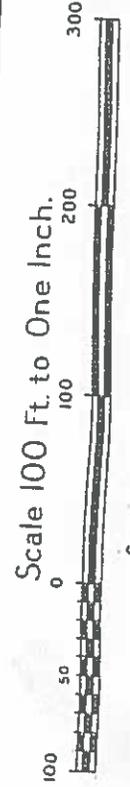
D.H.

1928

7

COLLEGE

D.H.



Copyright 1928 by the Sanborn Map Co

HAYES ST.

WILSON TIRE COMPANYQuick Service -:- L. L. Wilson, Proprietor
Tires - Tubes - Accessories - Gas and Oil - and Vulcanizing

CHURCH

192

COLLEGE

- Brooks E H
65 Burtchett Jeanette Mrs
CLEMENT AV — w from College to
Goshen, 4 n of Hillsboro
Adkerson J E
Blalock W W
*Conyer Jos
Cottrell J M
*Gooch Mary
*Gregory Chas
*Harris June
Hobgood C T
*Lewis Stephen
Meadows Julia Mrs
*Slaughter Joe
*Smith Ira
*Street Mollie
*Taylor Richmond
- COGGSALL**—s from Front to beyond
city limits, 1 w of Hancock
Mainor C O
408 Cooper H B
410 Taylor J A
414 Gordon C R
417 Daniel A M
420 Vacant
421 Crowell Lillian Mrs
Spencer F C
422 Jones C F
430 Powell W L
(Mimosa intersects)
500 Wheeler S M
501 Stegall A N Mrs
Tisdale H G, bldg contr
503 Stegall J I
513 Yow Chas
514 Gresham L L
515 Hight H A
517 Harrison G R
— Person F C
— Cox H R
— Sizemore J T Jr
Avery A M
- COLEMAN** — n from McClanahan to
Sunset av, 2 w Broad
300 Critcher E B
Eanes W S
307 Babcock A L
308 Blalock J H
Duncan K M
311 Baker J A
315 Montague P G
- COLEMAN AL**—p from Hillsboro ½
block, 2 w of Broad
- COLEMAN ALLEY** — w from 414
Hillsboro
*Haskins Isabella
*Yancey Connie
*Mayo Jno
*Mayo Jno
- COLLEGE**—n from Hillsboro to bey
limits, dividing lines for streets
running e and w
- 101 Wood J Robt, funeral home
102 Hall Building
Gordon C R, J P
Fuller Bros, ins
Lanier Thornwell, atty
Winston R W, atty
104 Rose Shoppe (The), ladies wear
104½ Oxford Sign Co
105 Oxford Candy Kitchen
106 Pittard Bros, pressing
107 Granville Cafe
107½ Durham Life Ins Co
Stallings C W
108 Union Bank & Trust Co
108½ Carolina Tel & Tel Co
109 Weiss Dept Store
111 Capehart A L, pool
112 Lyon Drug Co (The)
113 Sizemore & Williams, gros
116 Oxford Dollar Store
116½ Watkins G S, phys
Taylor W L, phys
Hayes B K, phys
117 Sizemore J T, gro
119 Vacant
120 Lyon-Winston Co, farm supplies
121 Garrett J L Cash Grocery
123 Thomas L, gro
125-127 Baird Hardware Co
134 Parham J J, gunsmith
135 Upchurch & Currin, furn and
funeral directors
136 Chapman Lumber Co
Bradsher & Lanier, contrs
139 Kern B F
146 Rees E J Rev
200 Cannady N E
Smith J W
200 (r) *Thomas Isaac
203 Smith L F
204 Mainor C O
208 White J F
209 Baird J M
210 Mayes J B
213 Taylor W L, phys
214 Stark I S Mrs
217 Watkins R C
218 Jones L E
221 Davis I H
218 (r) *Lockett Landry
222 Noblin R L Dr
224 Carrington J R
Ellington J R
225 Gray R S
226 Hinton R H
McAllister W L
Moriarty O F
227 College Street School
Credle C G, supt of schools
(Rectory intersects)
228 Barnhart W W
230 Vacant

**CITY OF OXFORD****STAFF REPORT**

TO: Mayor Sergent and Board of Commissioners
VIA: Elke Doom, City Manager
FROM: Hak Ung, Finance Director
DATE: 12/28/2016
SUBJECT: Approve Audit Contract for Fiscal Year 2017

SUMMARY STATEMENT

Approve the audit contract for Winston, Williams, Creech, Evans and Co. to audit the City's financial statements for the period beginning July 1, 2016 and ending June 30, 2017.

REVIEW

The Local Government Commission requires that the audit contract for the city contain the date of the governing board's approval of the contract. The firm of Winston, Williams, Creech, Evans and Company has submitted a contract to audit the accounts of the City of Oxford and prepare the Comprehensive Annual Financial Statement as of June 30, 2017, for a fee of \$36,000. (Note: The fee is the same as the previous year's contracted amount).

RECOMMENDATION

Staff recommends approving the audit contract in the amount of \$36,000 with Winston, Williams, Creech, Evans and Co., to audit the City's financial statements as of June 30, 2017, and authorize the Mayor to sign the Contract.

Attachments: Audit contract

CONTRACT TO AUDIT ACCOUNTS

Of City of Oxford
Primary Governmental Unit

Discretely Presented Component Unit (DPCU) if applicable

On this 14th day of December, 2016,

Auditor: Winston, Williams, Creech, Evans & Company, LLP Auditor Mailing Address: PO Box 1366, Oxford NC 27565

Hereinafter referred to as The Auditor
and Board of Commissioners (Governing Board(s)) of City of Oxford
(Primary Government)
and (Discretely Presented Component Unit): hereinafter referred to as the Governmental Unit(s), agree as follows:

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning July 1, 2016, and ending June 30, 2017. The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion will be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit 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 CPA Board).

County and Multi-County Health Departments: The Office of State Auditor will designate certain programs that have eligibility requirements to be considered major programs in accordance with OMB Uniform Guidance for the State of North Carolina. The LGC will notify the auditor and the County and Multi-Health Department of these programs. A County or a Multi-County Health Department may be selected to audit any of these programs as major.
3. If an entity is determined to be a component of another government as defined by the group audit standards - the entity's auditor will 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 unqualified opinion being rendered. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in *Government*

Primary Governmental Unit

Discretely Presented Component Units (DPCU) if applicable

Auditing Standards. The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract (See Item 22). **If the audit firm received a peer review rating other than pass**, the Auditor shall not contract with the Governmental Unit without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to Government Accounting Standards or if financial statements are not prepared in accordance with GAAP and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment..

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to the State and Local Government Finance Division (SLGFD) within four months of fiscal year end. Audit report is due on: October 31, 2017. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the secretary of the LGC for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor will make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his findings, together with his recommendations for improvement. That written report must include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work must be submitted by email in PDF format to the Secretary of the LGC for approval. The invoices must be sent via upload through the current portal address: <http://nctreasurer.slgfd.leapfile.net> Subject line should read "Invoice – [Unit Name]. The PDF invoice marked 'approved' with approval date will be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. In consideration of the satisfactory performance of the provisions of this contract, the Primary Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the LGC, the fee, which includes any cost the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (Federal and State grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. (Note: Fees listed on signature pages.)
10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall include documentation either in the notes to the audited financial statements or as a separate report submitted to the SLGFD along with the audit report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the SLGFD simultaneously with the Governmental Unit's audited financial statements unless otherwise specified in the bond documents.

Primary Governmental Unit

Discretely Presented Component Units (DPCU) if applicable

11. 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 and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the client or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the LGC to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Governmental Unit will not be billed for the pre-issuance review. The pre-issuance review must be performed prior to the completed audit being submitted to the LGC. The pre-issuance report must accompany the audit report upon submission to the LGC.
13. The Auditor shall electronically submit the report of audit to the LGC as a text-based PDF file when (or prior to) submitting the 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 SLGFD by any interested parties. Any subsequent revisions to these reports must 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 other lawful purposes of the Governmental Unit without subsequent consent of the Auditor. If it is determined by the LGC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless another time frame is agreed to by the LGC.

If the OSA designates certain programs to be audited as major programs, as discussed in item #2, a turnaround document and a representation letter addressed to the OSA shall be submitted to the LGC.

The LGC's process for submitting contracts, audit reports and invoices is subject to change. Auditors should use the submission process in effect at the time of submission. The most current instructions will be found on our website: <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>

14. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the 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 varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor
15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee. This amended contract needs to be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract, and then must be submitted through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload your amended contract is <http://nctreasurer.slgfd.leapfile.net>. No change shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
16. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit should be attached to the contract, and by reference here becomes part of the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item #25 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.

Primary Governmental Unit

Discretely presented component units if applicable

17. Special provisions should be limited. Please list any special provisions in an attachment.
18. A separate contract should not be made for each division to be audited or report to be submitted. 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 must be named along with the parent government on this audit contract. Signatures from the DPCU Board chairman and finance officer also must be included on this contract.
19. The contract must be executed, pre-audited, physically signed by all parties including Governmental Unit and Auditor signatures and submitted in PDF format to the Secretary of the LGC. The current portal address to upload your contractual documents is <http://nctreasurer.slgfd.leapfile.net> Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of November 2016. These instructions are subject to change. Please check the NC Treasurer's web site at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx> for the most recent instructions.
20. The contract is not valid until it is approved by the LGC Secretary. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. **The audit should not be started before the contract is approved.**
21. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
22. **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.
23. Contractor hereby certifies that Contractor, and all subcontractors, are not on the Iran Final Divestment List ("List") created by the North Carolina State Treasurer pursuant to N.C.G.S. 147-86.58. Contractor shall not utilize any subcontractor that is identified on the List.
25. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16 for clarification).

SIGNATURE PAGES FOLLOW

Contract to Audit Accounts (cont.) City of Oxford
Primary Governmental Unit

Discretely Presented Component Units (DPCU) if applicable

City of Oxford - FEES
Year-end bookkeeping assistance - [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards]

Audit \$30,000

Preparation of the annual financial Statements \$6,000

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ 27,000
** NA if there is to be no interim billing

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

Audit Firm Signature:
Winston, Williams, Creech, Evans & Company, LLP
Name of Audit Firm

By James P. Winston, II CPA
Authorized Audit firm representative name: Type or print

Signature of authorized audit firm representative James P. Winston II

Date 12/20/16

winston@wwcecpa.com
Email Address of Audit Firm

Governmental Unit Signatures:
[Redacted]
Name of Primary Government

By Jacqueline vdH Sergent, Mayor
Mayor / Chairperson: Type or print name and title

Signature of Mayor/Chairperson of governing board

Date [Redacted]

By N/A
Chair of Audit Committee - Type or print name

[Redacted] **
Signature of Audit Committee Chairperson

Date [Redacted]

** If Governmental Unit has no audit committee, mark this section "N/A"

[Redacted]
PRE-AUDIT CERTIFICATE: Required by G.S. 159-28
(a)
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. Additionally, the following date is the date this audit contract was approved by the governing body.

By Hak Ung
Primary Governmental Unit Finance Officer:
Type or print name

[Redacted Signature]
Primary Government Finance Officer Signature
Date 12/28/16
(Pre-audit Certificate must be dated.)

hak.ung@oxfordnc.org
Email Address of Finance Officer

Date Primary Government Governing Body Approved Audit Contract - G.S. 159-34(a)

[Redacted]

Contract to Audit Accounts (cont.)

City of Oxford

Primary Governmental Unit

Discretely Presented Component Units (DPCU) if applicable

**** This page to only be completed by Discretely Presented Component Units ****

FEEES

Year-end bookkeeping assistance – [*For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards*]

Audit

Preparation of the annual financial Statements

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$

**** NA if there is to be no interim billing**

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

DPCU Governmental Unit Signatures:

Name of Discretely Presented Component Unit

By
DPCU Board Chairperson: Type or print name and title

Signature of Chairperson of DPCU governing board

Date

By
Chair of Audit Committee - Type or print name

Signature of Audit Committee Chairperson

Date
**** If Governmental Unit has no audit committee, mark this section "N/A"**

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28

(a)
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. Additionally, the following date is the date this audit contract was approved by the governing body.

By
DPCU Finance Officer:
Type or print name

DPCU Finance Officer Signature

Date
(Pre-audit Certificate must be dated.)

Email Address of Finance Officer

Date DPCU Governing Body Approved Audit Contract - G.S. 159-34(a)

Steps to Completing the Audit Contract

1. Complete the Header Information – NEW: If a DPCU is subject to the audit requirements as 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 issued for the DPCU and is to be included in the Primary Government's audit, the DPCU must be named with the parent government on this Audit contract. The Board chairman of the DPCU also must sign the Audit contract.
2. Item No. 1 – Complete the period covered by the audit
3. Item No. 6 – Fill in the audit due date. For Governmental Unit (s), the contract due date can be no later than 4 months after the end of the fiscal year, even though amended contracts may not be required until a later date.
4. Item No. 8 – If the process for invoice approval instructions changed, the Auditor should make sure he and his administrative staff are familiar with the current process. Instructions for each process can be found at the following link. <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>
5. Item No. 9 – NEW: Please note that the fee section has been moved to the signature pages, Pages 5 & 6.
6. Item No. 16 – NEW: It is now expected that an engagement letter will be attached to the contract. Has the engagement letter been attached to the contract submitted to the SLGFD?
 - a. Do the terms and fees specified in the engagement letter agree with the Audit contract? *"In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control."*
 - b. Does the engagement letter contain an indemnification clause? **The audit contract will not be approved if there is an indemnification clause – refer to LGC Memo # 986.**
7. Complete the fee section for BOTH the Primary Government and the DPCU (if applicable) on the signature pages, please note:
 - The cap on interim payments is 75% of the current audit fee for services rendered if the contracted fee amount is a fixed amount. If any part of the fee is variable, interim payments are limited to 75% of the prior year's total audit fee. If the contract fee is partially variable, we will compare the authorized interim payment on the contract to 75% of last year's actual approved total audit fee amount according to our records. There is a report of audit fees paid by each governmental unit on our web site: <https://www.nctreasurer.com/slg/Pages/Non-Audit-Services-and-Audit-Fees.aspx> - Auditors and Audit Fees.
Please call or email Darrus Cofield at 919-814-4299 darrus.cofield@nctreasurer.com if you have any questions about the fees on this list.
 - For variable fees for services, are the hourly rates or other rates clearly stated in detail? If issued separately in an addendum, has the separate page been acknowledged in writing by the Governmental Unit?

Discretely Presented Component Units (DPCU) if applicable

- For fees for services that are a combination of fixed and variable fees, are the services to be provided for the fixed portion of the fee clearly stated? Are the hourly rates or other rates clearly stated for the variable portion of the fee? (Note: See previous bullet point regarding variable fees.)
 - If there is to be no interim billing, please indicate N/A instead of leaving the line blank.
8. Signature Area – There are now 2 Signature Pages: one for the Primary Government and one for the DPCU. Send the page(s) that are applicable to your Unit of Government. Make sure all signatures have been obtained, and properly dated. **The contract must be approved by Governing Boards pursuant to G.S. 159-34(a).** NEW - If this contract includes auditing a DPCU that is a Public Authority under the Local Government Budget and Fiscal Control Act it must be named in this Audit contract and the Board chairperson of the DPCU must also sign the Audit contract in the area indicated. If the DPCU has a separate Audit, a separate Audit contract is required for the DPCU.
9. Please place the date the Unit's Governing Board and the DPCU's governing Board (if applicable) approved the audit contract in the space provided.
- a. Please make sure that you provide email addresses for the audit firm and finance officer as these will be used to communicate official approval of the contract.
 - b. Has the pre-audit certificate for the Primary Government (and the DPCU if applicable) been signed and dated by the appropriate party?
 - c. Has the name and title of the Mayor or Chairperson of the Unit's Governing Board and the DPCU's Chairperson (if applicable) been typed or printed on the contract and has he/she signed in the correct area directly under the Auditor's signature?
10. If the Auditor is performing an audit under the yellow book or single audit rules, has year-end bookkeeping assistance been limited to those areas permitted under the revised GAO Independence Standards? Although not required, we encourage Governmental Units and Auditors to disclose the nature of these services in the contract or an engagement letter. Fees for these services should be shown in the space indicated on the applicable signature page(s) of the contract.
11. Has the most recently issued peer review report for the audit firm been included with the contract? This is required if the audit firm has received a new peer review report that has not yet been forwarded to us. The audit firm is only required to send the most current Peer Review report to us once – not multiple times.
12. After all the signatures have been obtained and the contract is complete, please convert the contract and all other supporting documentation to be submitted for approval into a PDF file. Peer Review Reports should be submitted in a separate PDF file. These documents should be submitted using the most current submission process which can be obtained at the NC Treasurer's web site – <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.
13. NEW: If an audit is unable to be completed by the due date, an Amended Contract should be completed and signed by the unit and auditor, using the new "Amended LGC-205" form (Rev. 2015). The written explanation for the delay is now included on the contract itself to complete, and must be signed by the original parties to the contract.

Winston, Williams, Creech, Evans, & Company, LLP

Certified Public Accountants



America Counts on CPAs

James P. Winston II, CPA
Gary L. Williams, CPA
Carleen P. Evans, CPA

Jennifer T. Reese, CPA
Curtis G. Van Horne, CPA
Cathy E. McKinley, CPA
Tara H. Roberson, CPA

December 15, 2016

To Board of Commissioners and Management

City of Oxford
P O Box 1307
Oxford, NC 27565

We are pleased to confirm our understanding of the services we are to provide the City of Oxford for the year ended June 30, 2017. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the City of Oxford as of and for the year ended June 30, 2017. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Oxford's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City of Oxford's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Law Enforcement Officers' Special Separation Allowance.
- 3) Other Postemployment Benefits Schedules of Funding Progress and Employer Contributions.
- 4) Schedule of Proportionate Share of Net Pension Asset for Local Government Employees' Retirement System.
- 5) Schedule of Contributions to Local Government Employees' Retirement System.

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

- 1) Schedule of expenditures of federal awards.
- 2) Combining and individual nonmajor fund financial statements.

- 3) Budgetary schedules.
- 4) Other schedules.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 1) Introductory information of the Comprehensive Annual Financial Report (CAFR).
- 2) Statistical Section of the CAFR.

Audit Objectives

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

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

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

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

Audit Procedures—General

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

Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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

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

Audit Procedures—Internal Control

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

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

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

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City of Oxford's major programs. The purpose of these procedures will be to express an opinion on the City of Oxford's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the adjusting journal entries, depreciation schedules, tax reconciliations, the financial statements, schedule of expenditures of federal awards, and related notes of the City of Oxford in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

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

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on July 1, 2017.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report

thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

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

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form

and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the Local Government Commission; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Winston, Williams, Creech, Evans & Co., LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Local Government Commission or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Winston, Williams, Creech Evans & Co., LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Local Government Commission. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately September 5, 2017 and to issue our reports no later than October 31, 2017. James P. Winston II is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$36,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Very truly yours,

Winston, Williams, Creech, Evans & Co., LLP

Winston, Williams, Creech, Evans & Co., LLP
Certified Public Accountants
Oxford, North Carolina

RESPONSE:

This letter correctly sets forth the understanding of the City of Oxford.

Management signature: _____
Title: _____
Date: _____

Governance signature: _____

Title: _____

Date: _____

**CITY OF OXFORD****STAFF REPORT**

TO: Mayor Sergent and the Board of Commissioners

VIA: Elke Doom, City Manager

FROM: Dud Frazier, Public Works Director

DATE: 12/28/16

SUBJECT: Budget Amendment reallocating money for Public Works SUV

SUMMARY STATEMENT

Consider a budget amendment in the amount of \$16,476.73, payable from the lapsed salary mechanic line item into the Public Works budget.

REVIEW

There was no vehicle in the fleet for the new Public Works Director. The previous vehicle had been moved to the Street Department to replace a vehicle that was moved to Buildings and Grounds. Purchase of a vehicle was not included the current budget year. After meeting with the City Manager and Finance Director, it was decided to use the lapsed salary in the Mechanic line item, to avoid using money in the General Fund reserves. A 2014 Ford Escape was purchased.

RECOMMENDATION

Staff recommends approving a budget amendment in the amount of \$16,473.73, payable from the lapsed salary mechanic line item into the Public Works budget.

Attachment



CITY OF OXFORD

STAFF REPORT

TO: Mayor Sergent and the Board of Commissioners
VIA: Elke Doom, City Manager
FROM: Amy Ratliff, PE, City Engineer
DATE: 12-28-16
SUBJECT: Jake's Ridge, LLC Agreement

SUMMARY STATEMENT

Authorize the City Manager to sign an Agreement with Jake's Ridge, LLC, Northstar Thornrose and Bruce Whitten for the City to pay Garrison Enterprise, Inc. directly for the cost of Two Sixteen Inch Inline Valves in the amount of \$44,100 (total) and allow delaying the installation of the sidewalks for the two developments until the construction of Thornrose.

REVIEW

The Public Works Committee met and agreed to pay for the cost of two (2) sixteen inch inline valves that were required as part of the Jake's Ridge and Thornrose Developments. The cost by Garrison, Enterprise, Inc. of the two valves is \$44,100 (total) and it will require a budget amendment to cover this cost. In addition, the Committee agreed to allow the installation of the sidewalk for the two referenced projects to be installed during the construction of Thornrose but prior to the Certificate of Occupancy for Thornrose being granted; instead of separately as part of each individual project.

RECOMMENDATION

The Public Works Committee recommends authorizing the City Manager to execute the agreement regarding the valves and sidewalks in the amount of \$44,100 with Jake's Ridge, LLC, Northstar Thornrose, LLC and Bruce Whitten.

December 13, 2016

Mr. Bruce Whitten
Jake's Ridge, LLC
5019 Tall Pines Court
Raleigh, NC 27619-7905

Re: Agreement with City of Oxford

Dear Mr. Whitten:

Pursuant to your meeting with the City of Oxford Board of Commissioners (the "City"), the City is willing to enter into the following agreement with Jake's Ridge, LLC, Northstar Thornrose, LLC and you, individually, regarding a portion of the development of Jake's Ridge (the "Property"):

1. Two shut off valves will be installed on either end of the Jake's Ridge and Thornrose Developments as designated on the approved NCDOT Encroachment Contract E52-39-16-027 dated May 31, 2016 for both communities. Said Encroachment Contract is incorporated by reference as if fully set forth herein. The City will pay Garrison directly for the cost of the material (sleeves and valves) and labor to make the tap which is \$44,100 as shown on the attached quote signed by Caliber Builders dated March 15, 2016. Jake's Ridge, LLC, as Developer, will be responsible for all other work associated with the installation, and the costs thereof, which shall include, but is not limited to, clearing the soils above, around and under the water pipes at the prescribed location of the installation for both checking of the outer diameter of the pipe and the work itself; traffic control; and concrete bedding under the pipe. Jake's Ridge, LLC will contract for the work listed herein and the contractor must be approved by the City before commencement of work. **IT IS SPECIFICALLY AGREED AND UNDERSTOOD BY ALL OF THE PARTIES THAT THE MAXIMUM AMOUNT FOR WHICH THE CITY IS LIABLE SHALL BE \$44,100 AND THAT ANY AMOUNT IN EXCESS OF THAT AMOUNT SHALL BE THE RESPONSIBILITY OF JAKE'S RIDGE, LLC AND IT MEMBERS AND MANAGERS.**
2. Jake's Ridge, LLC and you, personally, will warrant the workmanship performed by the contractor for a period of two (2) years which said warranty shall include the AC pipe between the valves.
3. Jake's Ridge shall insure that the City is able to access and operate the existing valves in the event of a required shutdown. During the period of construction, Jake's Ridge, LLC shall insure that its contractor has access to equipment and materials to repair the 16" AC water main if the same becomes necessary.

4. The sidewalks shown on the approved site plans and located at the front of the Thornrose and Jake's Ridge communities along East Industry Drive, will be constructed as part of the Thornrose Development Project. Northstar Thornrose, LLC and Jake's Ridge, LLC shall provide a performance bond or letter of credit, to be personally guaranteed by you, as security for the construction of the sidewalks. The sidewalks shall be completed prior to the issuance of any Certificate of Occupancy relative for either of the developments.

Your signature below will indicate that you, Jake's Ridge, LLC and Northstar Thornrose, LLC are in agreement with the above terms and conditions and agree to be bound thereby.

Sincerely yours,

Elke Doom
City Manager

JAKE'S RIDGE, LLC

Bruce M. Whitten, Individually and
as Member and Manager of Jake's Ridge, LLC

NORTHSTAR THORNROSE, LLC

Bruce M. Whitten, individually and
as Member and Manager of Northstar Thornrose, LLC

**CITY OF OXFORD****STAFF REPORT**

TO: Mayor Sergent and the Board of Commissioners
VIA: Elke Doom, City Manager
FROM: Amy Ratliff, PE, City Engineer
DATE: 12-28-16
SUBJECT: Orphan Landfill Engineering Services

SUMMARY STATEMENT

Authorize the City Manager to sign two agreements with S&ME, Inc. for the Orphan Landfill.

REVIEW

The City of Oxford contracted with S&ME, Inc. to do the First Phase, Remedial Investigation, of the multi-phase project at the Orphan Landfill. The Site investigation phase has been completed and the report has been submitted to the State for their review. Phase Two for \$160,000 will begin the Delineation Phase activities. Phase Two will require a budget amendment of approximately \$15,000 near the end of the project to balance the budget but will not actually cost the City any monies. Both Phase One and Phase Two costs will be reimbursed by the State. The additional Task Order for \$5,500 is to perform a limited geotechnical site characterization for the site and produce a report that can be utilized by a potential developer to prepare preliminary site development schemes. This Task Order is not reimbursable by the State.

RECOMMENDATION

Staff recommends authorizing the City Manager to execute the two contracts with S&ME.



December 1, 2016

City of Oxford
300 Williamsboro Street
Oxford, North Carolina 27565

Attention: Ms. Amy Ratliff, PE email: aratliff@oxfordnc.org
City Engineer

Reference: **Change Order Proposal for Waste Delineation and Media Sampling
Work Plan & Cost Estimate for Remedial Investigation – Oxford Dump**
520 E Industry Drive, Oxford, North Carolina
NCDEQ ID No. NONCD0000331
Task Orders 331DP-1, 2, 3, 4, 5 and 6
S&ME Project No. 4305-16-023, Change Order CO-1

Dear Ms. Ratliff:

S&ME, Inc. (S&ME), appreciates the opportunity to provide this Change Order Proposal work plan and cost estimate to conduct Remedial Investigation activities at the Oxford Dump site in Oxford, North Carolina. This proposal presents our understanding of the project, a proposed scope of services, an estimated project budget and schedule, and a method for authorizing our services. Our Change to Agreement for Services, S&ME Form CA-071, is attached and incorporated as part of this proposal. The terms and conditions authorized for the original scope of services (S&ME Proposal No. 43-1400983 (Rev-01), dated April 13, 2016) are incorporated by reference and shall apply to these proposed services.

❖ PROJECT BACKGROUND

S&ME conducted First Phase assessment activities at the Oxford Dump for the City of Oxford (hereafter "the City") as reported in *Remedial Investigation – First Phase Report – Oxford Dump*, dated September 26, 2016.

On August 19, 2016, Mr. Sam Watts of S&ME, Inc. met with representative of the City of Oxford – Ms. Amy Ratliff, Ms. Cheryl Hart, Ms. Elke Doom, and Granville County - Mr. Harry Mills, to review the preliminary findings of the First Phase Assessment. Review of the geophysical results and the historical aerial photos of the site, indicated possible additional waste disposal areas outside of the waste disposal area identified by the *Site Summary Report*, dated May 19, 2010, prepared by Marshall Miller & Associates, Inc. Representatives of the City of Oxford requested S&ME provide a work plan and cost estimate to perform additional services needed to further delineate the waste disposal area and characterize the waste and surrounding media on the property south of Industry Drive. This work plan and cost estimate should be considered an additional phase of a multiple stage approach to contaminant delineation for the site. Information provided in the NCDEQ's *Guidelines for Addressing Pre-Regulatory Landfills and Dumps*, dated November 2015, as well as specific requests by the City of Oxford form the basis of this work plan and cost estimate.



❖ SCOPE OF SERVICES – Remedial Investigation Delineation Phase

S&ME proposes to offer the following Scope of Services for the Remedial Investigation – Delineation Phase activities (331DP-1, 2, 3, 4, 5 and 6) at the Oxford Dump Site. These services will be performed in general accordance with NCDEQ Inactive Hazardous Sites Program guidance documents: *Guidelines for Addressing Pre-Regulatory Landfills and Dumps*, dated November 2015, and S&ME's *Standard Operating Procedures and Quality Assurance (SOP/QA) Manual (July 2010)*, previously approved by NCDEQ.

The following activities and tasks will be completed:

- ◆ GPS coordinates will be collected at all boring, sampling, and screening locations.
- ◆ Soil borings will be continuously logged from the cuttings that are turned up at the ground surface or collected in macrocore samplers. Soil samples will be logged and classified to identify soil types according to the Unified Soil Classification System (USCS).
- ◆ Soil borings will be closed by filling the bore holes with auger cuttings. If there are voids after placing cuttings in a boring, the remainder of the bore hole will be filled with bentonite. Bentonite will also be placed in borings that encounter groundwater. Impacted materials not used as fill will be drummed.
- ◆ One duplicate sample per media will be collected per day of sampling.
- ◆ Media samples will be analyzed by a North Carolina certified laboratory using the most current USEPA Contract Laboratory Program Target Compound list for:
 - Volatile organic compounds (VOCs) by Method 8260 (including the 10 largest tentatively identified compounds (TICs) for groundwater);
 - 1,4-Dioxane by Method 8260SIM
 - Semi-volatile organic compounds (SVOCs) by Method 8270 (including the 10 largest TICs for groundwater);
 - Metals by totals analysis (antimony, arsenic, beryllium, cadmium, chromium, copper, iron, lead, manganese, nickel, selenium, silver, thallium, and zinc) by Method 6020;
 - Mercury by Method 7471 (solids) or 7470A (liquid);
 - Ammonia by Method 350.1 or 9050;
 - Sulfate by Method 300 or 9056; and
 - Nitrate by Method 300, 9056, or 353.2.

Task 331DP-1 Work Plan / Proposal Preparation

The following services were performed:

- ◆ Solicited competitive bids from surveyors, utility locators, and drilling companies.
- ◆ Developed drawing to present the proposed sample locations.
- ◆ Met with City of Oxford to discuss scope.
- ◆ Developed cost estimate spreadsheets.
- ◆ Prepared field services schedule and task descriptions.
- ◆ Prepared this proposal and work plan.



Task 331DP-2 Utility Locating and Surveying

S&ME will subcontract an underground utility locator to clear proposed boring/sampling locations and to mark buried utilities for surveying. The areas for underground utilities to be marked includes both sides of East Industry Drive, the areas occupied by the estimated waste disposal areas (**Figure 1**) on parcel numbers 19220677625 and 192209176078 and remaining area of the City's parcel number 192210276133 including the former wastewater treatment plant. S&ME will subcontract Joyner-Keeny, a North Carolina Licensed Professional Land Surveyor, to survey the marked utilities. Joyner-Keeny previously conducted the boundary survey and topographic survey of the site.

Task 331DP-3 Waste Delineation and Media Sampling

Subtask A Waste Disposal Area Delineation

To further delineate the horizontal boundaries of the waste disposal area, S&ME will use a track-mounted Geoprobe equipped with small-diameter hollow-stem augers to install 36 soil borings (WD-1 through WD-36) at the approximate locations shown on **Figure 1**.

Waste boundary delineation borings will be advanced to approximately 15 feet below ground surface (bgs) or until auger refusal, whichever comes first. Borings that encounter waste will be advanced through the waste to assess the waste thickness. Subsequent borings will be offset ten feet perpendicular to and away from the waste disposal area until no waste is encountered. Borings that do not encounter waste within 15 feet of the ground surface will be offset ten feet perpendicular and closer to the waste disposal area until waste is encountered. For this proposal, an estimated two offset borings (i.e. WD-1A, 2B) will be installed at each of the 36 pre-determined boring locations shown on **Figure 1**. An approximate total of 108 waste boundary delineation borings are proposed to be advanced. Following the waste boundary determination at each of the 36 boring locations, S&ME will collect GPS coordinates and mark the boundary location in the field with a wooden stake and numbered flagging. Surveying of a final waste boundary and other surveying services (plat preparation for Notification of an Inactive Hazardous Substance or Waste Disposal Site) will be conducted under a separate task order, if requested.

Investigative Derived Waste

Investigative derived waste (IDW) extracted from a boring will be placed back in the boring unless groundwater was encountered. Bentonite will be used to backfill borings that intersect the water table and to fill voids in borings. Impacted materials not used as fill will be drummed. Drums containing IDW will be sealed and labeled and placed on a wooden pallet within a self-standing temporary chain-link fence near the borings. Three corners of the fence will be secured with hardware. The fourth corner will be secured with chain and a padlock to allow controlled access to the fenced area.

If needed, up to four composite samples of stored IDW will be collected for laboratory analysis. See attached laboratory fees spreadsheet for proposed analyses. If it has been determined that the drummed IDW does not require off-site disposal, the IDW will be spread within the waste disposal area. If sampling results indicate the IDW is hazardous, S&ME will subcontract a waste hauler to dispose the drums off-site within 90 days after field activities are concluded. Fencing and pallets will also be removed from the site.



If off-site disposal of the IDW is required, S&ME will prepare a proposal for subcontracted services to dispose of the drums and submit it to the Unit for review and approval.

Subtask B Landfill Gas Screening

Twelve permanent landfill gas probes (GP-1 through GP-12) are proposed to be installed at the locations shown on **Figure 1**.

The gas probes will be installed as follows:

- ◆ A decontaminated 3 ¼" or 4 ¼" diameter auger will be extended with a Geoprobe unit up to eleven feet below ground surface (bgs). The bottom of the PVC well screen will be installed at least two feet or more above the estimated groundwater table elevation. If the estimated groundwater table is expected to be less than 13 ft. bgs, adjustments to the length of well screen will be made. (If the depth to the estimated groundwater is too shallow to allow at least a five-foot distance between the bottom of the bentonite seal and the top of the ground surface, a gas probe will not be installed. The Unit Project Manager will be contacted in this case and a Flux Chamber may be installed (if requested) instead of a gas probe.
- ◆ A one to five foot long 1-inch diameter, 0.010 inch slot screen with 1-inch diameter PVC well casing will be placed into the open boring.
 - If the well screen is shortened to accommodate shallow groundwater, a push cap will be placed onto the cut bottom of the well screen.
 - A locking compression well plug will be installed at the top of the stick-up PVC well casing.
 - Coarse sand (#3 sand) will be poured into the boring hole around the PVC screen and casing from the bottom of the gas probe up to approximately six inches to one foot above the top of the screen.
 - A one-foot thickness of bentonite pellets will be poured into the boring around the PVC casing from the top of the sand to one foot above the sand. The landfill gas probe will be installed to ensure that there is at least four feet from the top of the bentonite to the ground surface. Approximately one gallon of clean water will be poured into the boring to hydrate the bentonite seal.
 - Soil from the drill cuttings will be packed into the boring from the top of the bentonite layer to the ground surface. This soil layer will be at least four feet thick.
- ◆ The gas probes will be finished as stick-ups with concrete pads and protective steel casings with locks.

Landfill Gas Dome (Flux Chamber) Installation (If Requested by the Unit):

A 36-inch diameter acrylic dome (flux chamber) with fitted sample ports for the collection of air samples will be recessed into the soil three inches and sealed with grout or a hydrated bentonite seal. A closable hose barb/tubing apparatus will be attached to the dome to enable collection of landfill gasses with the specified field meters listed below.

The following will be conducted at each landfill gas probe/flux chamber:



- ◆ Landfill gas will not be sampled any sooner than 24 hours following completion of the landfill gas probe/flux chamber installation.
- ◆ A sample cap with a hose barb fitting, Teflon tubing and a valve will be made to fit to the top of the PVC landfill gas sample probe. This cap will be attached to the probe and sealed with a threaded fitting and/or Teflon tape or paste.
- ◆ At least two readings will be collected anywhere there is equal to or greater than 2% change in the reading.
- ◆ Duplicate readings of at least one background and two monitoring points will be collected. Each duplicate reading will be conducted after at least one hour has passed since the first reading.

Field Screening of Landfill Gas:

Portable meters will be used to collect the following parameters at each landfill soil gas probe or flux chamber (Please note that this task includes budget for screening of both the previously installed and newly installed probes):

- ◆ Landfill Gas Meter - GEM2000 PLUS for:
 - methane: 0-100%, +/- 0.5% to 3.0% accuracy
 - hydrogen sulfide: 0-500 ppmv, with +/- 50 ppmv resolution
 - carbon dioxide: 0-100%, +/- 0.5% to 3.0% accuracy
 - oxygen: 0-25%, +/- 1.0% accuracy
 - barometric pressure: +/- 5.9 inches mercury from calibration pressure, +/- 0.15 inches mercury accuracy
- ◆ Photo-Ionization Detector-MiniRAE 3000 PID for total VOCs: 0-15,000 ppmv, with +/- 0.1 ppmv resolution over range of 0 to 999.9 ppmv and +/- 1 ppmv resolution over range of 1,000 to 15,000 ppmv

Each of the meters listed above has an internal pump. New Teflon tubing will be connected from the meters to each soil gas probe cap (or flux chamber) for sampling.

A thermohygrometer will be used to measure ambient air for humidity, and temperature.

For field instruments used, the following information will be recorded and provided in the appendices of the report: manufacturer, model number, serial number, date of factory calibration and maintenance, set up parameters, and detection limit.

Instruments will be calibrated in the field following manufacturer recommendations for each instrument. A summary of field calibration procedures used (using those recommended by the manufacturer) and bump tests (to verify full calibration and instrument accuracy) performed before, during and after evaluation, will be documented. Additional field calibrations that may be required for changing field conditions (such as barometric pressure or temperature) will be documented. Types of calibration gasses used and their expiration dates will also be documented.

The following steps will be followed:



- ◆ **Step 1** – Calibrate the instruments according to the manufacturer’s specifications. In addition, prepare the instruments for monitoring by allowing them to properly warm up as directed by the manufacturer. Make sure the static pressure shows a reading of zero on the instruments with this feature, prior to taking the first sample.
- ◆ **Step 2** –Connect the instrument tubing to the landfill gas monitoring well cap fitted with a valve. Purge sample tubing for at least one minute prior to taking readings.
- ◆ **Step 3** – Record the initial readings prior to recording the stabilized readings. A stable reading is one that does not vary more than 0.5 percent by volume on the instrument’s scale.
- ◆ **Step 4** - Record the stabilized readings.
- ◆ **Step 5** – Disconnect the tubing and turn the valve to the off position.
- ◆ **Step 6** – Proceed to the next landfill soil gas probe and repeat Steps 2 – 5.

Field logs will be maintained and will include at a minimum:

- Names of persons conducting the evaluation;
- Brief description of weather conditions (possible impacts on data: windy, nearby exhaust from vehicles, etc.);
- Date and time began/ended;
- Ambient temperature, humidity, and barometric pressure readings at least hourly;
- Verification of field instrument calibration;
- Additional field calibration as needed for changing field conditions;
- Duplicate readings from at least one background and two probes;
- Detection limit of each instrument used;
- A table that includes sample location, readings, and notations of other things that may affect the results (e.g. water trap, filters, increasing barometric pressure, significant change in temperature, etc.).

Subtask C Waste Characterization

Six test pits (TP-1 through TP-6) are proposed to characterize the encountered soil/waste (Figure 1). The profile of each test pit will be logged and visually classified to identify waste material and soil types according to the Unified Soil Classification System (USCS). The matrix will be screened using PID instrumentation at 5-foot intervals. A waste sample will be selected for laboratory analysis from the interval with the highest reading. One solid media sample will also be collected from the base of waste and one will be collected from the native soil beneath the waste (if residual soils are encountered). Test pits are proposed to be terminated at a depth of 20 feet bgs. For budgeting purposes, an additional three 30-foot borings are proposed where test pits do not extend through the bottom of waste. A total of 18 soil/waste samples are proposed to be collected for analysis.

Subtask D Soil and Groundwater Sampling

Monitor Well Installations and Sampling

Nine permanent groundwater monitor wells (MW-1 through MW-9) are proposed to be installed outside of the waste disposal area at the locations shown on **Figure 1**. If modifications of the waste area boundary interfere with the proposed locations, the Unit will be notified prior to off-setting the subject



wells. Borings will be advanced to an approximate depth of at least seven feet below the observed groundwater table (e.g. moist/wet soil). This will be the termination depth of the borings and the depth to which the well screens will be installed. For budget purposes, it is assumed that the eight proposed monitor wells will be installed to an average depth of 20 feet bgs.

A two-inch diameter ten-foot long PVC 0.010" well screen will be installed with a PVC well casing installed from the top of the well screen up to approximately three feet above the ground surface (stick-up). A sand pack will be installed around the well screen up to approximately one foot above the well screen. An approximately one-foot thick bentonite seal will be installed above the sand pack to the ground surface. A PVC locking compression plug with pad lock will be installed at the top of the well casing. The wells will be finished with concrete pads and protective steel casings with locks. The wells will be developed with a pump or bailer until relatively clear water is recovered. No sooner than 24 hours following installation, S&ME will gauge depth to water and collect groundwater samples for laboratory analysis. Following well installations, S&ME will subcontract a North Carolina Licensed Professional Land Surveyor to survey the eight groundwater monitor wells (including the top of casing and ground surface elevations).

Soil Sampling

During the installation of monitor wells MW-1 through MW-8, soil samples will be composited from each apparent soil horizon below six inches bgs up to approximately 15 feet bgs. No samples will be collected from the topsoil (0-6 inches bgs). For budgeting purposes, a total of 20 soil samples are proposed to be collected.

Subtask E Soil Cover Investigation

Soil cover thickness will be assessed at the 26 approximate locations (SC-1 through SC-26) shown on **Figure 1**. At locations where soil cover is determined to be greater than or equal to six inches deep, a soil sample will be collected from the top six inches of soil. Where soil cover is determined to be greater than or equal to two feet deep, soil samples will be collected from six inches and 18 inches bgs. For budgeting purposes, a total of 52 soil samples are proposed to be collected for analysis.

Task 331DP-4 Jurisdictional Determination of Wetlands/Waters of the U.S.

S&ME wetland professionals will field-review the waste disposal area and surrounding areas south of East Industry Drive and between Betty Oakley Branch and Peace Branch (PINs: 192210276133, 192209176078, and 192206277625) (**Figure 1**) for conditions consistent with jurisdictional wetlands in accordance with guidance set forth in the 1987 USACE Wetland Delineation Manual. S&ME professionals will document field conditions at specific locations using the USACE Routine Wetland Determination Data Form. Supporting information will also be reviewed, including USGS Topographic Maps, local soil survey data, and the USDA Hydric Soils of the U.S. publication. Areas determined to be jurisdictional wetlands will be identified and marked with sequentially numbered flagging and located with a sub-meter GPS receiver. The collected GPS coordinates will be differentially corrected following the field event.

Streams and drainage features identified within this area will be assessed to determine their jurisdictional status. Drainage features will be classified as either non-jurisdictional or jurisdictional. Tributaries will be further classified as Traditionally Navigable Waters (TNWs), Relatively Permanent Waters (RPWs) with year-round flow, or RPWs with seasonal flow. If appropriate, S&ME will use the North Carolina Division of



Water Resources (DWR) Stream Classification Form to document characteristics of identified drainage features on the day of the assessment. For tributaries determined to be RPWs with seasonal flow, S&ME will also use the USACE Stream Quality Assessment Worksheet to assess aquatic significance.

Request for Jurisdictional Determination

If jurisdictional waters are identified during this investigation (as described above), S&ME will prepare and submit the Request for Approved JD package to the USACE Raleigh Regulatory Field Office. If no jurisdictional waters are identified, a letter report summarizing our findings will be submitted to the Unit. The JD package will include a map of delineated waters of the U.S. and Approved Jurisdictional Determination data forms completed for delineated wetlands and tributaries. These forms take into account the feature's flow characteristics (e.g., volume, duration, and frequency), hydrologic, ecologic, or other functions, and proximity to TNWs.

S&ME understands that the Pre-Regulatory Landfill Unit will provide to S&ME agent authorization forms signed by the owners of the three properties referenced above for submittal to USACE.

Agency Site Meeting

The USACE may request an on-site visit to verify the delineation(s) prior to submittal of the Request for Approved JD package. This proposal includes one site visit with this agency. Upon confirmation of the delineated boundaries and review of the submittal package, the USACE will provide an Approved JD Authorization letter.

Task 331DP-5 Project Management, Coordination & Support

Project Management, Coordination & Support services include:

- ◆ The tasks and deliverables required prior to commencing field services include:
 - Development of site specific field sampling forms and logs.
 - Procurement and coordination of subcontracts.
 - Coordinate with drillers to ensure that probe supplies, soil boring supplies and decontamination materials are prepared.
- ◆ Data download and quality check after each sampling event.
- ◆ Provide project management and technical support to the field sampling teams.
- ◆ Laboratory data quality review.
- ◆ Provide project management and communication with NCDEQ and the City of Oxford.
- ◆ S&ME's project professional will make one site visit to conduct the initial site safety meeting and to conduct an on-site scope meeting with the field team.
- ◆ S&ME's senior professional will attend one meeting with the City of Oxford to follow-up with the findings of the delineation phase investigation.



Task 331DP-6 Compile Remedial Investigation - Delineation Phase Report

S&ME will compile a report that includes the findings detailed in the items listed above for the scope of services. The following sections and information will be included in the report:

- ◆ Explanation of services performed and the findings.
- ◆ A section concerning any variations from the work plan or the SOPs.
- ◆ Tables summarizing field data, laboratory results compared to NCDEQ standards, GPS coordinates of all sample locations.
- ◆ Figures presenting the sample locations and selected analytical data.
- ◆ Photograph log.
- ◆ Copies of original field notes.
- ◆ Boring logs, monitor well and gas probe construction diagrams.

We will submit a digital copy (.pdf) of the report as required.



❖ **Schedule**

The proposed Scope of Services will be completed within 3 months following receipt of a Task Authorization. Note that the Jurisdictional Determination schedule will be contingent upon the availability of USACE staff. A proposed field services schedule is presented below.

Task 331DP-1 – Proposed Field Services Schedule & Level of Effort

Schedule	Task / Subtask	S&ME On-Site Staff *			Others On Site
		Project PM	Staff	Tech-nician	
Week 1, Day 1	331DP-2 - Utility Marking			1	Utility Locator
Week 1, Days 2-5 Week 2, Days 1-2	331DP-2 - Utility Surveying 331DP-3/A - Waste Delineation	1	3	3	Drillers and Surveyor
Week 2, Days 3-5	331DP-3/B - Install Gas Probes 331DP-4 - Wetland Delineation		3		Drillers
Week 3, Day 1-3	331DP-3/C - Test Pits and Sampling	1	1	3	Backhoe Operator, Drillers (Gas Probe Pads/ Casings)
Week 3, Day 4	331DP-3/B - Landfill Gas Screening 331DP-3/D - Install Monitor Wells	1	1	1	Drillers
Week 3, Day 5 Week 4, Day 1-2	331DP-3/D - Install Monitor Wells 331DP-3/E - Soil Cover Sampling		1	3	Drillers
Week 4, Day 3	331DP-3/E - Soil Cover Sampling			1	Drillers (Well Pads/ Casings)
Week 4, Day 4	331DP-3/D - Groundwater Sampling 331DP-2 - Monitor Well Surveying			1	Surveyor
Week 4, Day 5	331DP-4 - Site Meeting with USACE		1		USACE Agent

*denotes number of days



❖ Project Budget

S&ME proposes to provide the Scope of Services presented above on a time and materials basis for an estimated fee of **\$158,480.25**. The breakdown of the budget for each phase is:

Task Order	Subtask	Budgeted Fees
Task Order 331DP-1	Work Plan & Proposal	\$5,105.05
Task Order 331DP-2	Utilities/Surveying	\$11,459.65
Task Order 331DP-3	Subtask A: Waste Delineation Borings	\$25,585.40
Task Order 331DP-3	Subtask B: Landfill Gas Screening	\$12,435.70
Task Order 331DP-3	Subtask C: Waste Characterization	\$17,958.75
Task Order 331DP-3	Subtask D: Groundwater Sampling	\$34,670.20
Task Order 331DP-3	Subtask E: Soil Cover Sampling	\$28,898.15
Task Order 331DP-4	Jurisdictional Determination	\$6,819.25
Task Order 331DP-5	Project Management	\$9,574.10
Task Order 331DP-6	Compile Delineation Phase Report	\$5,974.00

See the attached spreadsheets for details of the proposed budget.

❖ Authorization

Our Change to Agreement for Services, S&ME Form CA-071, is attached and is incorporated as a part of this proposal. Please indicate your acceptance of our proposal by signing the form and returning it to our office. We will then proceed with the performance of the services. If you elect to accept our proposal by issuing a purchase order, then please reference this change order proposal number (Change Order CO-1) and date. Your purchase order will be an acceptance of our Agreement of Services and an authorization to proceed with the performance of our services. The terms and conditions included in any purchase order shall not apply, as our agreement is for services that are not compatible with purchase order agreements.



❖ Closing

S&ME appreciates the opportunity to submit this change order proposal to provide additional environmental services for this project. If you have questions concerning this proposal, or if you require additional information, please contact us at (919) 872-2660.

Sincerely,

S&ME, Inc.

Jason Volker, LSS
Project Scientist
jvolker@smeinc.com

Samuel P. Watts, P. G.
Senior Project Manager
swatts@smeinc.com

Attachments: Figure 1 Site Map
Proposed Budget Spreadsheets
Subcontractor Bids

Attachments



CHANGE TO AGREEMENT FOR SERVICES

Form CA-071

Date: December 1, 2016 Job Number: 4305-16-023 Change Number: CO-1

S&ME, Inc. (hereafter Consultant) Client Name: City of Oxford (hereafter Client)

Address: 3201 Spring Forest Road Address: 300 Williamsboro Street
City: Raleigh City: Oxford
State: North Carolina Zip: 27616 State: North Carolina Zip: 27886

Telephone: 919-872-2660 Telephone: 919-603-1131
Fax: 919-876-3958 Fax: 919-603-1138

PROJECT

Project Name: Oxford Pre-Regulatory Landfill
Project location: (Street Address) 520 E Industry Drive
City: Oxford State: NC Zip: 27565

AGREEMENT FOR SERVICES

Date of Agreement For Services between Client and Consultant: April 13, 2016
WHEREAS, Client and Consultant have previously entered into an Agreement For Services on the date indicated, to perform services on the above project.
WHEREAS, during the performance of the services, Client and Consultant have agreed that it is necessary to change the Agreement between Consultant and Client.
NOW THEREFORE, in consideration of Consultant's promise to perform the services and Client's promise to pay for the services, Consultant and Client agree to incorporate the "Change To Agreement For Services" indicated below into Agreement For Services.

CHANGE TO AGREEMENT FOR SERVICES

The above identified Agreement For Services is changed pursuant to proposal number: CO-1 dated: 12/1/16
This Change will extend the time required for completion of the Agreement: 4 months
The total agreement amount after this Change to Agreement For Services: \$233,332.75

CLIENT'S SIGNATURE BELOW IS CLIENT'S ACCEPTANCE OF THIS CHANGE TO AGREEMENT FOR SERVICES AND AUTHORIZATION TO CONSULTANT TO PROCEED IMMEDIATELY WITH THIS CHANGE TO THE AGREEMENT FOR SERVICES.

Agreed to and executed by Client's and Consultant's authorized representatives.

CLIENT: City of Oxford

S&ME, Inc.

BY: (Signature)

BY: (Signature)

(Print Name / Title)

(Print Name / Title)

DATE:

DATE:

Client's FAXED or DIGITAL signature to be treated as original signature



December 1, 2016

City of Oxford
300 Williamsboro Street
Oxford, North Carolina 27565

Attention: Ms. Amy Ratliff, PE email: aratliff@oxfordnc.org
City Engineer

Reference: Change Order Proposal for Limited Geotechnical Site Characterization
520 East Industry Drive
Oxford, North Carolina
S&ME Project No. 4305-16-023, Change Order CO-2

Dear Ms. Ratliff:

S&ME, Inc. (S&ME) is pleased to have the opportunity to submit this Change Order Proposal to perform a limited geotechnical site characterization for the above-referenced project. This proposal presents our understanding of the project, a proposed scope of geotechnical services, a project budget and schedule, and a method for authorizing our services. Our Change to Agreement for Services (CA-071) is attached and is incorporated into this proposal. The terms and conditions authorized for the original scope of services (S&ME Proposal No. 43-1400983 (Rev-01), dated April 13, 2016) are incorporated by reference and shall apply to these proposed services.

❖ Project Information

According to Granville County GIS, the subject property is a 10.6-acre parcel, owned by the City of Oxford, and identified as parcel no. 192210276133. Portions of the site have been previously used as an animal shelter, a wastewater treatment plant, and the Oxford Dump. Remnants of the former wastewater treatment plant are located on the southeast portion of the site, and several underground sewer lines and associated manholes are located on the site. A vacant single story cinderblock structure, formerly utilized as the animal shelter, is located on the northern portion of the site. The former Oxford Dump is a closed pre-regulatory landfill (NCDEQ ID No. NONCD0000331) that accepted waste from the early 1960's to approximately 1972. The landfill encompasses approximately 6.5 acres of the northern portion of the site and is an unlined facility. No record keeping was performed for the facility as to quantity and types of waste, however previous studies by the NCDEQ, indicate a mixture of household waste and construction waste over the site including metal debris, tires, white goods and 55-gallon drums. The landfill does not have an engineered cap and is overgrown with vegetation.

The site is being considered for development. No detailed development plans have been made for the site. Surrounding land use is primarily retail, and it is anticipated the subject site would also be developed for retail use.

S&ME has recently completed the first phase of remedial investigation site assessment at the former Oxford Dump (report dated September 26, 2016). This non-invasive assessment included the following



services: topographic and boundary surveying; delineation of the horizontal extent of waste using geophysical methods; surface water and sediment sampling and analysis; above-ground vapor survey; water source survey; evaluation of sensitive environments; and description of local geologic and hydrogeologic conditions. This study did not include invasive exploration methods such as test pits, borings, or wells.

In a separate proposal, S&ME proposes to perform an invasive environmental assessment of the Oxford Dump that includes monitoring wells and landfill delineation borings. This proposal is to perform limited geotechnical exploration in conjunction with the invasive environmental study to characterize subsurface conditions for development. This information could be used by a potential developer to prepare preliminary site development schemes.

Substantial cost savings can be achieved by performing the limited geotechnical exploration measures at the same time as the invasive environmental study. Supplemental geotechnical exploration measures include performing standard penetration tests (SPT) in boreholes advanced for the purpose of installing environmental wells; increasing the depth of some environmental borings; adjusting the location/number of borings; and performing test pits to subjectively assess compactability and potential for organic decay and subsidence of landfill materials.

❖ Scope of Services

Geotechnical field exploration services will include the following:

- Perform six (6) test pits within the existing landfill material observed by a senior engineer at the locations shown on Figure 1, attached. Test pits will be backfilled with material excavated.
- Perform standard penetration tests (SPT) in proposed waste delineation borings and groundwater monitoring well boreholes.

A limited geotechnical site characterization report will be prepared based on the field exploration results and engineering analyses. The report will include the following items:

1. Summary of project information.
2. General description of the site, regional geology, and subsurface conditions.
3. Boring Location Plan.
4. Description of field exploration and sampling methods.
5. Test boring logs indicating approximate depth/content of landfill material and Unified Soil Classification System (USCS) classifications of soil fill and residual soil.
6. Groundwater levels determined in environmental wells.
7. Aerial distribution of landfill material location, thickness, and content.
8. Subjective assessment of landfill material compactability and potential for organic decay and subsidence.

We will submit an electronic (PDF) copy of the report. If hard copies of the report are required, please indicate the number of copies needed.



Excluded Services Assumed to be Included in the Environmental Assessment

We have specifically excluded the following from the geotechnical scope because they have been assumed to be included in the environmental study. If these services are removed from the environmental scope, please contact us and we can provide a revised proposal for these services.

- Mobilization of drill rigs to the site.
- Surveying of the soil test boring and test pit locations and elevations.
- Boreholes within which Standard Penetration Tests (SPT) may be performed.
- Mobilization of a track mounted backhoe to the site to perform test pits.
- Performance of test pits.
- Measuring groundwater levels. Groundwater levels will be measured in wells as part of the environmental study.
- Final foundation recommendations. Grading plans and building locations, grades, foundation loading, and settlement tolerances would be required to develop final foundation recommendations. Additional field exploration and laboratory testing may be required depending on the final site grading plan and proposed structural loading.

❖ **Schedule and Fee**

We are prepared to begin field work at the same time the environmental exploration begins. An additional two weeks after completion of drilling will be required to perform the laboratory testing and prepare our engineering report. Please note that the above schedule assumes there are no delays due to inclement weather. If weather delays are encountered, we will contact you to discuss a revised schedule.

The scope and fees presented herein are contingent upon authorization of the invasive environmental study as proposed. Costs for performance of the test pits and SPT tests have been included in the environmental study. If portions of the environmental study relied upon by this proposal are deleted, additional geotechnical exploration costs may be incurred. Based on the scope of services described above, we propose to perform the geotechnical exploration services described in this proposal for a lump sum fee of **\$5,500**.

❖ **Use Of Proposal/Report**

This proposal is solely intended for the Basic Services as described in the Scope of Services. The Scope of Services may not be modified or amended, unless the changes are first agreed to in writing by the client and S&ME, Inc. Use of this proposal and corresponding final report is limited to above-referenced project and client. No other use is authorized by S&ME, Inc.

❖ **Authorization**

Our Change to Agreement for Services, S&ME Form CA-071, is attached and is incorporated as a part of this proposal. Please indicate your acceptance of our proposal by signing the form and returning it to our office. We will then proceed with the performance of the services. If you elect to accept our proposal by issuing a purchase order, then please reference this proposal number and date. Your purchase order will be an acceptance of our Agreement of Services and an authorization to proceed with the performance of



our services. The terms and conditions included in any purchase order shall not apply, as our agreement is for services that are not compatible with purchase order agreements.

If this proposal is transmitted to you via email, and if you choose to accept this proposal by email, your reply email acceptance will serve as your representation to S&ME that you have reviewed the proposal and the associated Change to Agreement for Services (CA-071) and hereby accept both as written.

❖ Closing

S&ME appreciates the opportunity to submit this proposal to provide geotechnical services for this project. If you should have questions concerning this proposal, or if additional information is required, please contact us.

Sincerely,
S&ME, Inc.

Seán W Tiernan, E.I.
Staff Professional
stierman@smeinc.com

Samuel P. Watts, P.G.
Senior Project Manager
swatts@smeinc.com

Senior reviewed by: Scott Hancock, P.E.

Attachments: Change to Agreement for Services Form (CA-071)

S&ME GEOTECHNICAL FEE ESTIMATE

S&ME Project No. 4305-16-023, Change Order CO-1

Project Name: 520 East Industry Drive

Project Location: Oxford, NC

FIELD SERVICES *

Daily Drill Rig Rate:	day	@	\$2,200.00	per day	\$0.00	* field services (drilling & test pits) covered in
Mobilization and transportation of drill rig and crew:	mob	@	\$ 550.00	each	\$0.00	
Non-Local Mobilization (per mile > 50 miles one-way):	miles	@	\$ 5.80	per mi	\$0.00	
Soil Test Borings, less than 60 blows per foot:	feet	@	\$ 13.50	per ft	\$0.00	
Soil Test Borings, greater than 60 blows per foot:	feet	@	\$ 17.00	per ft	\$0.00	
Auger/Mud Rotary w/o Sampling	feet	@	\$ 9.00	per ft	\$0.00	
Additional Split Spoons	feet	@	\$ 30.00	each	\$0.00	
UD Samples	attempts	@	\$ 195.00	each	\$0.00	
Rock Coring Setup:	each	@	\$ 275.00	each	\$0.00	
Rock Coring - N Series	feet	@	\$ 55.00	per ft	\$0.00	
Bulk Soil Samples:	each	@	\$ 50.00	each	\$0.00	
Temporary PVC Standpipe:	feet	@	\$ 5.00	per ft	\$0.00	
Asphalt / Concrete Coring / Patching	each	@	\$ 35.00	each	\$0.00	
Drilling Crew Time (Access, Water Hauling, Standby)	hours	@	\$ 250.00	per hour	\$0.00	
Abandonment Grouting - Up to 6 Inches	feet	@	\$ 7.00	per ft	\$0.00	
Hole Plugs:	plugs	@	\$ 15.00	each	\$0.00	
			Subtotal		\$0.00	

LABORATORY SERVICES

Natural Moisture Content:	tests	@	\$15.00	each	\$0.00
Atterberg Limits:	tests	@	\$80.00	each	\$0.00
Grain Size Analyses (No. 200 Sieve Wash):	tests	@	\$60.00	each	\$0.00
Standard Proctor With Specific Gravity:	tests	@	\$165.00	each	\$0.00
California Bearing Ratio (CBR):	tests	@	\$200.00	each	\$0.00
Organic Content:	tests	@	\$50.00	each	\$0.00
pH or Resistivity:	tests	@	\$65.00	each	\$0.00
Unconfined Compressive Strength Testing on Rock Cores:	tests	@	\$185.00	each	\$0.00
Permeability (Recompacted Sample):	tests	@	\$360.00	each	\$0.00
Permeability (Intact Sample):	tests	@	\$300.00	each	\$0.00
Consolidation (Recompacted Sample):	tests	@	\$650.00	each	\$0.00
Consolidation (Intact Sample):	tests	@	\$500.00	each	\$0.00
Triaxial Shear Strength (Recompacted Sample):	tests	@	\$1,050.00	each	\$0.00
Triaxial Shear Strength (Intact Sample):	tests	@	\$900.00	each	\$0.00
			Subtotal		\$0.00

ENGINEERING SERVICES

Principal Registered Engineer - >P5:	20 hours	@	\$140.00	per hr	\$2,800.00	
Senior Engineer - P-4 (Observing test pits)	12 hours	@	\$116.00	per hr	\$1,392.00	
Project Engineer (PM, Report Review) - P3:	0 hours	@	\$100.00	per hr	\$0.00	*6 hours field time included in environmental s
Staff Professional (Analysis/Report Preparation) - P2:	4 hours	@	\$85.00	per hr	\$340.00	
Staff Professional (Observe test pits) - P2:	0 hours	@	\$85.00	per hr	\$0.00	*12 hours of field time covered under environr
Staff Professional (Boring Layout/Site Recon/Coord) - P2:	0 hours	@	\$85.00	per hr	\$0.00	*10 hours of field time covered under environr
Staff Professional (Soil and Rock Classification) - P2:	4 hours	@	\$85.00	per hr	\$340.00	
Secretarial Services - S2:	3 hours	@	\$49.00	per hr	\$147.00	
Mileage:	300 miles	@	\$0.56	per mi	\$166.50	
			Subtotal		\$5,185.50	

Estimated Fee = \$5,185.50

GEOTECHNICAL FEE =	\$5,200
HYDROAXE SUBCONTRACTOR =	\$0 * site clearing covered in environmental scope
PRIVATE UTILITY LOCATOR SUBCONTRACTOR =	\$0 * utility location covered in environmental scop
RECOMMENDED BUDGET =	\$5,500



CHANGE TO AGREEMENT FOR SERVICES

Form CA-071

Date: December 1, 2016	Job Number: 4305-16-023	Change Number: CO-2
------------------------	-------------------------	---------------------

S&ME, Inc. (hereafter Consultant)	Client Name: City of Oxford (hereafter Client)
--------------------------------------	---

Address: 3201 Spring Forest Road City: Raleigh State: North Carolina Zip: 27616	Address: 300 Williamsboro Street City: Oxford State: North Carolina Zip: 27886
--	---

Telephone: 919-872-2660 Fax: 919-876-3958	Telephone: 919-603-1131 Fax: 919-603-1138
--	--

PROJECT

Project Name: Geotechnical Site Characterization

Project location: (Street Address) 520 E Industry Drive (former Oxford Dump)

City: Oxford State: NC Zip: 27565

AGREEMENT FOR SERVICES

Date of Agreement For Services between Client and Consultant: April 13, 2016

WHEREAS, Client and Consultant have previously entered into an Agreement For Services on the date indicated, to perform services on the above project.

WHEREAS, during the performance of the services, Client and Consultant have agreed that it is necessary to change the Agreement between Consultant and Client.

NOW THEREFORE, in consideration of Consultant's promise to perform the services and Client's promise to pay for the services, Consultant and Client agree to incorporate the "Change To Agreement For Services" indicated below into Agreement For Services.

CHANGE TO AGREEMENT FOR SERVICES

The above identified Agreement For Services is changed pursuant to proposal number: CO-2 dated: 12/1/16

This Change will extend the time required for completion of the Agreement: 4 months

The total agreement amount after this Change to Agreement For Services: \$238,832.75

CLIENT'S SIGNATURE BELOW IS CLIENT'S ACCEPTANCE OF THIS CHANGE TO AGREEMENT FOR SERVICES AND AUTHORIZATION TO CONSULTANT TO PROCEED IMMEDIATELY WITH THIS CHANGE TO THE AGREEMENT FOR SERVICES.

Agreed to and executed by Client's and Consultant's authorized representatives.

CLIENT: City of Oxford	S&ME, Inc.
BY: _____ (Signature)	BY: _____ (Signature)
_____	_____
(Print Name / Title)	(Print Name / Title)
DATE: _____	DATE: _____

Client's FAXED or DIGITAL signature to be treated as original signature



CITY OF OXFORD
STAFF REPORT

TO: Mayor Sergent and the Board of Commissioners
VIA: Elke Doom, City Manager
FROM: Barbara Rote, City Clerk
DATE: 09-30-16
SUBJECT: Consider amendment to 2012 Municipal Records Retention and Disposition Schedule

SUMMARY STATEMENT

The State Division of Archives and Records has amended the September 10, 2012 Municipal Records Retention and Disposition Schedule. Adopting the amendment will conform with State laws and requirements.

REVIEW

The State Archives amended the Records Retention and Disposition Schedule for municipal records. The recent changes clarify the definition for *911 Recordings*, and for *Emergency Notifications*. Based upon recent legislation, *Law Enforcement Audio and Video Recordings* reflects a change to disposition records for *Citizens complaints/Administrative Investigation Records & Internal Affairs Case Records*, and adds the reference to "*Audits, Litigation and Other Official Actions*". According to the Division of Archives and Records, any recording that becomes part of a case file would follow the disposition instructions for that type of case. The 30 day retention for records not part of a case file must follow the "*Audits, Litigation, an Other Official Actions*" instructions. This includes potential case files as well.

RECOMMENDATION

Staff recommends adopting the amendment to the September 10, 2012 Municipal Records Retention and Disposition Schedule as requested by the State Division of Archives and Records.

Attachments: Y

**Municipal
Records Retention Schedule Amendment**

Amending the Municipal Records Retention and Disposition Schedule published September 10, 2012.

STANDARD 6. EMERGENCY SERVICES AND FIRE DEPARTMENT RECORDS

Amending Item 3, 911 Recordings as shown on substitute page 41 and Item 18 Emergency Notifications as shown on substitute page 43.

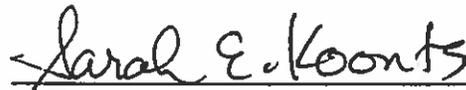
STANDARD 9. LAW ENFORCEMENT RECORDS

Amending Item 136, Law Enforcement Audio and Video Recordings, as shown on substitute page 90.

APPROVAL RECOMMENDED

City/Town Clerk

Chief Administrative Officer/
City Manager



Sarah E. Koonts, Director
Division of Archives and Records

APPROVED

Mayor



Susan W. Kluttz, Secretary
Department of Natural and Cultural Resources

Municipality: _____

October 1, 2016

2012 Record Retention/Disposition Schedule
Prior to October 1, 2016

STANDARD-6. EMERGENCY SERVICES AND FIRE DEPARTMENT RECORDS

Official records explaining the authority, operating philosophy, proposed methods, and primary functions of municipal emergency services programs and municipal fire departments.

STANDARD-6: EMERGENCY SERVICES AND FIRE DEPARTMENT RECORDS			
ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	911 COMMUNICATION RECORDS Printouts of 911 calls received and computer-aided dispatch (CAD) reports. Reports may list time and date of call, contents of call, location of call, name of unit dispatched and other related information.	Destroy in office after 3 years, if not made part of a case file.*	Comply with applicable provisions of GS §132-1.4 (i), and GS §132-1.5.
2.	911 FILE Information regarding the implementation, training, and operations of the 911 system.	Destroy in office after 5 years.	
3.	911 TAPE RECORDINGS	Destroy in office after 30 days, if not made part of a case file.*	Comply with applicable provisions of GS §132-1.4(i), and GS§132-1.5.
4.	ACCIDENT FILE Records concerning personnel and municipally owned property damage.	Destroy in office 3 years after resolution.*	
5.	ACTIVITY REPORTS Reports on an individual, shift, project and other basis submitted on a daily, weekly, or other basis.	Destroy in office after 3 years.	

*See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS, page vi.

† See signature page. The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Cultural Resources has scheduled with the disposition instruction "destroy when administrative value ends." Please use the space provided.

2012 Record Retention/Disposition Schedule
with Amendments Effective October 1, 2016

STANDARD-6. EMERGENCY SERVICES AND FIRE DEPARTMENT RECORDS

Official records explaining the authority, operating philosophy, proposed methods, and primary functions of municipal emergency services programs and municipal fire departments.

STANDARD-6: EMERGENCY SERVICES AND FIRE DEPARTMENT RECORDS			
ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	911 COMMUNICATION RECORDS Printouts of 911 calls received and computer-aided dispatch (CAD) reports. Reports may list time and date of call, contents of call, location of call, name of unit dispatched and other related information.	Destroy in office after 3 years, if not made part of a case file.*	Comply with applicable provisions of GS §132-1.4 (i), and GS §132-1.5.
2.	911 FILE Information regarding the implementation, training, and operations of the 911 system.	Destroy in office after 5 years.	
3.	911 RECORDINGS Tapes, digital recordings, and text messages generated by 911 calls DEFINITION ADDED	Destroy in office after 30 days, if not made part of a case file.*	Comply with applicable provisions of GS §132-1.4(i).
4.	ACCIDENT FILE Records concerning personnel and municipally owned property damage.	Destroy in office 3 years after resolution.*	
5.	ACTIVITY REPORTS Reports on an individual, shift, project and other basis submitted on a daily, weekly, or other basis.	Destroy in office after 3 years.	

*See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS, page vi.

† See signature page. The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Cultural Resources has scheduled with the disposition instruction "destroy when administrative value ends." Please use the space provided.

2012 Record Retention/Disposition Schedule
Prior to October 1, 2016

STANDARD-6: EMERGENCY SERVICES AND FIRE DEPARTMENT RECORDS			
ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
13.	CONSOLIDATED MONTHLY REPORTS	Destroy in office after 5 years.	
14.	DAILY LOG Log, journal, blotter or similar record showing activities of a fire department or emergency services.	Destroy in office after 1 year.	
15.	DISASTER AND EMERGENCY MANAGEMENT PLANS Records concerning preparedness, evacuations, and operations in the event of a disaster (natural, accidental, or malicious). Includes but not limited to official copy of comprehensive plan and all background surveys, studies, reports, and draft versions of plans. See also <u>COMPREHENSIVE PLAN</u> item 19, page 4.	a) If an element of the Comprehensive Plan, destroy in office when administrative value ends.† Agency Policy: Destroy in office after <u>3 YRS.</u> <u>J.W. 12/12</u> b) If not an element of the Comprehensive Plan, destroy in office when superseded or obsolete. c) Destroy in office background surveys, studies, reports, and drafts 3 years after adoption of plan or when superseded or obsolete, whichever comes first.	Comply with applicable provisions of G.S. §132-1.7 regarding the confidentiality of security records.
16.	DISPATCH FILE Records relating to fire dispatch zones. May include maps of fire dispatch zones, census tract information, annexation research, street closings, and other related material.	Destroy in office when superseded or obsolete.	
17.	DISPATCH RECORDINGS Recordings made of activities during an emergency services dispatch.	Destroy in office after 30 days, if not made part of a case file.*	Comply with applicable provisions of GS §132-1.4(i), and GS§132-1.5.
18.	EMERGENCY NOTIFICATIONS	Destroy in office when superseded or obsolete.	

*See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS, page vi.

† See signature page. The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Cultural Resources has scheduled with the disposition instruction "destroy when administrative value ends." Please use the space provided.

2012 Record Retention/Disposition Schedule
with Amendments Effective October 1, 2016

STANDARD-6: EMERGENCY SERVICES AND FIRE DEPARTMENT RECORDS			
ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
13.	CONSOLIDATED MONTHLY REPORTS	Destroy in office after 5 years.	
14.	DAILY LOG Log, journal, blotter or similar record showing activities of a fire department or emergency services.	Destroy in office after 1 year.	
15.	DISASTER AND EMERGENCY MANAGEMENT PLANS Records concerning preparedness, evacuations, and operations in the event of a disaster (natural, accidental, or malicious). Includes but not limited to official copy of comprehensive plan and all background surveys, studies, reports, and draft versions of plans. See also <u>COMPREHENSIVE PLAN</u> item 19, page 4.	<p>a) If an element of the Comprehensive Plan, destroy in office when administrative value ends. † Agency Policy: Destroy in office after _____</p> <p>b) If not an element of the Comprehensive Plan, destroy in office when superseded or obsolete.</p> <p>c) Destroy in office background surveys, studies, reports, and drafts 3 years after adoption of plan or when superseded or obsolete, whichever comes first.</p>	Comply with applicable provisions of G.S. §132-1.7 regarding the confidentiality of security records.
16.	DISPATCH FILE Records relating to fire dispatch zones. May include maps of fire dispatch zones, census tract information, annexation research, street closings, and other related material.	Destroy in office when superseded or obsolete.	
17.	DISPATCH RECORDINGS Recordings made of activities during an emergency services dispatch.	Destroy in office after 30 days, if not made part of a case file.*	Comply with applicable provisions of GS §132-1.4(i), and GS§132-1.5.
18.	EMERGENCY NOTIFICATIONS Records of emergency notifications. Includes automatic identification information, such as the name, address, and telephone numbers of telephone subscribers, or the e-mail addresses of subscribers to an electronic emergency notification or reverse 911 system. DEFINITION ADDED	Destroy in office when superseded or obsolete.	Comply with applicable provisions of GS §132-1.4 (i), and GS §132-1.5.

*See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS, page vi.

† See signature page. The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Cultural Resources has scheduled with the disposition instruction "destroy when administrative value ends." Please use the space provided.

2012 Record Retention/Disposition Schedule
Prior to October 1, 2016

STANDARD-9: LAW ENFORCEMENT RECORDS			
ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
134.	WORK RELEASE EARNINGS REPORTS Inmates' work release earnings reports submitted either to the N.C. Department of Corrections or the Clerk of Superior Court.	Destroy in office after 3 years.*	G.S. §148-32.1
135.	WRECKER SERVICE RECORDS Records concerning wrecker requests or calls. May include lists of wrecker company's towing and storage rates, rotation lists, notification records when vehicles are towed from private property, and other related records.	a) Destroy in office after 1 year if not made part of a case file. b) If record is made part of a case file follow disposition instructions for CASE HISTORY FILE: FELONIES item 17, page 64; or CASE HISTORY FILE: MISDEMEANORS item 18, page 64.	
136.	LAW ENFORCEMENT AUDIO AND VIDEO RECORDINGS Tapes and digital recordings generated by mobile and fixed audio and video recording devices. Does not include ELECTRONIC/VIDEO RECORDINGS OF INTERROGATIONS (HOMICIDE) item 44, page 71. See also MOBILE UNIT VIDEO TAPES item 81, page 80.	a) Destroy in office after 30 days if not made part of a case file. b) If record is made part of a case file follow disposition instructions for CASE HISTORY FILE: FELONIES item 17, page 64; or CASE HISTORY FILE: MISDEMEANORS item 18, page 64. c) If record is made part of a citizen complaint follow disposition instructions for CITIZEN COMPLAINTS/ ADMINISTRATIVE INVESTIGATION RECORDS item 21, page 65. d) If record is made part of an internal investigation follow disposition instructions for INTERNAL AFFAIRS CASE RECORDS item 76, page 78.	Comply with applicable provisions of G.S. § 132-1.4 regarding confidentiality of criminal investigation records and G.S. §160a-168 regarding confidentiality of personnel records.

Removed "c" & "d" from disposition instructions and added an (*) to reference Audits, Litigations and Actions.

*See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, page vi.

† See signature page. The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Cultural Resources has scheduled with the disposition instruction "destroy when administrative value ends." Please use the space provided.

2012 Record Retention/Disposition Schedule
with Amendments Effective October 1, 2016

STANDARD-9: LAW/ENFORCEMENT RECORDS			
ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
134.	WORK RELEASE EARNINGS REPORTS Inmates' work release earnings reports submitted either to the N.C. Department of Corrections or the Clerk of Superior Court.	Destroy in office after 3 years.*	G.S. §148-32.1
135.	WRECKER SERVICE RECORDS Records concerning wrecker requests or calls. May include lists of wrecker company's towing and storage rates, rotation lists, notification records when vehicles are towed from private property, and other related records.	a) Destroy in office after 1 year if not made part of a case file. b) If record is made part of a case file follow disposition instructions for CASE HISTORY FILE: FELONIES item 17, page 64; or CASE HISTORY FILE: MISDEMEANORS item 18, page 64.	
136.	LAW ENFORCEMENT AUDIO AND VIDEO RECORDINGS Tapes and digital recordings generated by mobile and fixed audio and video recording devices. Does not include ELECTRONIC/VIDEO RECORDINGS OF INTERROGATIONS (HOMICIDE) item 44, page 71. See also MOBILE UNIT VIDEO TAPES item 81, page 80.	a) Destroy in office after 30 days if not made part of a case file.* b) If records are made part of a case file follow disposition instructions for CASE HISTORY FILE: FELONIES item 17, page 64; or CASE HISTORY FILE: MISDEMEANORS item 18, page 64.	Comply with applicable provisions of G.S. § 132-1.4A

Removed "c" & "d" from disposition instructions and added an (*) to reference Audits, Litigations and Actions.

*See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, page vi.

† See signature page. The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Cultural Resources has scheduled with the disposition instruction "destroy when administrative value ends." Please use the space provided.

AUDITS, LITIGATION AND OTHER OFFICIAL ACTIONS

No record involved in a pending audit, legal or other official action may be destroyed before that audit or action is resolved.

We have used an asterisk (*) in the disposition instructions to mark records series that are commonly audited, litigated or may be subject to other official actions; however, any record has this potential. Records custodians are responsible for being aware of potential actions, and for preventing the destruction of any record that is, or may be reasonably expected to become, involved in an audit, legal or other official action.

Records used during routine audits may be destroyed when the governing body accepts the audit, if the records have completed the retention period listed in this schedule. If time remains in the retention period, the records must be maintained for the remainder of the period. The auditor's working papers must be kept according to the schedule. (See AUDITS: PERFORMANCE Item 7, page 2 and AUDITS: FINANCIAL Item 6, page 26.) Should a dispute arise over an audit, the records that were audited should be retained until that dispute is resolved.

The attorney representing the municipality should inform records custodians when legal matters are concluded and records will no longer be needed. Following the conclusion of any legal action, the records may be destroyed if they have met the retention period in the schedule. Otherwise, they should be kept for the remaining time period.