BOARD OF COMMISSIONERS PUBLIC HEARING AND REGULAR MEETING APRIL 20, 2026 5:00 PM

Bryant H. Womack Justice & Administration Building 40 Courthouse Street Columbus, NC 28722

1. Public Hearing

   A. The purpose of the public hearing is to receive public comments on one proposed new road name in Polk County; Miss Maude Lane – Private Road – Off of Coxe Road – SR 1326. The notice was properly advertised in the Tryon Daily Bulletin.

   B. Citizen Comments

   C. Adjourn Public Hearing

2. Call to Order the Regular Meeting - Chairman Yoder.

3. Invocation - Commissioner Hargett

4. Pledge of Allegiance - Commissioner Yoder

5. Approval of Agenda

   A. Items may be added or removed at this time.

6. Consent Agenda

   A. Approval of March 16, 2026, Public Hearing and Regular Meeting Minutes.

   B. Schedule a Public Hearing for proposed new road names to be considered on Monday, May 18, 2026, at 5:00 pm in the R. Jay Foster Hall of Justice, Womack Building.

   C. Budget Amendment to Reallocate Funds Within the Emergency Medical Services Department From Full-Time Salary Lines to Part-Time Salary Lines.

   D. Local Water Supply Plan Resolution.

   E. Steps to Hope Declaration of April as Sexual Assault Awareness Month.

   F. Resolution Approving Settlement Participation for Remaining Opioid Litigation Defendants.

G. Resolution Designating County Manager as Authorized Representative for Community Development Block Grant – Disaster Recovery Projects.

H. Tax Refund in the amount of $249.20.

7. Citizen Comments on Agenda Items

8. Regular Agenda Items

A. Consideration and Approval of the proposed new road name subsequent to the public hearing - Attorney, Jana Berg.

B. GREAT Project Closeout Update - Will Bowen, Senior Manager, Government Affairs.

C. Alexander's Ford Park Service Contracts - Manager Pittman.

I. Longview International Technology Solutions, Inc. (LTS) Contract for Debris Removal Services.

II. Tetra Tech Contract for Debris Monitoring Services.

D. 2026 Martin Starnes & Associates, CPAs. P.A. Contract to Audit Accounts - Sonya Ayers, Finance Director.

E. Polk County Community Recreation Facility (YMCA) - Construction Manager at Risk (CMAR), JM Cope, Inc, Contract. (Copies of the contract are available for review in the County Manager's Office.) - Manager Pittman.

F. Declaration of April as Volunteer Appreciation Month Proclamation - Vice-Chairman Moore.

G. National Public Safety Telecommunicators Proclamation.

H. Proclamation to Declare May 17-23, 2026 as Emergency Medical Services Week.

9. Citizen Comments on Non-Agenda Items.

10. Volunteer Board Applications

A. Adult Care Advisory Committee and Nursing Home Community Advisory Committee - There are two vacancies and one applicant; Stuart Goldstein.

B. Library Board of Trustees - There is one vacancy and one applicant; Miles Gold.

C. Planning Board - There is one vacancy for the Columbus Township and two applicants; Kimberly Daniel, and Teresa "Terri" Morrin.

11. Commissioner Comments.

12. Adjournment

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 1.A

The purpose of the public hearing is to receive public comments on one proposed new road name in Polk County; Miss Maude Lane – Private Road – Off of Coxe Road – SR 1326. The notice was properly advertised in the Tryon Daily Bulletin.

ATTACHMENTS

1. 20260420_RoadNamesPHNotice
2. MISS_MAUDE_LANE



NOTICE OF PUBLIC HEARING

Notice is hereby given that at 5:00 p.m., on Monday, April 20, 2026, in the Bryant H. Womack Justice and Administration Building, located at 40 Courthouse Street, Columbus, NC 28722, the Polk County Board of Commissioners will hold a public hearing to receive citizen input on the following proposed new road to be adopted in Polk County, North Carolina:

Rutherfordton Township:

Miss Maude Lane – Private Road – Off of Coxe Road – SR 1326

Kennedy Freeman
Clerk to the Board
(828) 894-3301


Miss Maude Lane
Rutherfordton
Range: 1-220
ESN:485
212 Miss Maude Ln
160 Miss Maude Ln
171 Miss Maude Ln
220 Miss Maude Ln (Ending Point)
Coxe Road
20 Miss Maude Ln
1 Miss Maude Ln (Starting Point)

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 5.A

Items may be added or removed at this time.

ATTACHMENTS

None

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 6.A

Approval of March 16, 2026, Public Hearing and Regular Meeting Minutes.

ATTACHMENTS

1. 3.16.26 minutes DRAFT

POLK COUNTY BOARD OF COMMISSIONERS
Public Hearing & Regular Meeting
March 16, 2026 - 5:00 PM
Bryant H. Womack Justice & Administration Building
40 Courthouse Street Columbus, NC 28722
MINUTES

Present: Vice-Chairman Moore, Commissioner Beiler, Commissioner Melton, and Commissioner Hargett. Also in attendance were County Manager Pittman, Attorney Berg, Clerk to the Board Freeman, and citizens.

Absent: Chairman Yoder

1. Public Hearing

   Vice-Chairman Moore called the public hearing to order.

   A. The purpose of the Public Hearing is to receive public comments on proposed new road names in Polk County: All the following are private roads within the Saluda Township, located off of Orchard Lake Road, SR 1100/1101; Alphabet Lane, Farside Road, Myrtle Hill Lane, Palmetto Road, RV Trail, and Watershed Trail. The notice was properly advertised in the Tryon Daily Bulletin.

   B. Citizen Comments

   There were no citizen comments.

   C. Adjourn Public Hearing

   Commissioner Beiler moved to adjourn the public hearing, seconded by Commissioner Hargett, and the motion carried unanimously.

2. Call to Order the Regular Meeting – Vice-Chairman Moore

3. Invocation - Commissioner Beiler

4. Pledge of Allegiance - Commissioner Hargett

5. Approval of Agenda

   A. Items may be added or removed at this time.

   Commissioner Beiler moved to approve the agenda as presented, seconded by Commissioner Melton, and the motion carried unanimously.

6. Consent Agenda

   A. Approval of the February 16, 2026, Public Hearing Regular Meeting Minutes

B. Schedule a Public Hearing for proposed new road names to be considered on Monday, April 20, 2026 at 5:00 pm in the R. Jay Foster Hall of Justice, Womack Building.

C. Declare six Sheriff vehicles surplus to be sold electronically via GovDeals auction. Asset details attached.

D. Declare computers and miscellaneous equipment from IT department as surplus to be sold electronically via GovDeals auction. Asset details attached.

E. Appoint Chairman Yoder to the Regional Water Commission.

F. Vaya Health Quarterly Financial Report for the period ending December 31, 2025.

G. Tax Refund Requests in the amount of $1,922.77.

Commissioner Beiler moved to approve the consent agenda, seconded by Commissioner Melton, and the motion carried unanimously.

7. Citizen Comments on Agenda Items

There was one citizen comment.

8. Regular Agenda Items

A. Consideration and approval of the proposed seven new road names subsequent to the public hearing: Alphabet Lane, Farside Road, Myrtle Hill Lane, Palmetto Road, RV Trail, and Watershed Trail.

Attorney Berg was present for questions.

Commissioner Beiler moved to approve the proposed new road names, seconded by Commissioner Hargett, and the motion carried unanimously.

B. Tax Department - Melissa O'Loughlin, Tax Administrator.

I. 2025 Uncollected (Delinquent) Tax Report.

Melissa O'Loughlin presented the 2025 uncollected tax report.

Commissioner Melton moved to charge the Tax Administrator to advertise and collect the 2025 taxes by any and all means, seconded by Commissioner Beiler and the motion carried unanimously.

II. Misapplied Property Tax Payments Policy

Mrs. O’Loughlin explained that the policy aligns with General Statutes and provides guidelines for handling misapplied payments.

Commissioner Hargett moved to adopt the Misapplied Property Tax Payment Policy, seconded by Commissioner Melton, and the motion carried unanimously.

III. Release of Interest Accrued From Misapplied Payment.

Mrs. O'Loughlin explained that a mortgage payment was applied to the wrong parcel. The mortgage company requested that the payment be moved, which caused interest to accrue. She said that, based on guidance from the School of Government, the payment should not have been transferred or assessed interest, so she is requesting approval to release the interest from the Board.

Commissioner Hargett moved to approve the release of interest accrued from misapplied payment, seconded by Commissioner Beiler, and the motion carried unanimously.

C. Approval of YMCA Architect, LS3P Associates, Budget Amendment, Project Budget Ordinance, and Contract - Manager Pittman

Manager Pittman reported that a selection committee completed the procurement process for architectural services for the Polk County YMCA Recreation Facility and ranked LS3P as the top firm. He stated that the negotiated contract, a budget amendment, and an amended project budget ordinance, allocating Fiscal Year 2026 tax revenue to the project, were being presented for approval.

Commissioner Beiler moved to approve the budget amendment and amended project budget ordinance, seconded by Commissioner Melton, and the motion carried (Commissioner Hargett opposed).

Commissioner Beiler moved to approve the LS3P Associates contract for architectural services and to grant Manager Pittman signatory authority, seconded by Commissioner Hargett, and the motion carried unanimously.

D. Budget Amendment for the Buildings, Maintenance, and Repair Budget Line - Mickey Edwards, Parks, Recreation, and Maintenance Director.

Mr. Edwards explained that the requested budget amendment is necessary to address several unanticipated maintenance and repair issues within the Public Buildings Maintenance and Repair budget line during the current fiscal year. These repairs were required to maintain safe and functional operations of County facilities.

Commissioner Melton moved to approve the maintenance budget amendment, seconded by Commissioner Beiler, and the motion carried unanimously.

E. Polk County Schools - Dr. Brandon Schweitzer, Ed. D., Director of Operations.

I. Request transfer of $102,746.88 from the County's Capital Reserve Account to reimburse Polk County Schools for capital expenses paid through this year.

Commissioner Beiler moved to approve the transfer of $102,746.88 from the county's capital reserve account for reimbursement, seconded by Commissioner Melton, and the motion carried unanimously.

II. Tryon Elementary School Pre-K Expansion Update.

Dr. Schweitzer reported that the Pre-K expansion project at Tryon Elementary School has been completed. He explained that the North Carolina Department of Public Instruction requires a final report for projects funded through the Needs-Based Public School Capital Fund. This report documents the successful completion of the project and satisfies all closeout requirements. Dr. Schweitzer noted that the project included the addition of five new classrooms at Tryon Elementary School, which will support expanded Pre-K services.

F. Health and Human Services Agency Child Abuse Prevention Proclamation - Chairman Yoder.

Attorney Berg read the Health and Human Services Agency Child Abuse Prevention Proclamation.

Commissioner Hargett moved to approve the proclamation, seconded by Commissioner Melton, and the motion carried unanimously.

G. DRMF (Disaster Recovery Mitigation Fund) Flood Gauge Network Project Budget Ordinance - Manager Pittman.

County Manager Pittman explained that after Helene, the County identified a lack of flood gauge management along local streams and rivers, that limited real-time water level monitoring. He said the County is seeking funding through Disaster Recovery Mitigation Fund for the Engineering phase of a flood gauge system, with the expectation that FEMA will fund full implementation once the design is complete.

Commissioner Beiler moved to approve the Disaster Recovery Mitigation Fund, Flood Gauge Network Project Grant Agreement, seconded by Commissioner Melton, and the motion carried unanimously.

Commissioner Beiler moved to approve the amended project budget ordinance for the Flood Gauge Network Project, seconded by Commissioner Mellton, and the motion carried unanimously.

H. Purchase Order Request and Budget amendment to appropriate insurance proceeds and additional fund balance for new demo ambulance - Michael Crater, EMS Director.

Mr. Crater explained that this request is to replace an ambulance that was totaled last year. He said that three quotes were obtained, and the preferred option is the lowest cost of the three. It was further explained that insurance covered approximately 75% of the purchase, and the remaining 25% will be funded through the County’s fund balance.

Commissioner Beiler moved to approve the purchase order request and budget amendment for the Emergency Medical Services' new demo ambulance, seconded by Commissioner Melton, and the motion carried unanimously.

9. Citizen Comments on Non-Agenda Items

There were no citizen comments.

10. Volunteer Board Applications

A. Adult Care Advisory Committee - There are five vacancies and three applicants; Brent Seagle, Carol Blakely, and Cornelia Yoder.

Commissioner Hargett moved to appoint Brent Seagle, Carol Blakely, and Cornelia Yoder to the Adult Care Advisory Committee, seconded by Commissioner Melton, and the motion carried unanimously.

B. Agricultural Advisory Board - There are two vacancies and three applicants; Beth Foster, Craig Taffaro, and Libbie Johnson.

Commissioner Hargett nominated Beth Foster and Craig Taffaro.

Commissioner Hargett moved to appoint Bether Foster, and Craig Taffaro to the Agricultural Advisory Board, seconded by Commissioner Melton, and the motion carried unanimously.

C. Appearance Commission - There are three vacancies and two applicants; Dawn Spinola (Tryon Township), and Will Kallberg (At Large).

Commissioner Beiler moved to appoint Dawn Spinola to the Tryon Township position and Will Kallberg to the At-Large position on the Appearance Commission, seconded by Commissioner Melton, and the motion carried unanimously.

D. Nursing Home Community Advisory Committee - There are five vacancies and three applicants; Brent Seagle, Carol Blakely, and Cornelia Yoder.

Commissioner Hargett moved to appoint Brent Seagle, Carol Blakely, and Cornelia Yoder to the Nursing Home Community Advisory Committee, seconded by Commissioner Melton, and the motion carried unanimously.

E. Recreation Advisory Board - There are six vacancies and one applicant; Tabitha Letterman.

Commissioner Hargett moved to appoint Tabitha Letterman to the Recreation Advisory Board, seconded by Commissioner Melton, and the motion carried unanimously.

11. Commissioner Comments

The Commissioners thanked everyone who was in attendance and encouraged everyone to go by Lake Adger to see the progress being made on th sediment and debris removal project.

12. Closed Session

    A. Motion to go into Closed Session for the purpose of Attorney-Client Privilege.

    Commissioner Melton moved to go into closed session for the purpose of Attorney-Client Privilege, seconded by Commissioner Hargett, and the motion carried unanimously.

    B. Motion to return to open session.

    Commissioner Beiler moved to return to open session, seconded by Commissioner Hargett, and the motion carried unanimously.

13. Adjournment

    Commissioner Hargett moved to adjourn the regular meeting, seconded by Commissioner Beiler, and the motion carried unanimously.

Attest:

POLK COUNTY BOARD OF COMMISSIONERS

Kennedy E Freeman
Clerk to the Board

Myron Yoder
Chairman

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 6.B

Schedule a Public Hearing for proposed new road names to be considered on Monday, May 18, 2026, at 5:00 pm in the R. Jay Foster Hall of Justice, Womack Building.

ATTACHMENTS

None

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 6.C

Budget Amendment to Reallocate Funds Within the Emergency Medical Services Department From Full-Time Salary Lines to Part-Time Salary Lines.

ATTACHMENTS

1. BA_EMS_FT_PT_BOC_approval_4.20.2026

POLK COUNTY FINANCE
BUDGET AMENDMENT
DATE: 4/20/2026 BOC meeting
Dept: **EMS**

BATCH #: _____

#54

INCREASE BUDGETED EXPENDITURE			DECREASE BUDGETED EXPENDITURE		
GL ACCOUNT #			GL ACCOUNT #		
10-4370-1240-0	Part-Time Salaries	$ 177,371	10-4370-1210-0	Full-Time Salaries	$ (177,371)
		$ 177,371			$ (177,371)

EXPLANATION: Moving available funds from the Full-Time Salary line to the Part-Time Salary line to cover hours worked by part-time staff while managing open full-time positions. This adjustment brings the salary lines current from Nov 21st through the March 27th pay period.

Any transfer that exceeds $20,000 within a departments must be approved by the Board

Date approved & entered into the BOC minutes

Department Manager

COUNTY MANAGER

Sonya Ayers
FINANCE OFFICER

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 6.D

Local Water Supply Plan Resolution.

ATTACHMENTS

1. local water supply plan resolution 2026 BOC

RESOLUTION FOR APPROVING LOCAL WATER SUPPLY PLAN

WHEREAS, North Carolina General Statute 143-355 (l) requires that each unit of local government that provides public water service or that plans to provide public water service and each large community water system shall, either individually or together with other units of local government and large community water systems, prepare and submit a Local Water Supply Plan; and

WHEREAS, as required by the statute and in the interests of sound local planning, a Local Water Supply Plan for Polk County Water System, has been developed and submitted to the Polk County Board of Commissioners for approval; and

WHEREAS, the Polk County Board of Commissioners finds that the Local Water Supply Plan is in accordance with the provisions of North Carolina General Statute 143-355 (l) and that it will provide appropriate guidance for the future management of water supplies for Polk County Water System, as well as useful information to the Department of Environmental Quality for the development of a state water supply plan as required by statute;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Polk County that the Local Water Supply Plan entitled, Polk County Water System dated March 2, 2026, is hereby approved and shall be submitted to the Department of Environmental Quality, Division of Water Resources; and

BE IT FURTHER RESOLVED that the Polk County Board of Commissioners intends that this plan shall be revised to reflect changes in relevant data and projections at least once every five years or as otherwise requested by the Department, in accordance with the statute and sound planning practice.

This the 20th day of April 2026.

Name: _____

Title: _____

Signature: _____

ATTEST:

Name: _____

Title: _____

Signature: _____

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 6.E

Steps to Hope Declaration of April as Sexual Assault Awareness Month.

ATTACHMENTS

1. SAAM Proclamation 2026

SEXUAL ASSAULT AWARENESS MONTH PROCLAMATION

Sexual Assault Awareness Month (SAAM) aims to raise public awareness about sexual violence and educate communities about how to prevent it.

Whereas, April is Sexual Assault Awareness Month and calls attention to the fact that sexual violence is widespread and impacts every person in Polk County; and

Whereas, every day, women, men, and children across North Carolina suffer the pain and trauma of sexual assault upon survivors and our Polk County communities; and

Whereas, this crime occurs far too frequently, goes unreported far too often, and leaves long lasting physical and emotional scars; and

Whereas, during National Sexual Assault Awareness Month, we recommit ourselves to lifting the veil of secrecy and shame surrounding sexual violence, expanding support for victims, and strengthening our response; and

Whereas, sexual violence affects individuals of all ages, backgrounds, and circumstances; and

Whereas, we as a community, share the responsibility for protecting each other from sexual assault, supporting victims when it does occur, and bringing perpetrators to justice; and

Whereas, at every level we must work to provide necessary resources to victims of every circumstance, including medical attention, 24-hour crisis hotline, emergency shelter counseling, relocation and housing assistance, and advocacy during the criminal justice process; and

Whereas, Polk County communities can come together to increase awareness about sexual violence, decrease its frequency, hold offenders accountable, support victims, and heal lives;

NOW, THERFORE, I, Myron Yoder, Board of Commissioner Chair, do hereby proclaim APRIL 2026 Sexual Assault Awareness Month in Polk County,
North Carolina and call upon all citizens, community agencies, faith groups, medical facilities, elected leaders and businesses to recognize this month by dedicating ourselves to the task of working together to educate members of our community about sexual violence prevention, support survivors, speak out against harmful attitudes and actions and strengthening the community in which we live.

Adopted this the 20th day of April, 2026.

Myron Yoder, Chairman

ATTEST: Kennedy Freeman,
Clerk to the Board of Commissioners

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 6.F

Resolution Approving Settlement Participation for Remaining Opioid Litigation Defendants.

ATTACHMENTS

1. Remnant Defendant Settlement Resolution 2026

RESOLUTION AUTHORIZING PARTICIPATION IN THE REMNANT DEFENDANT OPIOID SETTLEMENT AGREEMENT

WHEREAS, the County of Polk, North Carolina (the "Subdivision") has been involved in litigation and/or potential claims relating to the opioid epidemic; and

WHEREAS, a proposed nationwide settlement known as the Remnant Defendant Settlement Agreement (the "Agreement") has been negotiated to resolve claims against certain opioid-related defendants; and

WHEREAS, the Agreement provides for monetary payments and other relief to participating political subdivisions, with allocations determined pursuant to the Plan of Allocation set forth in Exhibit E of the Agreement; and

WHEREAS, the Agreement contemplates participation by political subdivisions through execution of required participation documents and releases, and provides for the administration and distribution of settlement funds by a Notice and Claims Administrator (see § VI(B)(1)(d)); and

WHEREAS, participation in the Agreement is intended to secure funding for opioid remediation and related purposes for the benefit of the Subdivision and its residents;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF POLK, NORTH CAROLINA:

1. **Approval of Settlement Participation.**

The Subdivision hereby approves participation in the Remnant Defendant Settlement Agreement and elects to become a Participating Subdivision, subject to the terms and conditions set forth therein.

2. **Authorization of Execution.**

The County Attorney, Jana Berg is hereby authorized to execute all necessary documents required for participation in the Agreement, including any Participation Agreement, Release, or related certifications.

3. **Acknowledgment of Allocation and Use of Funds.**

The Subdivision acknowledges that any settlement funds received will be allocated pursuant to Exhibit E and administered in accordance with the Agreement, including any applicable State-Subdivision Agreement governing distribution and use of funds (§ I(VV)).

4. **Compliance with Terms.**

The Subdivision agrees to comply with all applicable terms of the Agreement, including requirements related to claims submission, release of claims, and use of funds for approved opioid remediation purposes.

5. **Effective Date.**

This Resolution shall take effect immediately upon adoption.

ADOPTED this ___ day of _____, 2026.

_____

Jana L. Berg
County Attorney

ATTEST:

_____

Kennedy Freeman
Clerk to the Board

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 6.G

Resolution Designating County Manager as Authorized Representative for Community Development Block Grant – Disaster Recovery Projects.

ATTACHMENTS

1. Resolution appointment Designated Representative

A Resolution Designating the County Manager as Authorized Representative

WHEREAS, pursuant to North Carolina General Statute 153A-82 The County Manager is the chief administrator of Polk County government and is responsible to the board of commissioners for the administration of all departments of county government under the board's general control, and

WHEREAS, it is the desire of the Polk County Commissioners to appoint the County Manager as the authorized representative of Polk County for matters related to the Community Development Block Grant – Disaster Recovery (CDBG_DR) Pre-Screening Application and Final Application under the Renew NC Program.

NOW, THEREFORE BE IT RESOLVED by the Polk County Board of Commissioners that D. Marche Pittman, in his official capacity as County Manager, is hereby designated as the authorized representative of Polk County for all matters related to the Community Development Block Grant – Disaster Recovery (CDBG-DR) Pre-Screening Application and Final Application under the Renew NC Program.

This delegation of authority includes, but is not limited to, the authority to prepare, review, execute, and submit applications, certifications, and supporting documentation; provide assurances; and to respond to requests for information from the North Carolina Department of Commerce and its representatives on behalf of the County.

Adopted by the Polk County Board of Commissioners this the 20th day of April, 2026.

POLK COUNTY
BOARD OF COMMISSIONSERS

_____
Myron Yoder, Chairman

ATTEST:

_____
Kennedy Freeman, Clerk to the Board

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 6.H

Tax Refund in the amount of $249.20.

ATTACHMENTS

1. REFUNDS

Memorandum

To: Polk County Board of Commissioners

From: Melissa O'Loughlin, Polk County Tax Administrator

Date: 3/31/2026

Re: Refund Request

Taxpayer	Parcel	Amount	Reason
Cindy Viehman	P92-50	$ 110.24	over payment
Jie Yang	vehicle	$ 138.96	tag surrender
	TOTAL:	**$ 249.20**	

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 8.A

Consideration and Approval of the proposed new road name subsequent to the public hearing - Attorney, Jana Berg.

ATTACHMENTS

None

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 8.B

GREAT Project Closeout Update - Will Bowen, Senior Manager, Government Affairs.

ATTACHMENTS

None

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 8.C

Alexander's Ford Park Service Contracts - Manager Pittman.

ATTACHMENTS

None

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 8.C.I

Longview International Technology Solutions, Inc. (LTS) Contract for Debris Removal Services.

ATTACHMENTS

1. Polk_Recommendation_Debris_Removal

POLK COUNTY, NORTH CAROLINA
BOARD AWARD MEMO

Project: Alexander's Ford Park Walking Trail – Debris Removal Services
FEMA Project: 803888 – Category A Debris Removal
Disaster: Hurricane Helene (FEMA-4827-DR-NC)
RFP Number: PC-2026-01

Evaluation Summary

Polk County, North Carolina issued a Request for Proposals (RFP) for Debris Removal Services associated with the Alexander's Ford Park Walking Trail project. All proposals received were reviewed for responsiveness to the RFP requirements. Only proposals deemed responsive were advanced to the evaluation phase. Responsive proposals were evaluated by a three-member Evaluation Committee in accordance with the criteria established in the RFP, totaling 100 points.

Firm	Member 1	Member 2	Member 3	Average
DRC	95	95	94	94.7
CTC	97	94	94	95.0
LTS	98	97	98	97.7
Ceres	93	91	87	90.3

Recommendation

Based on the evaluation of responsive proposals, LTS received the highest overall score and demonstrated the strongest qualifications across all evaluation categories. The Evaluation Committee recommends that Polk County award the contract for Debris Removal Services for the Alexander's Ford Park Walking Trail project to LTS.

Staff recommends that the Board approve the committee's recommendation to award the debris removal services contract to LTS, to direct staff and the County Attorney to finalize contract negotiations, and authorize the County Manager to execute the agreement.

Conclusion

LTS has been determined to be a responsive and responsible proposer and represents the best value to Polk County for this FEMA funded project. This recommendation supports timely and compliant execution of debris removal services associated with Hurricane Helene recovery efforts.

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 8.C.II

Tetra Tech Contract for Debris Monitoring Services.

ATTACHMENTS

1. Polk_Recommendation_Monitoring

POLK COUNTY, NORTH CAROLINA
BOARD AWARD MEMO

Project: Alexander's Ford Park Walking Trail – Debris Monitoring Services
FEMA Project: 803888 – Category A Debris Removal
Disaster: Hurricane Helene (FEMA-4827-DR-NC)
RFP Number: PC-2026-02

Evaluation Summary

Polk County, North Carolina issued a Request for Proposals (RFP) for Debris Monitoring Services associated with the Alexander's Ford Park Walking Trail project. All proposals received were reviewed for responsiveness to the RFP requirements. Only proposals deemed responsive were advanced to the evaluation phase. Responsive proposals were evaluated by a three-member Evaluation Committee in accordance with the criteria established in the RFP, totaling 100 points.

Firm	Member 1	Member 2	Member 3	Average
Tetra Tech	100	98	95	97.7
Insight	89	94	87	90.0

Recommendation

Based on the evaluation of responsive proposals, Tetra Tech received the highest overall score and demonstrated the strongest qualifications across all evaluation categories. The Evaluation Committee recommends that Polk County award the contract for Debris Monitoring Services to Tetra Tech.

Staff recommends that the Board approve the committee's recommendation to award the debris monitoring services contract to Tetra Tech, to direct staff and the County Attorney to finalize contract negotiations, and authorize the County Manager to execute the agreement.

Conclusion

Tetra Tech has been determined to be a responsive and responsible proposer and represents the best value to Polk County for this FEMA funded project.

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 8.D

2026 Martin Starnes & Associates, CPAs. P.A. Contract to Audit Accounts - Sonya Ayers, Finance Director.

ATTACHMENTS

1. MSA_Contract_to_Audit_Accounts_Polk_County_for_FY26

LGC-205 Form A

CONTRACT TO AUDIT ACCOUNTS

Rev. 02/2026

The | Governing Board: Board of Commissioners

of | Primary Government Unit: Polk County, NC

and | Discretely Presented Component Unit (DPCU) (if applicable): N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and | Auditor Name: Martin Starnes & Associates, CPAs. P.A.

Auditor Address: 730 13th Avenue Drive SE, Hickory NC 28602

Hereinafter referred to as Auditor

for

Fiscal Year Ending	Date Audit Will Be Submitted to LGC
06/30/26	12/31/26

Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by "U.S. Auditing Standards – AICPA (Clarified)," referred to as generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended $100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is $1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under 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 staff of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards* (2018 revision or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and to the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon the Auditor's receipt of an updated peer review report. If the audit firm receives a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an Auditor issues an AU-C §260 report, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "Governance Letter," LGC staff does not require the report to be submitted unless the Auditor cites significant findings or issues from the audit, as defined in AU-C §260 paragraphs 12 - 14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

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

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

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

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

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

13. If the audit firm is required by the Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

14. In accordance with G.S. 159-34, the Finance Officer of the Unit is responsible for filing the audited financial statements with the Secretary of the Local Government Commission.

The Auditor may upload the audit report and related documents through the LGC's electronic submission system; however, submission shall not be deemed complete until the Finance Officer has reviewed and certified the submission.

The Auditor, Finance Officer, other Unit staff member designated by the Finance Officer, or a third party approved by the Unit may enter all Data Input Report information except the information on the "transmittal doc info" tab. The "transmittal doc info" tab must be completed by the Auditor.

The Finance Officer shall review, approve, and certify the accuracy and completeness of the Data Input Report (DIR) in the LGC's LOGOS system prior to LGC review, regardless of whether the DIR is prepared by the Auditor or the Unit.

Finance Officer certification is required for any corrected or revised submissions.

Finance Officer certification of the DIR shall be completed in a timely manner following notification that the DIR is ready for review and within time frames prescribed by the LGC. Failure to complete certification in a timely manner may result in the audit being considered late due to unit action rather than auditor performance

The Auditor shall conduct the audit in accordance with generally accepted auditing standards and shall ensure that the financial statements are prepared in accordance with generally accepted accounting principles as of the fiscal year end. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented in required supplementary information, separate from the basic financial statements, and shall not be included in the audit opinion. The Auditor shall confirm that such information reconciles to the financial statements and is consistent with applicable accounting guidance and any LGC reporting requirements.

The Finance Officer shall certify in a timely manner that all data inputted in LOGOS used for preparation of the financial statements and required supplementary information is complete and accurate.

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

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

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

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

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

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

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

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

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

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

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

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

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

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 or 2024 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

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

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

a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the Auditor, and any other issues related to the internal controls or fiscal health of the Government Unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the Auditor regarding internal controls as required by current auditing standards;

b) the status of the prior year audit findings;

c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and

d) notification to the Governing Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.

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

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

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

33. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.

34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03. 0502.

For contracts with an anticipated audit submission date exceeding six months after fiscal year end, please use this space to explain the reason for the late submission, as required by Paragraph 6 of this contract form:

FEES FOR AUDIT SERVICES

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

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

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

Name:	***Title and Unit / Company:***	***Email Address:***
Sonya Ayers	Finance Director, Polk County	sayers@polknc.gov

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

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

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

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

Primary Government Unit	Polk County, NC
Audit Fee (financial and compliance if applicable)	$ 77,500 (includes single audit for up to 2 programs)
Fee per Major Program (if not included above)	$ 4,500 per major program in excess of 2
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$ 9,500
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$ 96,000 (includes 4 major programs)

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Martin Starnes & Associates, CPAs. P.A.	
Authorized Firm Representative (typed or printed)* Amber Y. McGhinnis	Signature* Amber Y. McGhinnis
Date* 04/10/26	Email Address* amcghinnis@msa.cpa

GOVERNMENTAL UNIT

Governmental Unit* Polk County, NC	
Date Governing Board Approved Audit Contract* **(Enter date in box to right)**	
Mayor/Chairperson (typed or printed)* Myron Yoder, Chairman	Signature*
Date	Email Address* myoder@polknc.gov

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

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	$ 96,000 (includes 4 major programs)
Primary Governmental Unit Finance Officer* (typed or printed) Sonya Ayers, Finance Director	Signature* Sonya Q. Ayers
Date of Preaudit Certificate* 4/20/2026	Email Address* sayers@polknc.gov

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PREAUDIT CERTIFICATE

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

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

Sum Obligated by this Transaction:	$
DPCU Finance Officer (typed or printed)* N/A	Signature*
Date of Preaudit Certificate*	Email Address*

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

PRINT

DEANDORTON

Report on the Firm's System of Quality Control

To the Shareholders of Martin Starnes & Associates, CPAs, P.A. and the
Peer Review Committee, Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. (the firm) in effect for the year ended December 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. in effect for the year ended December 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Martin Starnes & Associates, CPAs, P.A. has received a peer review rating of pass.

Dean Dorton Allen Ford, PLLC

Dean Dorton Allen Ford, PLLC

May 10, 2024

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 8.E

Polk County Community Recreation Facility (YMCA) - Construction Manager at Risk (CMAR), JM Cope, Inc, Contract. (Copies of the contract are available for review in the County Manager's Office.) - Manager Pittman.

ATTACHMENTS

None

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 8.F

Declaration of April as Volunteer Appreciation Month Proclamation - Vice-Chairman Moore.

ATTACHMENTS

1. Resolution Honoring Polk County Volunteer Board Members for Their Service (1)

Resolution Honoring Polk County Volunteer Board Members for Their Service

WHEREAS, April is nationally recognized as Volunteer Appreciation Month, dedicated to celebrating and honoring the contributions of volunteers who selflessly give their time and talents to improve their communities; and

WHEREAS, the Volunteer Board members of Polk County, North Carolina, embody the spirit of community dedication, serving as an essential cornerstone in advancing initiatives and fostering growth within the county; and

WHEREAS, the efforts of Polk County Volunteer Board members enhance the quality of life for residents, promote unity, and support projects that address vital needs, creating a positive and lasting impact on the local community; and

WHEREAS, these Volunteer Board members have demonstrated unwavering commitment, exceptional leadership, and outstanding service, inspiring others to join in the shared mission of community advancement; and

WHEREAS, the Volunteer Board members continually exemplify the values of generosity, compassion, and civic responsibility, enriching the lives of others through their dedication and hard work;

NOW, THEREFORE, BE IT RESOLVED, that the Polk County Board of Commissioners expresses its gratitude and appreciation to the Volunteer Board members for their contributions and commitment to the community.

Approved this the ____ day of _____ , _____.

POLK COUNTY BOARD
OF COMMISSIONERS

_____

Myron Yoder, Chairman

ATTEST:

_____

Kennedy Freeman,
Clerk to the Board

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 8.G

National Public Safety Telecommunicators Proclamation.

ATTACHMENTS

1. Telecommunicator Proclamation

PROCLAMATION RECOGNIZING PUBLIC SAFETY TELECOMMUNICATORS

WHEREAS, emergencies occur every hour of every day that require response from law enforcement, fire and rescue personnel, and/or emergency medical services; and

WHEREAS, the prompt response of the correct resources is critical to the life and safety of individuals, and the preservation of property; and

WHEREAS, those who respond to the emergency situation depend upon the detailed information obtained by the telecommunicators from those who dial 911; and

WHEREAS, public safety dispatchers are the first and most critical contact our citizens have with emergency services; and

WHEREAS, public safety dispatchers are a vital link for our responders by monitoring their activities by radio, providing them information and ensuring their safety; and

WHEREAS, public safety dispatchers are substantial contributors to law enforcement, fire and rescue response, and good medical outcomes; and

WHEREAS, in 1990, the United States Congress designated the second full week of April each year as a time to remember the critical role Dispatchers are tasked with in keeping our communities and citizens safe.

NOW, THEREFORE BE IT RESOLVED the Polk County Board of Commissioners does hereby support and recognize the important role of public safety telecommunicators.

Approved this 14th day of April, 2025

POLK COUNTY BOARD
OF COMMISSIONERS

_____

Myron Yoder, Chairman

ATTEST:

_____

Kennedy Freeman, Clerk to the Board

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

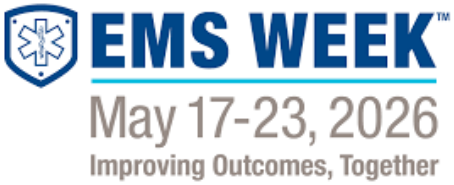
April 20, 2026

AGENDA ITEM # 8.H

Proclamation to Declare May 17-23, 2026 as Emergency Medical Services Week.

ATTACHMENTS

1. EMS Week Proclamation 2026



EMS WEEK PROCLAMATION

To designate the Week of May 17-23, 2026, as Emergency Medical Services Week (EMS Week)

WHEREAS, emergency medical services is a vital public service; and

WHEREAS, the members of emergency medical services teams are ready to provide lifesaving care to those in need 24 hours a day, seven days a week; and

WHEREAS, access to quality emergency care dramatically improved the survival and recovery rate of those who experience sudden illness or injury; and

WHEREAS, emergency medical services fills healthcare gaps by providing important, out-of-hospital care, including preventative medicine, follow-up care, and access to telemedicine; and

WHEREAS, the emergency medical services system consists of first responders, emergency medical technicians, paramedics, emergency medical dispatchers, firefighters, police officers, educators, administrators, pre-hospital nurses, emergency nurses, emergency physicians, trained members of the public, and other out of hospital medical care providers; and

WHEREAS, the members of emergency medical services teams, whether career or volunteer, engage in thousands of hours of specialized training and continuing education to enhance their lifesaving skills; and

WHEREAS, it is appropriate to recognize the value and the accomplishments of emergency medial services providers by designating the Emergency Medical Services Week; now

THEREFORE, I Myron Yoder, Polk County, North Carolina Board of Commissioner Chair, in recognition of this event do hereby proclaim the week of May 17 - 23, 2026, as

EMERGENCY MEDICAL SERVICES WEEK

Approved this the 20th day of April 2026

POLK COUNY BOARD
OF COMMISSIONERS

ATTEST:

Myron Yoder, Chairman

Kennedy Freeman, Clerk to the Board

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 10.A

Adult Care Advisory Committee and Nursing Home Community Advisory Committee - There are two vacancies and one applicant; Stuart Goldstein.

ATTACHMENTS

None

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 10.B

Library Board of Trustees - There is one vacancy and one applicant; Miles Gold.

ATTACHMENTS

None

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

April 20, 2026

AGENDA ITEM # 10.C

Planning Board - There is one vacancy for the Columbus Township and two applicants; Kimberly Daniel, and Teresa "Terri" Morrin.

ATTACHMENTS

None