

2019 Unit Assistance List
 (Based on June 30, 2018 Audited Financial Data)
 As of September 18, 2019

Units	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		Internal Control Issues ¹	Financial Issues General Fund ²	Financial Issues Water/Sewer Fund ³
MUNICIPALITIES													
Ahoskie	Hertford	↓	1	1	1		3	1	1		NOT ON UAL FOR 2016		
Andrews	Cherokee	↑	1	2	1		1	1	1		2	2	1
Angier	Harnett	↓	2	2	3		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
Atkinson	Pender	↓	1	3	2		1	3	3		1	3	3
Bald Head Island	Brunswick	↓	1	3	2		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
Bath	Beaufort	↓	1	1	1		2	2	1		1	2	2
Belhaven	Beaufort	↑	2	3	2		1	2	1		1	2	1
Bethel	Pitt	⇒	2	3	1		1	2	2		1	2	1
Boardman	Columbus	⇒	1	2	1		1	2	1		1	2	1
Bolton	Columbus	↓	2	2	1		2	2	2		2	1	2
Broadway	Lee	↓	2	3	2		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
Candor	Montgomery	↓	1	3	2		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
Casar	Cleveland	↓	2	1	NA		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
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	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		1	2	1		1	2	1
East Arcadia	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
Elm City	Wilson	⇒	2	1	1		2	1	1		2	2	1
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	NA
Four Oaks	Johnston	↓	2	2	2		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
Fremont	Wayne	↓	1	2	1		3	2	2		2	2	2

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Gamewell	Caldwell	↓	3	3	2								
Gaston	Northampton	↓	1	2	NA								
Gatesville	Gates	⇒	1	3	NA		1	3	NA		1	3	NA
Glen Alpine	Burke	⇒	3	3	2						1	3	2
Godwin	Cumberland	↓	1	1	2		1	3	2		2	3	1
Greenevers	Duplin	⇒	3	3	2		3	3	2		3	3	2
Green Level	Alamance	↓	2	2	2								
Grifton	Pitt	⇒	3	3	2		3	3	2				
Grover	Cleveland	↓	3	2	1								
Halifax	Halifax	↓	1	3	2		2	2	2				
Hamilton	Martin	↓	1	3	2								
Hemby Bridge	Union	⇒	2	3	NA		2	3	NA		1	3	NA
Henderson	Vance	↓	2	3	2								
Hertford	Perquimans	↓	2	3	2								
Hillsborough	Orange	↓	2	3	3								
Hoffman ⁶	Richmond	⇒	3	3	1		2	1	NA		2	3	NA
Holly Ridge	Onslow	↓	2	3	NA								
Hookerton	Greene	↓	2	1	2								
Hot Springs	Madison	↑	3	3	1		2	3	1		1	2	1
Kenansville	Duplin	⇒	2	3	3		2	3	3		2	3	3
Kingstown	Cleveland	⇒	1	1	1		1	3	1		1	3	1
Lake Santeetlah	Graham	↓	3	3	2								
Landis	Rowan	↓	1	1	1		2	2	3		2	2	3
Leggett	Edgecombe	↓	2	3	NA								
Lilesville	Anson	↓	3	2	2								
Lincolnton	Lincoln	↓	2	2	3								
Littleton	Halifax	↓	1	2	2								
Love Valley	Iredell	⇒	1	1	1		1	1	1		1	1	1
Lumberton	Robeson	↓	3	2	2								

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Macclesfield	Edgecombe	↓	2	3	1		1	3	2		2	3	1
Maysville	Jones	→	1	1	1		1	1	1		1	1	1
Milton	Caswell	↓	3	1	1		3	1	3		1	3	1
Mount Olive	Wayne	→	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	→	2	3	1		2	3	1		NOT ON UAL FOR 2016		
Norwood	Stanly	→	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	→	1	3	1		2	3	1		NOT ON UAL FOR 2016		
Pikeville	Wayne	↓	2	1	1		1	3	3		2	3	3
Polkville	Cleveland	→	1	3	1		1	3	1		1	3	1
Powellsville	Bertie	→	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	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	→	2	2	2		1	3	3		1	1	3
Seagrove	Randolph	↓	2	2	NA		2	3	NA		1	3	NA
Seven Springs	Wayne	→	3	3	2		1	3	1		1	3	2
Sharpsburg	Nash	→	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	→	1	3	NA		1	3	NA		NOT ON UAL FOR 2016		
Staley	Randolph	↑	2	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

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			Control	Issues	Issues		Control	Issues	Issues		Control	Issues	Issues
			Issues ¹	General Fund ²	Water/Sewer Fund ³		Issues ¹	General Fund ²	Water/Sewer Fund ³		Issues ¹	General Fund ²	Water/Sewer Fund ³
Taylorsville	Alexander	↑	3	2	3		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
Tryon	Polk	↑	2	3	3		1	3	2		1	3	3
Taylortown	Moore	↓	1	3	1		2	3	1		2	3	1
Walnut Cove	Stokes	↓	2	3	3		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
Whitakers	Nash	↓	1	3	3		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
Whiteville	Columbus	↓	2	2	2		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
Woodfin	Buncombe	⇒	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			81	49	73		51	23	37		46	19	30

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COUNTIES													
Buncombe County		↓	1	3	NA		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
Edgecombe County		→	1	3	2		2	3	2		1	3	2
Gates County		↓	1	1	3		1	3	3		NOT ON UAL FOR 2016		
Hertford County		↓	1	3	3		2	3	3		NOT ON UAL FOR 2016		
Hoke County		↑	1	3	3		1	3	3		1	3	3
Hyde County		→	1	3	3		1	3	3		2	3	3
Madison County		↓	2	3	3		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
Orange County		↓	1	3	2		2	3	3		NOT ON UAL FOR 2019		
Pender County		↓	1	3	2		2	3	2		2	3	2
Person County		↓	2	3	NA		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
Richmond County		↓	1	1	2		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
Robeson County		↓	1	2	2		1	2	2		2	3	3
Yadkin County		↓	3	3	2		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
Total Number of Counties	13												
Total Number of Counties in each category with a 1 or 2 rating			12	3	6		8	1	3		5	0	2
OTHER ENTITY TYPES													
Goldston/Gulf Sanitary District	Chatham	↑	2	NA	2		1	NA	2		1	NA	2
Seagrove-Ulah Metropolitan Water District	Randolph	↓	2	NA	2		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
Stanly Water & Sewer Authority	Stanly	→	3	NA	1		3	NA	1		3	NA	1
Wilkes Transportation Authority	Wilkes	↓	1	NA	1		NOT ON UAL IN 2017				NOT ON UAL FOR 2016		
Total Number of Other Entities	3												
Total Number of Other Entities in each category with a 1 or 2 rating			2	0	3		1	0	2		1	0	2

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Audits not Submitted as of 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 Municipal Audits Not Submitted			25										

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RISK ASSESSMENT LEGEND:

HIGH RISK	1
MODERATE RISK	2
LOW RISK	3

PROGRESS METER LEGEND:

CONDITIONS WORSENERD	↓
CONDITIONS STAYED SAME	→
CONDITIONS IMPROVED	↑

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.