



Since 1712

HYDE COUNTY

NORTH CAROLINA

Item Number: 26

Meeting Date: 05.07.12

Presenter(s): Corrinne Gibbs

Title: Director

Agency/Dept.: Finance

Item Title: Hurricane Irene Project Budget Ordinance

Attachments: Yes

Description: A project budget ordinance is required to account for the expended funds associated with Hurricane Irene recovery.

Times Read: First

Impact on Budget: Increases the budget

Recommendation: Approve

MOTION MADE BY:

_____ A. Byrd
 _____ B. Swindell
 _____ D. Styron
 _____ D. Tunnell
 _____ S. Spencer

MOTION SECONDED BY:

_____ A. Byrd
 _____ B. Swindell
 _____ D. Styron
 _____ D. Tunnell
 _____ S. Spencer

Vote:

A. Byrd
 B. Swindell
 D. Styron
 D. Tunnell
 S. Spencer

Aye

Nay

HYDE COUNTY
HURRICANE IRENE RECOVERY
PROJECT BUDGET ORDINANCE
2012-05-05

Be it ordained by the Hyde County Board of Commissioners, North Carolina, that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following Project Ordinance is hereby adopted:

Section 1: The project authorized is the Hurricane Irene Recovery and activities associated therein.

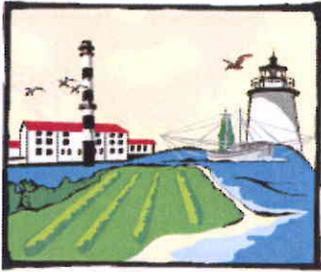
Section 2: The Hyde County staff is hereby directed to proceed with the project and the projected budget contained herein.

Section 3: The following revenues and resources are anticipated to be available to complete the project activities:

<u>Hurricane Irene Recovery</u>	
FEMA Grant	\$ 99,215.84
NC Emergency Management	33,071.95
Insurance	266,972.77
Sherriff Grant	9,707.04
<u>Transfer from Other Funds</u>	<u>2,979,516.98</u>
Total Funds	\$3,388,484.58

Section 4: The following amounts are appropriated for the project activities:

<u>Hurricane Irene Recovery</u>	
Hurricane Irene Overtime	\$ 103,783.24
FICA	9,862.99
Group Insurance	7,990.58
Retirement	5,358.44
Retirement Law	1,103.50
Utilities	1,283.35
Travel	9,599.96
Building Repairs	285,992.29
Supplemental Law	747.88
Hurricane Irene Part Time Salary	26,802.50
Gas, Oil and Tires	1,006.97
Supplies	18,000.96
Vector Control	40,755.20
Sewer Spray Field	1,329,506.38
Road Debris	1,731,432.52
VFD	54,840.09
Contract	13,134.54
Equipment	59,313.25
Mutual Aid	81,007.22
<u>Sheriff Guard</u>	<u>9,707.04</u>
Total Expenditures	\$3,791,228.90



HYDE COUNTY

NORTH CAROLINA

Item Number: 27

Meeting Date: 05.07.12

Presenter(s): Corrinne Gibbs

Title: Director

Agency/Dept.: Finance

Item Title: Contract to Audit County Financial Records

Attachments: Yes

Description: The Finance Officer and County Manager recommend that the services of Andrew Harris, CPA, be retained to provide the audit of the County's financial operations for 2011-2012 at a cost of \$27,000. Mr. Harris has provided excellent customer service during the past year and has gone above and beyond his contract requirements to provide assistance.

Times Read: First

Impact on Budget: Does not increase the budget

Recommendation: Approve

MOTION MADE BY:

_____ A. Byrd
 _____ B. Swindell
 _____ D. Styron
 _____ D. Tunnell
 _____ S. Spencer

MOTION SECONDED BY:

_____ A. Byrd
 _____ B. Swindell
 _____ D. Styron
 _____ D. Tunnell
 _____ S. Spencer

Vote:

A. Byrd
 B. Swindell
 D. Styron
 D. Tunnell
 S. Spencer

Aye

Nay

CONTRACT TO AUDIT ACCOUNTS
Of Hyde County

Governmental Unit

On this 2nd day of May, 2012, Andrew Harris, CPA
Auditor

3729-7 W. Wilson St., Farmville, NC 27828

Mailing Address

_____ hereinafter referred to as

the Auditor, and Board of Commissioners of Hyde County, hereinafter referred

Governing Board

Governmental Unit

to as the Governmental Unit, agree as follows:

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit for the period beginning July 1, 2011, and ending June 30, 2012. 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 discretely presented component units, 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 Circular A-133 and the State Single Audit Implementation Act, the auditor shall perform a Single Audit. This audit and all associated workpapers 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 LGC. If the audit and/or workpapers 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.
3. This contract contemplates an unqualified opinion being rendered. If financial statements are not prepared in accordance with generally accepted accounting principles (GAAP), or the statements fail to include all disclosures required by GAAP, please provide an explanation for that departure from GAAP in an attachment.
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*, July 2007 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 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 Local Government Commission 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 any Local Government Units without first contacting the Secretary of the Local Government Commission for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards*, 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 SLGFD within four months of fiscal year end. Audit report is due on: October 31, 2012. 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 Local Government Commission 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 the systems relate to accountability of funds, adherence to budget requirements, and adherence to law requirements. In addition, 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 325 of the *AICPA Professional Standards*. The Auditor shall file a copy of that report with the Secretary of the Local Government Commission.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the Local Government Commission. This includes annual or special audits, agreed upon procedures related to Internal Control, bookkeeping or other assistance necessary to prepare the 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 Local Government Commission. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] The process for invoice approval has changed. All invoices for Audit work must be submitted by email in PDF format to the Secretary of the Local Government Commission for approval. The invoices must be emailed to: lgc.invoices@nctreasurer.com

Email Subject line should read "unit name – invoice. The PDF invoice marked approved with approval date will be returned by email to the Auditor for them to present to the Local Government 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 agreement, the Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the Local Government Commission, the following 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:

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

Audit \$27,000

Preparation of the annual financial statements _____

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) auditors 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 \$20,250~~ _____

10. The auditor working with a local governmental unit that has outstanding revenue bonds will include in the notes to the audited financial statements, whether or not required by the revenue bond documents, 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 Local Government Commission simultaneously with the local government's audited financial statements unless otherwise specified in the bond documents.
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 generally accepted accounting principles, (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 Local Government Commission 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 Unit of Government 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 Local Government Commission. The pre-issuance report must accompany the audit report upon submission to the Local Government Commission.
13. The Auditor shall electronically submit the report of audit to the Local Government Commission when (or prior to) submitting the invoice for services rendered. The report of audit, as filed with the Secretary of the Local Government Commission, becomes a matter of public record for inspection and review in the offices of the Secretary by any interested parties. Any subsequent revisions to these reports must be sent to the Secretary of the Local Government Commission. These audited financial statements are used in the preparation of Official Statements for debt offerings (the auditors' opinion is not included), by municipal bond rating services, to fulfill secondary market disclosure requirements of the Securities and Exchange Commission, and other lawful purposes of the government, without subsequent consent of the auditor. If it is determined by the Local Government Commission that corrections need to be made to the unit's financial statements they should be provided within three days of notification unless, another time frame is agreed to by the Local Government Commission.

The Local Government Commission's process for submitting contracts, audit reports and Invoices are subject to change. Auditors should use the submission process in effect at the time of submission.

In addition, if the North Carolina Office of the State Auditor designates certain programs to be audited as major programs, a turnaround document and a representation letter addressed to the State Auditor shall be submitted to the Local Government Commission.

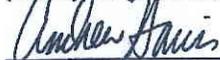
14. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the Local Government Commission, this agreement 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, signed and dated by all parties and pre-audited if the change includes a change in audit fee. This document and a written explanation of the change must be submitted by email in PDF format to the Secretary of the Local Government Commission for approval. The portal address to upload your amended contract and Letter of explanation documents is <http://nctreasurer.slgfd.leapfile.net> No change shall be effective unless approved by the Secretary of the Local Government Commission, the Governing Board, and the Auditor.

16. Whenever the Auditor uses an engagement letter with the client, Item 17 is to be completed by referencing the engagement letter and attaching a copy of the engagement letter to the contract to incorporate the engagement letter into 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 are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 22 of this contract. Engagement letters containing indemnification clauses will not be approved by the Local Government Commission.
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. A separate contract must be executed for each component unit which is a local government and for which a separate audit report is issued.
19. The contract must be executed, pre-audited, physically signed by all parties and submitted in PDF format including unit and auditor signatures to the Secretary of the Local Government Commission. 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 March 5, 2012. These instructions are subject to change. Please check the NC Treasurer's web site at www.nctreasurer.com for the most recent instructions.
20. The contract is not valid until it is approved by the Local Government Commission. The staff of the Local Government Commission shall notify the 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 Local Government Commission.
22. All of the above paragraphs are understood and shall apply to this agreement, except the following numbered paragraphs shall be deleted: (See Item 16.)
23. **All communications regarding Audit contract requests for modification or official approvals will be sent to the email Addresses provided in the following areas.**

Audit Firm Signature:
Firm Andrew Harris, CPA

By Andrew Harris

(Please type or print name)



(Signature of authorized audit firm representative)

Email Address of Audit Firm:

andrew@andrewharriscpa.com

Date May 2, 2012

Unit Signatures:

By _____

(Please type or print name and title)

(Signature of Mavor/Chairperson of governing board)

Date _____

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

Unit Signatures (continued):

By _____

(Chair of Audit Committee- please type or print name)

(Signature of Audit Committee Chairperson)

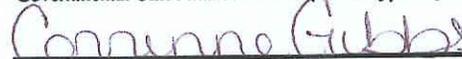
Date _____

(If unit has no audit committee, this section should be marked "N/A.")

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

Corrinne Gubbs

Governmental Unit Finance Officer (Please type or print name)



(Signature)

Email Address of Finance Officer

cgubbs@hydecountync.gov

Date 5/3/2012

(Preaudit Certificate must be dated.)

Andrew Harris, CPA

3729-7 W. Wilson St.

Farmville, NC 27828

Phone (252) 813-9988

Phone (252) 753-2636

E-mail andrew@andrewharriscpa.com

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May 2, 2012

Hyde County
PO Box 188
30 Oyster Creek Rd
Swan Quarter, NC 27885

I am pleased to confirm my understanding of the services I am to provide Hyde County for the year ended June 30, 2012. I 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, which collectively comprise the basic financial statements, of Hyde County as of and for the year ended June 30, 2012. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Hyde County'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 my engagement, I will apply certain limited procedures to Hyde County'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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me 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) OPEB

Supplementary information other than RSI also accompanies Hyde County's financial statements. I will subject the following supplementary information to the auditing procedures applied in my 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 will provide an opinion on it in relation to the financial statements as a whole:

- 1) Schedule of expenditures of federal awards.

Audit Objectives

The objective of my audit is the expression of opinions as to whether your basic 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 related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Member American Institute of Certified Public Accountants
Member North Carolina Association of Certified Public Accountants

The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

My 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 OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures I consider necessary to enable me to express such opinions and to render the required reports. If my opinions on the financial statements or the Single Audit compliance opinions are other than unqualified, I will fully discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, I will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter my assistance with preparation of the financial statements and the schedule of expenditures of federal awards 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 are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services I provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Hyde County and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to me and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to me in the representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing me 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 entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for my review on June 30, 2012.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains and indicates that I have reported on the supplementary information. You also agree to present the supplementary information with the audited financial statements.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for me 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 me 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 my 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.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. I will plan and perform the audit to obtain reasonable rather than absolute 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 entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because I 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 me. 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, I will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to my attention. I will also inform you of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential, and of any material abuse that comes to my attention. I will include such matters in the reports required for a Single Audit. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditor.

My 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. I 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 my audit, I will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Controls

My audit will include obtaining an understanding of the entity 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 I 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. My 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 me report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, I will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that I consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, my 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 my report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, I 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 OMB Circular A-133.

Audit Procedures—Compliance

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

OMB Circular A-133 requires that I also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. My procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* and related addenda for the types of compliance requirements that could have a direct and material effect on each of Hyde County's major programs. The purpose of these procedures will be to express an opinion on Hyde County's compliance with requirements applicable to each of its major programs in my report on compliance issued pursuant to OMB Circular A-133.

Engagement Administration, Fees, and Other

I may from time to time, and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I 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 I am 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, I will remain responsible for the work provided by any such third-party service providers.

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

At the conclusion of the engagement, I will complete the appropriate sections of the Data Collection Form that summarizes my audit findings. It is management's responsibility to 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. I will coordinate with you the electronic submission and certification. If applicable, I will provide copies of my report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Andrew Harris, CPA and constitutes confidential information. However, pursuant to authority given by law or regulation, I may be requested to make certain audit documentation available to an oversight agency 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. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Andrew Harris, CPA personnel. Furthermore, upon request, I 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 or for any additional period requested by the oversight agency or entity. If I am aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, I will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

I expect to begin my audit on approximately June 1, 2012 and to issue my reports no later than October 31, 2012. Andrew Harris is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. My fee for these services will be at my standard hourly rates will not exceed \$27,000. My standard hourly rates vary according to the degree of responsibility involved

and the experience level of the personnel assigned to your audit. My invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with my firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me 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, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

Government Auditing Standards require that I provide you with a copy of my most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. My 2012 peer review report accompanies this letter.

I appreciate the opportunity to be of service to Hyde County and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign the enclosed copy and return it to the Local Government Commission.

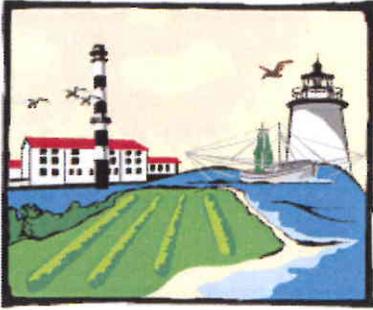
Very truly yours,

A handwritten signature in black ink that reads "Andrew Hain, CPA". The signature is written in a cursive style with a large initial 'A'.

RESPONSE:

This letter correctly sets forth the understanding of Hyde County.

By:
Title:
Date:



Since 1712

HYDE COUNTY

NORTH CAROLINA

Item Number: 28

Meeting Date: 05.07.12

Presenter(s): Mazie Smith

Title: County Manager

Agency/Dept.: County of Hyde

Item Title: Budget Transfers

Attachments: Yes

Description: Various Departments have submitted budget transfers that were approved by the County Manager with the authority granted in the 2011-2012 Budget Ordinance, Article XIX, Section 1. Attached you will find eleven transfers approved by the Manager. You will also find eight transfers for consideration by the board.

Times Read: First

Impact on Budget: Only the transfer for DSS increases the budget.

Recommendation: Approve

MOTION MADE BY:

_____ A. Byrd
 _____ B. Swindell
 _____ D. Styron
 _____ D. Tunnell
 _____ S. Spencer

MOTION SECONDED BY:

_____ A. Byrd
 _____ B. Swindell
 _____ D. Styron
 _____ D. Tunnell
 _____ S. Spencer

Vote:

A. Byrd
 B. Swindell
 D. Styron
 D. Tunnell
 S. Spencer

Aye

Nay

HYDE COUNTY BOARD OF COMMISSIONERS
2010 20011 BUDGET REVISIONS

MEETING DATE
05/07/2012

"+" EXP BUDGET "-" EXP BUDGET
"-." REV BUDGET "+." REV BUDGET

(FO USE) BR#	IDT#	DEPARTMENT	ACCOUNT #	LINE ITEM ACCOUNT NAME / EXPLANATION	DEBIT	CREDIT
		DSS	106100.5713	CONTRACT-CHILD SUPPORT		\$ 8,100.00
		DSS	106100.7400	EQUIPMENT	\$ 8,100.00	
				MONIES TRANSFERRED INTERDEPARTMENTALLY TO COVER COST OF REQUIRED SERVER INSTALLATION		
				DOES NOT INCREASE BUDGET		
						\$ -

REQUESTED BY Horia C. Spencer DATE 4 / 30 / 12

(CO MGR) 4 / 30 / 12 (BUDGET AIR)

(CLERK) Marye [Signature]
DATE 4 / 30 / 12

ENTERED IN SYSTEM _____ DATE _____
(FINANCE OFFICER)

**HYDE COUNTY BOARD OF COMMISSIONERS
2011/2012 BUDGET REVISIONS**

MEETING DATE 5/7/2012					
(FO USE) BR # OR IDT#	DEPARTMENT	ACCOUNT #	LINE ITEM ACCOUNT NAME / EXPLANATION	"+" EXP BUDGET	"-." EXP BUDGET
				"-." REV BUDGET	"+" REV BUDGET
				DEBIT	CREDIT
36-12	Health - Communicable Diseases	10-5850.1200	Postage	\$ 25.00	
		10-5850.4501	Contract Pungo District Hospital	\$ 175.00	
		10-5850.4502	Contract Pharmacy	\$ 50.00	
		10-5850.4600	Medical Supplies		\$ 250.00
				\$ 250.00	\$ 250.00
			Transferring funds from Medical Supplies line into Postage, Contract PDH and Contract Pharmacy lines in Communicable Diseases program to allow sufficient funds available in those lines through the end of the current fiscal year. As this is strictly a transfer between line items, it does not increase the budget for Communicable Diseases program.		

REQUESTED Wesley Smith DATE 4-24-12
Angie Smith 5-3-12
 APPROVED. CO MANAGER CO COMMISSIONER-CHAIR CLERK TO THE BOARD
 ENTERED LEDGER/DATE _____

Division of Public Health Agreement Addendum FY 11-12

Hyde County Health Department
Local Health Department Legal Name

WCH - Children and Youth
DPH Section/Branch Name

875 - Motivational Interviewing Training
Activity Number and Description

Marshall Tyson, 919-707-5640
 marshall.tyson@dhhs.nc.gov
DPH Program Contact Name, Telephone
 Number (with area code) and Email

04/15/2012 - 05/31/2012
Service Period

DPH Program Signature Date
 (only required for negotiable agreement
 addendum)

05/01/2012 - 06/30/2012
Payment Period

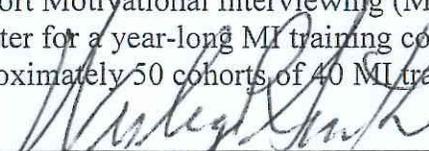
- Original Agreement Addendum
 Agreement Addendum Revision # _____ (Please do not put the Aid to County BE revision # here.)

I. Background:

The Children and Youth Branch in the Women's and Children's Health Section of the Division of Public Health develops, implements, promotes and monitors programs and services that are consistent with Title V goals to protect and enhance the health and well being of children and their families. There is a strong emphasis on preventive health services.

The Branch primarily focuses on ensuring health services for children, including the following: parenting education, nutrition, well child care, school health, genetic services, newborn screening, child care health consultation, developmental screening, early intervention, transition, linkages with medical homes, screening and treatment clinics, resource lines, Health Check/NC Health Choice, and children/youth/families with special health care needs.

The Children and Youth and Women's Health Branches are providing funding to local health departments to support Motivational Interviewing (MI) training. In partnership with Southern Regional AHEC, staff will register for a year-long MI training course to begin in the Spring 2012 (MI Trainees). There will be approximately 50 cohorts of 40 MI trainees across the state. A cohort will be in or near every county in the



 Health Director Signature (use blue ink)

4-25-12

 Date

Local Health Department to complete: (If follow up information is needed by DPH)	LHD program contact name: <u>LUANA GIBBS RN PHN SUPV. I</u> Phone number with area code: <u>252-926-4398</u> Email address: <u>lgibbs@hydehealth.com</u>
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Signature on this page signifies you have read and accepted all pages of this document.

state. In addition there will be one or more MI Champions trained across the state for each health department. Funding will be provided to each health department to cover the registration cost of each MI Trainee and MI Champion per the application submitted by the Health Department. The Southern Regional AHEC will handle registrations and coordinate the training schedule. Registrations will be non-refundable, but may be transferred to another staff person in the event of a vacancy or new hire. The fee is a one-time payment that will cover the entire year of training.

Care managers and supervisors working in the Pregnancy Care Management (OBCM) and Care Coordination for Children (CC4C) Programs are strongly encouraged to attend the training and will receive priority during the registration process. It is expected that sufficient funding will be available to train other clinical disciplines including child health nurses, maternal health nurses, family planning nurses, school nurses supported through the School Nurse Funding Initiative or Child and Family Support teams, NFP and home visiting staff and those hired by the health department using local or other funds, etc.

“Motivational Interviewing (MI) is now established as an evidence-based practice. It focuses on exploring and resolving ambivalence and centers on motivational processes within the individual that facilitate change. The method differs from more “coercive” or externally---driven methods for motivating change as it does not impose change (that may be inconsistent with the person's own values, beliefs or wishes); but rather supports change in a manner congruent with the person's own values and concerns. The most recent definition of Motivational Interviewing (2009) is: **“...a collaborative, person—centered form of guiding to elicit and strengthen motivation for change.”**

“Motivational Interviewing is grounded in a respectful stance with a focus on building rapport in the initial stages of the client-provider relationship. A central concept of MI is the identification, examination, and resolution of ambivalence about changing behavior. MI is a collaborative conversation to strengthen a person’s own motivation for and commitment to change. MI is a person-centered conversation method for addressing the common problem of ambivalence about change.”

Motivational Interview Training is appropriate for all staff who engage in direct-client services.

II. Purpose:

The purpose of this agreement is to provide funding to support registrations for local health department staff and other local community partners to register and participate in Motivational Interviewing training.

III. Scope of Work and Deliverables:

The Contractor shall for 4 Motivational Interviewing Trainees and 0 Motivational Interviewing Champions:

1. Register and pay registration fees for the following staff for Motivational Interviewing training:

Note: The registration link will be posted on the Internet by Southern Regional AHEC. Notification of the posting will be sent to health directors via the “phleaders listserv.”

- a. Pregnancy Care Managers (OBCM) (priority);
- b. Child Care Coordination (CC4C) (priority);
- c. Child Health, Maternal and Family Planning;
- d. School Health Nurses;

- e. Child and Family Support Teams;
- f. Home Visiting;
- g. Baby Love and Baby Love Plus; and/or
- h. Other local partner staff.

2. Assure the following:

- a. That funds can be received, budgeted and expended in the timeframe of April 15, 2012 – May 31, 2012.
- b. That Pregnancy Care Managers (OBCM) and Care Coordination for Children (CC4C) care managers will be given priority when registering staff for MI training.
- c. That registrations and payments will be made in a timely way that all transactions are completed by the end of May 2012 such that the health department can be reimbursed by the Division of Public Health by June 30, 2012.
- d. That registrations are transferrable to other staff or local partners upon a vacancy or new hiring.
- e. That registered health department MI Trainees and MI Champions are supported in their attendance in the training by time away from the office/clinic and travel costs. (Training sites will be conveniently located in or near every health department in the state.)

IV. Performance Measures/Reporting Requirements:

The Contractors shall adhere to the following performance measures:

- 1. Register staff as MI Trainees at the rate of \$263.31 per person and MI Champions at the rate of \$1,793.31 per person.

The Contractor shall adhere to the following reporting requirements:

- 1. Report expenditures in the WIRM corresponding to the funds expended for MI registrations during April and May 2012.

V. Performance Monitoring and Quality Assurance:

This contract will be monitored according to the following plan:

Deliverables shall be monitored by review of required reports. If the LHD is deemed out of compliance, program staff shall provide technical assistance, and funds may be withheld until LHD is back in compliance with deliverables. If technical assistance does not prove beneficial, the contract may then be terminated.

VI. Funding Guidelines or Restrictions: (if applicable)

Funds can only be used for registrations for Motivational Interviewing training for MI Trainees or MI Champions.

Allocation Page

Waiting for Program User Approval

Fiscal Year: 11/12

Estimate Number: 0

		AA	875 1271 5021 AP Payment Period 05/09-06/30 Service Period 04/09-05/31	875 13A1 5107 00 Payment Period 05/09-06/30 Service Period 04/09-05/31	Proposed Total	New Total
01 ALAMANCE	*	0	\$0.00	\$78,665.00	\$78,665.00	\$78,665.00
D1 ALBEMARLE REG	*	0	\$0.00	\$8,955.00	\$8,955.00	\$8,955.00
02 ALEXANDER	*	0	\$0.00	\$2,900.00	\$2,900.00	\$2,900.00
04 ANSON	*	0	\$0.00	\$2,635.00	\$2,635.00	\$2,635.00
D2 APPALACHIAN	*	0	\$0.00	\$3,690.00	\$3,690.00	\$3,690.00
07 BEAUFORT	*	0	\$0.00	\$4,955.00	\$4,955.00	\$4,955.00
09 BLADEN	*	0	\$6,320.00	\$0.00	\$6,320.00	\$6,320.00
10 BRUNSWICK	*	0	\$5,745.00	\$0.00	\$5,745.00	\$5,745.00
11 BUNCOMBE	*	0	\$11,800.00	\$0.00	\$11,800.00	\$11,800.00
12 BURKE	*	0	\$8,640.00	\$0.00	\$8,640.00	\$8,640.00
13 CABARRUS	*	0	\$4,215.00	\$0.00	\$4,215.00	\$4,215.00
14 CALDWELL	*	0	\$15,650.00	\$0.00	\$15,650.00	\$15,650.00
16 CARTERET	*	0	\$1,580.00	\$0.00	\$1,580.00	\$1,580.00
17 CASWELL	*	0	\$2,585.00	\$0.00	\$2,585.00	\$2,585.00
18 CATAWBA	*	0	\$6,850.00	\$0.00	\$6,850.00	\$6,850.00
19 CHATHAM	*	0	\$7,375.00	\$0.00	\$7,375.00	\$7,375.00
20 CHEROKEE	*	0	\$1,580.00	\$0.00	\$1,580.00	\$1,580.00
22 CLAY	*	0	\$2,635.00	\$0.00	\$2,635.00	\$2,635.00
23 CLEVELAND	*	0	\$22,500.00	\$0.00	\$22,500.00	\$22,500.00
24 COLUMBUS	*	0	\$6,010.00	\$0.00	\$6,010.00	\$6,010.00
25 CRAVEN	*	0	\$5,220.00	\$0.00	\$5,220.00	\$5,220.00
26 CUMBERLAND	*	0	\$10,435.00	\$0.00	\$10,435.00	\$10,435.00
28 DARE	*	0	\$2,635.00	\$0.00	\$2,635.00	\$2,635.00
29 DAVIDSON	*	0	\$5,005.00	\$0.00	\$5,005.00	\$5,005.00
30 DAVIE	*	0	\$6,010.00	\$0.00	\$6,010.00	\$6,010.00
31 DUPLIN	*	0	\$8,115.00	\$0.00	\$8,115.00	\$8,115.00
32 DURHAM	*	0	\$15,175.00	\$0.00	\$15,175.00	\$15,175.00
33 EDGEcombe	*	0	\$6,535.00	\$0.00	\$6,535.00	\$6,535.00
34 FORSYTH	*	0	\$12,330.00	\$0.00	\$12,330.00	\$12,330.00
35 FRANKLIN	*	0	\$2,370.00	\$0.00	\$2,370.00	\$2,370.00
36 GASTON	*	0	\$14,120.00	\$0.00	\$14,120.00	\$14,120.00
38 GRAHAM	*	0	\$2,635.00	\$0.00	\$2,635.00	\$2,635.00
D3 GRAN-VANCE	*	0	\$9,220.00	\$0.00	\$9,220.00	\$9,220.00
40 GREENE	*	0	\$3,425.00	\$0.00	\$3,425.00	\$3,425.00
41 GUILFORD	*	0	\$27,450.00	\$0.00	\$27,450.00	\$27,450.00
42 HALIFAX	*	0	\$10,485.00	\$0.00	\$10,485.00	\$10,485.00
43 HARNETT	*	0	\$4,165.00	\$0.00	\$4,165.00	\$4,165.00
44 HAYWOOD	*	0	\$2,900.00	\$0.00	\$2,900.00	\$2,900.00
45 HENDERSON	*	0	\$15,175.00	\$0.00	\$15,175.00	\$15,175.00
46 HERTFORD	*	0	\$5,480.00	\$0.00	\$5,480.00	\$5,480.00
47 HOKE	*	0	\$9,645.00	\$0.00	\$9,645.00	\$9,645.00
48 HYDE	*	0	\$1,055.00	\$0.00	\$1,055.00	\$1,055.00
49 IREDELL	*	0	\$4,165.00	\$0.00	\$4,165.00	\$4,165.00
50 JACKSON	*	0	\$5,745.00	\$0.00	\$5,745.00	\$5,745.00
51 JOHNSTON	*	0	\$4,215.00	\$0.00	\$4,215.00	\$4,215.00
52 JONES	*	0	\$0.00	\$0.00	\$0.00	\$0.00
53 LEE	*	0	\$7,375.00	\$0.00	\$7,375.00	\$7,375.00
54 LENOIR	*	0	\$5,005.00	\$0.00	\$5,005.00	\$5,005.00
55 LINCOLN	*	0	\$1,320.00	\$0.00	\$1,320.00	\$1,320.00
56 MACON	*	0	\$1,845.00	\$0.00	\$1,845.00	\$1,845.00
57 MADISON	*	0	\$4,905.00	\$0.00	\$4,905.00	\$4,905.00
D4 MARTYR-WASH	*	0	\$5,795.00	\$0.00	\$5,795.00	\$5,795.00
60 MECKLENBURG	*	0	\$12,280.00	\$0.00	\$12,280.00	\$12,280.00
62 MONTGOMERY	*	0	\$3,425.00	\$0.00	\$3,425.00	\$3,425.00

CONTRACTS
APR 09 2012

63 MOORE	*	0	\$0.00	\$0.00	\$0.00	\$0.00
64 NASH	*	0	\$4,740.00	\$0.00	\$4,740.00	\$4,740.00
65 NEW HAMPSHIRE MANNOVER	*	0	\$7,060.00	\$0.00	\$7,060.00	\$7,060.00
66 HEAT HAMPTON	*	0	\$5,530.00	\$0.00	\$5,530.00	\$5,530.00
67 ONSLOW	*	0	\$18,285.00	\$0.00	\$18,285.00	\$18,285.00
68 ORANGE	*	0	\$9,645.00	\$0.00	\$9,645.00	\$9,645.00
69 PAMLICO	*	0	\$7,060.00	\$0.00	\$7,060.00	\$7,060.00
71 PENDER	*	0	\$3,425.00	\$0.00	\$3,425.00	\$3,425.00
73 PERSON	*	0	\$8,430.00	\$0.00	\$8,430.00	\$8,430.00
74 PITT	*	0	\$8,115.00	\$0.00	\$8,115.00	\$8,115.00
76 RANDOLPH	*	0	\$4,215.00	\$0.00	\$4,215.00	\$4,215.00
77 RICHMOND	*	0	\$14,700.00	\$0.00	\$14,700.00	\$14,700.00
78 ROBESON	*	0	\$27,450.00	\$0.00	\$27,450.00	\$27,450.00
79 ROCKINGHAM	*	0	\$2,635.00	\$0.00	\$2,635.00	\$2,635.00
80 ROWAN	*	0	\$2,635.00	\$0.00	\$2,635.00	\$2,635.00
D5 R-P-M	*	0	\$30,610.00	\$0.00	\$30,610.00	\$30,610.00
82 SAMPSON	*	0	\$11,750.00	\$0.00	\$11,750.00	\$11,750.00
83 SCOTLAND	*	0	\$3,160.00	\$0.00	\$3,160.00	\$3,160.00
84 STANLY	*	0	\$10,435.00	\$0.00	\$10,435.00	\$10,435.00
85 STOKES	*	0	\$2,635.00	\$0.00	\$2,635.00	\$2,635.00
86 SURRY	*	0	\$5,220.00	\$0.00	\$5,220.00	\$5,220.00
87 SWAIN	*	0	\$1,580.00	\$0.00	\$1,580.00	\$1,580.00
D6 TOE RIVER	*	0	\$14,910.00	\$0.00	\$14,910.00	\$14,910.00
88 TRANSYLVANIA	*	0	\$2,585.00	\$0.00	\$2,585.00	\$2,585.00
90 UNION	*	0	\$3,425.00	\$0.00	\$3,425.00	\$3,425.00
92 WAKE	*	0	\$20,390.00	\$0.00	\$20,390.00	\$20,390.00
93 WARREN	*	0	\$3,110.00	\$0.00	\$3,110.00	\$3,110.00
96 WAYNE	*	0	\$19,340.00	\$0.00	\$19,340.00	\$19,340.00
97 WILKES	*	0	\$2,900.00	\$0.00	\$2,900.00	\$2,900.00
98 WILSON	*	0	\$3,950.00	\$0.00	\$3,950.00	\$3,950.00
99 YADKIN	*	0	\$1,055.00	\$0.00	\$1,055.00	\$1,055.00
Totals			\$600,125.00	\$101,800.00	\$701,925.00	\$701,925.00

Signature and Date - DPH Program Administrator

Grant/Coyne 4-9-12

Signature and Date- DPH Section Chief

Peter Andrus 4/9/12

Signature and Date- DPH Contracts Office

Rebecca Miller 4-10-12

Signature and Date - Division of Public Health Budget Officer

Sara Williams Brown 4-12-12

*SR
4/12/12*