2019 Unit Assistance List (Based on June 30, 2018 Audited Financial Data)

MUNICIPALITIES						pterriber 10, 2								
Ahotskie Hertford V 3 1 3 1 NOT ON UAL FOR 2016 Andrews Cherokee N 1 2 2 1 1 1 2 2 1 Adkinson Pender V 1 3 2 1 3 3 1 3 3 Bald Head Island Brunvick V 1 3 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Bath Beaufort V 1 3 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Beltheel Pit 3 2 3 2 1 2 2 1 2	Units	County		Control	Issues General Fund	Issues Water/Sewer		Control	Issues General Fund	Issues Water/Sewer		Control	Issues General Fund	Issues Water/Sewer
Andrews Andrews Cherokee	MUNICIPALITIES													
Argier Harnett	Ahoskie	Hertford	Ψ	1	1	1		3	1	1		1	NOT ON UAL FOR 20:	16
Akkinson Pender	Andrews	Cherokee	1	1	2	1		1	1	1		2	2	1
Bald Head Island Brunwick Bath Beaufort Country Beaufort Beaufort Country Beaufort Beaufort Country Beaufort Beaufor Beaufort Beaufort	Angier	Harnett	Ψ	2	2	3	_		NOT ON UAL IN 201	.7		1	NOT ON UAL FOR 20:	16
Selfor	Atkinson	Pender	•	1	3	2		1	3	3		1	3	3
Belhaven Beaufort ↑ 2 3 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 3 2 1 2 2 2 1 2 2 2 2 1 2 2 2 1 2 2 2 1 2 2 2 2 1 2 2 2 1 2 2 2 1 3 2 2 3 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 2 3 3 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 2 3 1 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 2 3 1 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 2 3	Bald Head Island	Brunwick	•	1	3	2	_		NOT ON UAL IN 201	7	_	1	NOT ON UAL FOR 20:	16
Dethel	Bath	Beaufort	•	1	1	1		2	2	1		1	2	2
Boardman	Belhaven	Beaufort	1	2	3	2		1	2	1		1	2	1
Solton	Bethel	Pitt	→	2	3	1		1	2	2		1	2	1
Proadway Lee	Boardman	Columbus	-	1	2	1		1	2	1		1	2	1
Candor Montgomery Image: Candor of Cardor of Car	Bolton	Columbus	•	2	2	1		2	2	2		2	1	2
Casar Cleveland 2 1 NA NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Cerro Gordo Columbus 1 2 1 3 1 NOT ON UAL FOR 2016 Chimney Rock Rutherford 2 3 1 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Colerain Bertie 2 3 1 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Creswell Washington 2 3 1 2 3 1 1 3 1 Dover Craven 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 2 1 2	Broadway	Lee	•	2	3	2			NOT ON UAL IN 201	.7		1	NOT ON UAL FOR 20:	16
Casar Cleveland 2 1 NA NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Cerro Gordo Columbus 1 2 1 3 1 NOT ON UAL FOR 2016 Chimney Rock Rutherford 2 3 1 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Colerain Bertie 2 3 1 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Creswell Washington 2 3 1 2 3 1 1 3 1 Dover Craven 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 2 1 2	Candor	Montgomery	•	1	3	2			NOT ON UAL IN 201	.7		1	NOT ON UAL FOR 20:	16
Cerro Gordo Columbus ↓ 1 2 1 1 3 1 NOT ON UAL FOR 2016 Chimney Rock Rutherford ↓ 2 3 1 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Colerain Bertie ↓ 2 3 1 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Creswell Washington ⇒ 1 3 1 2 3 1 3 1 Dover Craven ⇒ 1 2 1 2 3 1 2 1 3 1 East Acadia Bladen ↓ 2 3 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 East Spencer Rowan ↓ 3 1 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2	Casar			2	1	NA			NOT ON UAL IN 201	.7		1	NOT ON UAL FOR 20:	16
Colerain Bertie ↓ 2 3 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Creswell Washington ↓ 1 3 1 2 3 1 1 3 1 Dover Craven ↓ 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 3 1 1 2 3 1 2 3 1 2 1 2 3 1 2 3 1 2 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2	Cerro Gordo	Columbus	<u> </u>	1	2	1		1	3	1		1	NOT ON UAL FOR 20:	16
Crewell Washington → 1 3 1 2 3 1 1 3 1 Dover Craven → 1 2 1 1 2 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 2 1 1 1 2 1 1 2 2 1 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 </td <td>Chimney Rock</td> <td>Rutherford</td> <th><u> </u></th> <td>2</td> <td>3</td> <td>1</td> <td>_</td> <td></td> <td>NOT ON UAL IN 201</td> <td>.7</td> <td></td> <td>1</td> <td>NOT ON UAL FOR 20:</td> <td>16</td>	Chimney Rock	Rutherford	<u> </u>	2	3	1	_		NOT ON UAL IN 201	.7		1	NOT ON UAL FOR 20:	16
Crewell Washington → 1 3 1 2 3 1 1 3 1 Dover Craven → 1 2 1 1 2 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 2 1 1 1 2 1 1 2 2 1 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 </td <td>Colerain</td> <td>Bertie</td> <th><u> </u></th> <td>2</td> <td>3</td> <td>2</td> <td></td> <td></td> <td>NOT ON UAL IN 201</td> <td>.7</td> <td></td> <td>1</td> <td>NOT ON UAL FOR 20:</td> <td>16</td>	Colerain	Bertie	<u> </u>	2	3	2			NOT ON UAL IN 201	.7		1	NOT ON UAL FOR 20:	16
Dover Craven Dover Do	Creswell	Washington	<u> </u>	1	3	1		2	3	1		1	3	1
East Arcadia Bladen ↓ 2 3 2 NOT ON UAL FOR 2016 East Spencer Rowan ↓ 3 1 1 2 3 1 2 3 1 Elm City Wilson → 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 2 1 1 2 1 2 1 1 2 1 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 2 1 2 2 2 2 3 2 2 2 2 3 2 2 2 2 2 2 2 3 2 2 2 2 3 2 2	Dover	Craven		1	2	1		1	2	1		1	2	1
East Spencer Rowan ↓ 3 1 1 2 3 1 2 3 1 Elm City Wilson ⇒ 2 1 1 2 1 1 2 2 1 1 2 1 1 2 2 2 1 1 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 1 1 1 2 2 1 2 2 2 1 1 2 2 1 2 2 2 1 2 2 2 1 2 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 3 2 2 2 1 2 2 3 2 2 3 2 2 3 2 3 2 3 2 3 3 2 3 3 3 2 3 3 3 3 2 3	East Arcadia	Bladen		2	3	2	_		NOT ON UAL IN 201	.7		1	NOT ON UAL FOR 20:	16
Enfield Halifax ↓ 1 1 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Eureka Wayne ↓ 1 1 1 2 2 1 2 2 1 Everetts Martin ↓ 2 3 1 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Fair Bluff Columbus ↓ 1 1 1 2 2 1 2 3 2 Fairmont Robeson ↓ 3 2 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Falcon Cumberland ↓ 1 3 2 1 3 3 2 3 3 Fontana Dam Graham ↑ 3 2 2 1 3 2 1 3 2 1 3 NOT ON UAL IN 2017 NOT ON UAL FOR 2016	East Spencer	Rowan	•	3	1	1		2	3	1		2	3	1
Eureka Wayne ↓ 1 1 1 2 2 1 2 2 1 Everetts Martin ↓ 2 3 1 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Fair Bluff Columbus ↓ 1 1 1 2 2 1 2 3 2 Fairmont Robeson ↓ 3 2 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Falcon Cumberland ↓ 1 3 2 1 3 3 2 3 3 Fontana Dam Graham ↑ 3 2 2 1 3 2 1 3 NA Four Oaks Johnston ↓ 2 2 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016	Elm City	Wilson	-	2	1	1		2	1	1		2	2	1
Everetts Martin 2 3 1 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Fair Bluff Columbus 1 1 1 2 2 1 2 3 2 Fairmont Robeson 3 2 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Falcon Cumberland 1 3 2 1 3 3 2 3 3 Fontana Dam Graham 3 2 2 1 3 2 1 3 2 1 3 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Four Oaks Johnston 2 2 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016	Enfield	Halifax	Ψ	1	1	2	_		NOT ON UAL IN 201	.7		1	NOT ON UAL FOR 20:	16
Fair Bluff Columbus 1 1 1 1 2 2 2 1 2 3 2 Fairmont Robeson 1 3 2 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Falcon Cumberland 1 3 2 1 3 3 2 3 3 Fontana Dam Graham 3 2 2 1 3 2 1 3 NA Four Oaks Johnston 2 2 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016	Eureka	Wayne	•	1	1	1		2	2	1		2	2	1
Fairmont Robeson 3 2 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Falcon Cumberland 1 3 2 1 1 3 3 2 2 3 3 3 Fontana Dam Graham 1 3 2 2 1 NOT ON UAL IN 2017 NOT ON UAL FOR 2016 Four Oaks	Everetts	Martin	•	2	3	1			NOT ON UAL IN 201	.7		1	NOT ON UAL FOR 20:	16
Falcon Cumberland	Fair Bluff	Columbus	Ψ	1	1	1		2	2	1		2	3	2
Fontana Dam Graham 3 2 2 1 3 2 1 3 NA Four Oaks Johnston ↓ 2 2 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016	Fairmont	Robeson	Ψ	3	2	2			NOT ON UAL IN 201	7		1	NOT ON UAL FOR 20:	16
Four Oaks Johnston 2 2 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016	Falcon	Cumberland	Ψ	1	3	2		1	3	3		2	3	3
Four Oaks Johnston 🛂 2 2 2 NOT ON UAL IN 2017 NOT ON UAL FOR 2016	Fontana Dam	Graham	1	3	2	2		1	3	2		1	3	NA
	Four Oaks	Johnston		2	2	2	•		NOT ON UAL IN 201	7		1	NOT ON UAL FOR 20:	16
Fremont Wayne 🖖 1 2 1 3 2 2 2 2 2 2	Fremont	Wayne	•	1	2	1		3	2	2		2	2	2

2019 Unit Assistance List (Based on June 30, 2018 Audited Financial Data)

					ptember 10, 2							
Units	County		Internal Control Issues ¹	Financial Issues General Fund	Financial Issues Water/Sewer Fund ³		Internal Control Issues ¹	Financial Issues General Fund	Financial Issues Water/Sewer Fund ³	Internal Control Issues ¹	Financial Issues General Fund	Financial Issues Water/Sewer Fund ³
Gamewell	Caldwell	•	3	3	2	•		NOT ON UAL IN 201	.7		NOT ON UAL FOR 20	16
Gaston	Northampton	•	1	2	NA			NOT ON UAL IN 201	.7		NOT ON UAL FOR 20	16
Gatesville	Gates	\Rightarrow	1	3	NA		1	3	NA	1	3	NA
Glen Alpine	Burke	\Rightarrow	3	3	2			NOT ON UAL IN 201	.7	1	3	2
Godwin	Cumberland	Ψ	1	1	2		1	3	2	2	3	1
Greenevers	Duplin	\Rightarrow	3	3	2		3	3	2	3	3	2
Green Level	Alamance	₩	2	2	2			NOT ON UAL IN 201	.7		NOT ON UAL FOR 20	16
Grifton	Pitt	\Rightarrow	3	3	2		3	3	2		NOT ON UAL FOR 20	16
Grover	Cleveland	Ψ	3	2	1			NOT ON UAL IN 201	.7		NOT ON UAL FOR 20	16
Halifax	Halifax	•	1	3	2		2	2	2		NOT ON UAL FOR 20	16
Hamilton	Martin	•	1	3	2			Not on UAL in 2017	7		NOT ON UAL FOR 20	17
Hemby Bridge	Union	\Rightarrow	2	3	NA		2	3	NA	1	3	NA
Henderson	Vance	Ψ	2	3	2			NOT ON UAL IN 201	.7		NOT ON UAL FOR 20	16
Hertford	Perquimans	•	2	3	2			NOT ON UAL IN 201	.7		NOT ON UAL FOR 20	16
Hillsborough	Orange	1	2	3	3			NOT ON UAL IN 201	.7		NOT ON UAL FOR 20	16
Hoffman ⁶	Richmond	⇒	3	3	1		2	1	NA	2	3	NA
Holly Ridge	Onslow	₩	2	3	NA			NOT ON UAL IN 201	.7		NOT ON UAL FOR 20	16
Hookerton	Greene	₩	2	1	2			NOT ON UAL IN 201	.7		NOT ON UAL FOR 20	16
Hot Springs	Madison	1	3	3	1		2	3	1	1	2	1
Kenansville	Duplin	\Rightarrow	2	3	3		2	3	3	2	3	3
Kingstown	Cleveland	\Rightarrow	1	1	1		1	3	1	1	3	1
Lake Santeetlah	Graham	Ψ	3	3	2			NOT ON UAL IN 201	.7		NOT ON UAL FOR 20	16
Landis	Rowan	Ψ	1	1	1		2	2	3	2	2	3
Leggett	Edgecombe	4	2	3	NA			NOT ON UAL IN 201	.7		NOT ON UAL FOR 20	16
Lilesville	Anson	Ψ	3	2	2			NOT ON UAL IN 201	.7		NOT ON UAL FOR 20	16
Lincolnton	Lincoln	Ψ	2	2	3			NOT ON UAL IN 201	.7		NOT ON UAL FOR 20	16
Littleton	Halifax	Ψ	1	2	2			NOT ON UAL IN 201	.7		NOT ON UAL FOR 20	16
Love Valley	Iredell	\Rightarrow	1	1	1		1	1	1	1	1	1
Lumberton	Robeson	Ψ	3	2	2			NOT ON UAL IN 201	.7		NOT ON UAL FOR 20	16
		•										

(Based on June 30, 2018 Audited Financial Data)

Internal	Financial Financial Issues Issues neral Fund Water/Sewer ² Fund ³	Financial Financial Internal Issues Issues Control General Fund Water/Sewer Issues ^I ² Fund ³	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Macclesfield Edgecombe <u>4</u> 2	3 1	1 3 2	2 3 1
Maysville Jones \Rightarrow 1	1 1	1 1 1	1 1 1
Milton Caswell 🖖 3	1 1	3 1 3	1 3 1
Mount Olive Wayne \Rightarrow 2	1 1	2 1 1	NOT ON UAL FOR 2016
Morven Anson 2	3 1	1 3 2	1 3 1
Mufreesboro Hertford 🖖 2	3 3	NOT ON UAL IN 2017	NOT ON UAL FOR 2016
Nashville Nash 🖖 2	2 3	NOT ON UAL IN 2017	NOT ON UAL FOR 2016
Navassa Brunswick 🖖 1	2 1	2 3 1	2 3 1
North Topsail Beach Onslow 🖖 2	2 NA	NOT ON UAL IN 2017	NOT ON UAL FOR 2016
Northwest Brunswick \Rightarrow 2	3 1	2 3 1	NOT ON UAL FOR 2016
Norwood Stanly \Rightarrow 1	2 1	1 2 2	2 2 2
Oak Island Brunswick 🖖 2	3 3	NOT ON UAL IN 2017	NOT ON UAL FOR 2016
Ossipee Alamance \Rightarrow 1	3 1	2 3 1	NOT ON UAL FOR 2016
Pikeville Wayne 🖖 2	1 1	1 3 3	2 3 3
Polkville Cleveland \Rightarrow 1	3 1	1 3 1	1 3 1
Powellsville Bertie \Rightarrow 1	3 1	1 3 1	1 1 1
Proctorville Robeson 🖖 1	3 1	1 3 3	NOT ON UAL FOR 2016
Ramseur Randolph 🖖 2	3 3	NOT ON UAL IN 2017	NOT ON UAL FOR 2016
Red Springs Robeson 1	1 2	2 2 3	NOT ON UAL FOR 2016
Robbins Moore 🖖 3	2 2	NOT ON UAL IN 2017	NOT ON UAL FOR 2016
Roper Washington 1	2	1 1 3	1 1 3
Rosman Transylvania 🖖 2	3 3	NOT ON UAL IN 2017	NOT ON UAL FOR 2016
Saint Pauls Robeson 🖖 1	1 1	2 2 1	2 2 2
Seaboard Northampton \Rightarrow 2	2 2	1 3 3	1 1 3
Seagrove Randolph 🖖 2	2 NA	2 3 NA	1 3 NA
Seven Springs Wayne \Rightarrow 3	3 2	1 3 1	1 3 2
Sharpsburg Nash \Rightarrow 2	3 3	2 3 3	2 3 3
Snow Hill Greene 🖖 1	3 2	NOT ON UAL IN 2017	NOT ON UAL FOR 2016
Speed Edgecombe \Rightarrow 1	3 NA	1 3 NA	NOT ON UAL FOR 2016
Staley Randolph 1	3 NA	1 3 NA	2 3 NA
Stedman Cumberland 🖖 2	3 NA	NOT ON UAL IN 2017	NOT ON UAL FOR 2016
Stovall Granville 🖖 3	3 2	NOT ON UAL IN 2017	NOT ON UAL FOR 2016
Tabor City Columbus 🖖 2	2 3	NOT ON UAL IN 2017	NOT ON UAL FOR 2016
Tar Heel Bladen 🛖 3	2 2	1 3 3	1 3 3

(Based on June 30, 2018 Audited Financial Data)

Units	County		Internal Control Issues ¹	Financial Issues General Fund	Financial Issues Water/Sewer Fund ³	Internal Control Issues	Financial Issues General Fund	Financial Issues Water/Sewer Fund ³	nternal Control	Financial Issues General Fund	Financial Issues Water/Sewer Fund ³
Taylorsville	Alexander	1	3	2	3		NOT ON UAL IN 201	17	1	NOT ON UAL FOR 2	016
Tryon	Polk	^	2	3	3	1	3	2	1	3	3
Taylortown	Moore	Ψ	1	3	1	2	3	1	2	3	1
Walnut Cove	Stokes	Ψ	2	3	3		NOT ON UAL IN 201	17	1	NOT ON UAL FOR 2	016
Whitakers	Nash	Ψ	1	3	3		NOT ON UAL IN 201	17	١	NOT ON UAL FOR 2	016
Whiteville	Columbus	Ψ	2	2	2		NOT ON UAL IN 201	17	1	NOT ON UAL FOR 2	016
Woodfin	Buncombe	\Rightarrow	2	2	NA	2	3	NA	1	3	NA
Total Number of Municipalities	100										
Total Municipalities in each category with a 1 or 2											
rating			8	1 49	73	Ş	51 23	37	4	6 19	30

2019 Unit Assistance List (Based on June 30, 2018 Audited Financial Data)

				ptember 10, 2								
County		Internal Control Issues ¹	Financial Issues General Fund ²	Financial Issues Water/Sewer Fund ³		Internal Control Issues ¹	Financial Issues General Fund ²	Financial Issues Water/Sewer Fund ³	Cor	ntrol	Financial Issues General Fund ²	Financial Issues Water/Sewer Fund ³
•	<u> </u>	1	3	NA			NOT ON UAL IN 201	.7		1	NOT ON UAL FOR 20	16
	->	1	3	2		2	3	2		1	3	2
	•	1	1	3		1	3	3		1	NOT ON UAL FOR 20	16
	4	1	3	3		2	3	3		1	NOT ON UAL FOR 20	16
	1	1	3	3		1	3	3		1	3	3
	⇒	1	3	3		1	3	3		2	3	3
	•	2	3	3			NOT ON UAL IN 201	.7		1	NOT ON UAL FOR 20	16
	•	1	3	2		2	3	3		1	NOT ON UAL FOR 20	19
	•	1	3	2		2	3	2		2	3	2
	•	2	3	NA			NOT ON UAL IN 201	.7		1	NOT ON UAL FOR 20	16
	•	1	1	2			NOT ON UAL IN 201	.7		1	NOT ON UAL FOR 20	16
	•	1	2	2		1	2	2		2	3	3
	•	3	3	2	_		NOT ON UAL IN 201	.7		1	NOT ON UAL FOR 20	16
13												
1												
		1	2 3	6			8 1	3			5 0	2
Chatham	1	2	NA	2		1	NA	2		1	NA	2
Randolph	₩	2	NA	2			NOT ON UAL IN 201	.7		1	NOT ON UAL FOR 20	16
Stanly	=	3	NA	1		3	NA	1		3	NA	1
Wilkes	4	1	NA	1			NOT ON UAL IN 201	.7		1	NOT ON UAL FOR 20	16
3												
			2 0	3			1 0	2			1 0	2
	13 1 Chatham Randolph Stanly Wilkes	Thatham Randolph Stanly	County County Issues	County Internal Control General Fund Issues	Internal Control Issues Issues General Fund Vater/Sewer Fund	Internal Control Issues Issues General Fund Values Values	Internal Control Issues General Fund Water/Sewer Fund Issues Control Issues Control Issues Issues Control Issues Issues Control Issues Is	Internal Control Issues Issues Control Issues Co	Internal Issues Control Contro	Internal Control Issues Control Issu	Internal Control Internal Control Issues Co	Internal Issues Control General Fund Water/Sewer Issues Control General Fund Susues Control General Fund Susues Control Issues Control

(Based on June 30, 2018 Audited Financial Data)

Units Audits not Submitted as of	County	Internal Control Issues ¹	Financial Issues General Fund	Financial Issues Water/Sewer Fund ³	Internal Control Issues ¹	Financial Issues General Fund	Financial Issues Water/Sewer Fund ³	Internal Control Issues ¹	Financial Issues General Fund ²	Financial Issues Water/Sewer Fund ³
	Date of Report									
MUNICIPALITIES										
Askewville	Bertie									
Belville	Brunswick									
Black Creek	Wilson									
Castalia	Nash									
Cofield	Hertford									
Earl	Cleveland									
East Laurinburg	Scotland									
Ellerbe	Richmond									
Franklinville	Randolph									
Magnolia	Duplin									
Newport	Carteret									
Norlina	Warren									
Pollocksville	Jones									
Princeville	Edgecombe									
Ranlo	Gaston									
Richfield	Stanly									
Robersonville	Martin									
Ronda	Wilkes									
Sims	Wilson									
Southport	Brunswick									
Spring Lake	Cumberland									
Surf City	Pender									
Vanceboro	Craven									
Weldon	Halifax									
Winfall	Perquimans									
Total Number of Mu	unicipal Audits Not Submitted	25								

(Based on June 30, 2018 Audited Financial Data)

Units	County		Internal Control Issues ¹	Financial Issues General Fund	Financial Issues Water/Sewer Fund ³	Internal Control Issues ¹	Financial Issues General Fund	Financial Issues Water/Sewer Fund ³	Internal Control Issues ¹	Financial Issues General Fund	Financial Issues Water/Sewer Fund ³
COUNTIES											
Anson County	•										
Greene County											
Northampton County											
Total Number of County Audits Not Submitted		3									
OTHER ENTITY TYPES											
Anson County TDA	Anson										
Brunswick Regional Water and Sewer H2GO	Brunswick										
Buncombe County Tourism Dev. Authority	Buncombe	separate									
Cliffside Sanitary District	Rutherford										
Davie County Soil & Water Conservation District	Davie										
Northampton TDA	Northampton										
Total Number of Other Entity Audits Not Submitted		6									

(Based on June 30, 2018 Audited Financial Data)

As of September 18, 2019

			713 01 30	ptember 10, 2	013						
Units	County	Internal Control Issues ¹	Financial Issues General Fund	Financial Issues Water/Sewer Fund ³		Internal Control Issues ¹	Financial Issues General Fund	Financial Issues Water/Sewer Fund ³	Internal Control Issues ¹	Financial Issues General Fund	Financial Issues Water/Sewer Fund ³
RISK ASSESSMENT LEGEND:		PROGRESS 2	METER LEGEN	<u>'D:</u>							
HIGH RISK	1	CONDITIONS	S WORSENED		•						
MODERATE RISK	2	CONDITIONS	S STAYED SAME								
LOW RISK	3	CONDITIONS	S IMPROVED		1						
Footnotes:											

- 1 For more information about internal controls requirements and best practices, please see GFOA Best Practices on Internal Control, which are located under Accounting http://gfoa.org/best-practices
- 2 For more information about fiscal matters related to the General Fund, please see our annual statistical reports on fund balance and tax collections for municipalities

 Memo 2019-11 for counties:

 https://www.nctreasurer.com/slg/Memos/2019-11.pdf
 Memo 2019-12 for municipalities:

 https://www.nctreasurer.com/slg/Memos/2019-12.pdf
- *3* For more information about fiscal matters related to municipal water and/or sewer operations, please see the Environmental Finance Center Dashboard for North https://efc.sog.unc.edu/resource/north-carolina-water-and-wastewater-rates-dashboard
- 4 Does not include schools or charter schools or entities with FYEs other than June 30
- 5 Units that are on the UAL this year but not last, or whose audits are not in are generally assumed to have declined in progress, but there are some exceptions based on
- 6 Unit is in the process of installing a municipal sewer system

General Note:

Audited financial data is used to make the initial assessment on all units but the final decision on whether a not a unit is on the UAL, and whether or not conditions improved, stayed the same, or declined, is also based on knowledge that may have come from sources other than the audited financial statements. These sources can include, but are not limited to, information gained on unit visits, phone calls, and other interactions with unit staff and leadership.