

Internal Controls in Relation to Compliance-Related Issues/Findings as Seen by Auditors of the Office of the State Auditor

Continuing Professional Education
North Carolina Office of the State Controller

- Date:** November 1, 2017
10:00am – 11:00am
- Location:** Live Webinar
- Objective:** This session will focus on internal controls in relation to compliance-related issues/findings as seen by auditors of the Office of the State Auditor.
- Content:** Specifically, participants in this session will learn:
- What are the most commonly written findings regarding compliance with federal program requirements,
 - What are some best practices for identifying risk of noncompliance,
 - What steps can state entities take to prevent noncompliance.
- Instructor:** The Honorable Beth A. Wood, State Auditor
- Beth Wood is a Certified Public Accountant in her third term as North Carolina's elected State Auditor. She is a long-time public servant with nearly 25 years of auditing experience, having worked in the Auditor's Office for nearly 10 years before her election in 2008 and also in the State Treasurer's Office.
- Before that, she worked for several companies in the private sector. She is the first woman elected State Auditor in North Carolina.
- Through her work as State Auditor, Beth has helped strengthen and improve state government. Audit teams across the state watch every area of state government for potential savings and smart use of taxpayer dollars. The office has focused particularly on healthcare spending and contracting practices that favored vendors at the expense of taxpayers. As a result, audits published by OSA during her tenure have identified millions of dollars of potential savings.
- CPE Credit Offered:** 1.0 hours
- Materials:** Will be provided in advance
- Teaching Method:** Lecture
- Prerequisites:** None
- Advance Preparation:** None
- Level:** Basic

Webinar Developer: [NC Office of the State Auditor](#)

Webinar Sponsor: [NC Office of the State Controller](#)

North Carolina State Auditor Beth A. Wood, CPA

Beth Wood is a Certified Public Accountant in her third term as North Carolina's elected State Auditor. She is a long-time public servant with nearly 25 years of auditing experience, having worked in the Auditor's Office for nearly 10 years before her election in 2008 and also in the State Treasurer's Office.

Before that, she worked for several companies in the private sector. She is the first woman elected State Auditor in North Carolina.

Through her work as State Auditor, Beth has helped strengthen and improve state government. Audit teams across the state watch every area of state government for potential savings and smart use of taxpayer dollars. The office has focused particularly on healthcare spending and contracting practices that favored vendors at the expense of taxpayers. As a result, audits published by OSA during her tenure have identified millions of dollars of potential savings.

Additionally, the office is following up on prior audits, evaluating the use of best practices by state agencies, and working to attract and retain highly skilled auditors.



2017 Internal Controls in Relation to Compliance-Related Issues/Findings As Seen by the Office of State Auditor

November 1, 2017

Beth A. Wood, CPA, State Auditor

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Internal Controls-Compliance Objectives



- ✓ **Reiterate Critical Issues Within the 5 Components of Internal Control Related to Compliance**
- ✓ **Discuss the 3 Most Consistently Written Findings in the State's Audit of Federal Grants**
- ✓ **Discuss OSA Approach for Identifying Controls Over Compliance**
- ✓ **Discuss Examples of How to Use the Approach**

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Internal Controls-Compliance Point of Reference



- ✓ **\$21 B – Federal Grants**
 - ✓ **\$3.3 B Subgranted to Subrecipients**
- ✓ **\$450+ M – State Grants to Recipients**

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Internal Controls-Compliance Point of Reference



- ✓ Medicaid - **\$8.9B + (\$5 B State)**
- ✓ SNAP - **\$2.5B**
- ✓ SFA Cluster- **\$2.3B**
- ✓ Unemployment Insurance - **\$768M**
- ✓ Child Nutrition - **\$512M**
- ✓ Title I LEAs - **\$415M**
- ✓ CHIPS - **\$314M**

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Internal Controls-Compliance Point of Reference



- ✓ **Internal control** is the **process**, effected by an entity's **Board of Trustees, management**, and **other personnel**, designed to provide **reasonable assurance** regarding the achievement of objectives in the following categories:
- Reliability of financial reporting,
 - Effectiveness and efficiency of operations, and
 - **Compliance with applicable laws and regulations**

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Internal Controls-Compliance Point of Reference



- ✓ **12 Compliance Requirements:**
- | | |
|---|--|
| A. Activities Allowed/Unallowed | L. Reporting |
| B. Allowable Costs/Cost Principles | M. Subrecipient Monitoring |
| C. Cash Management | N. Special Tests & Provisions |
| D. Reserved | |
| E. Eligibility | |
| F. Equipment/Real Property Management | |
| G. Matching, Level of Effort, Earmarking | |
| H. Period of Performance | |
| I. Procurement/Suspension/Debarment | |
| J. Program Income | |
| K. Reserved | |

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Internal Controls-Compliance 5 Components



- ✓ **Control Environment**
- ✓ **Risk Assessment**
- ✓ **Control Activities**
- ✓ **Information & Communication**
- ✓ **Monitoring**

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Internal Controls-Compliance 5 Elements



- ✓ **Control Environment**
 - ✓ **Management's Tone (circumventing/ignore)**
 - ✓ **Hiring/Just Filling Positions**
- ✓ **Risk Assessment**
 - ✓ **How Many Really Practice This?**
- ✓ **Control Activities**
 - ✓ **Create More Bureaucracy?**
 - ✓ **Procedures No Good W/out Follow-up**

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Internal Controls-Compliance 5 Elements (cont'd)



- ✓ **Information & Communication**
 - ✓ Does Staff “Really” Know?
- ✓ **Monitoring**
 - ✓ Controls “Still” Effective?

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Internal Controls-Compliance Point of Reference



- ✓ **12 Compliance Requirements:**

A. Activities Allowed/Unallowed	L. Reporting
B. Allowable Costs/Cost Principles	M. Subrecipient
C. Cash Management	Monitoring
D. Reserved	N. Special Tests
E. Eligibility	& Provisions
F. Equipment/Real Property Management	
G. Matching, Level of Effort, Earmarking	
H. Period of Performance	
I. Procurement/Suspension/Debarment	
J. Program Income	
K. Reserved	

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Internal Controls-Compliance Most Commonly Written Findings



- ✓ **Subrecipient Monitoring**
 - ✓ Annual Audit Reports Not Obtained/Reviewed
 - ✓ Management Decisions Not Delivered
 - ✓ Monitoring Plans Inadequate
- ✓ **Eligibility Determination**
 - ✓ Income Calculations Incorrect/Not Documented
 - ✓ Required Information Not in Case File
 - ✓ Eligibility Not Terminated at Appropriate Time
- ✓ **Reporting**
 - ✓ Reports to Feds Do Not Tie to G/L, NCAS, etc

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Internal Controls-Compliance Approach



- ✓ **Identify Which of the 12 Federal Compliance Requirements are “Applicable” to the Federal Program**
 - ✓ OMB 2017 Compliance Supplement – Part 2
 - ✓ OMB 2017 Compliance Supplement – Part 4
- ✓ **Identify Which Are Material to the Program**
- ✓ **Identify the “Objective” of the Material Compliance Requirements**

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Internal Controls-Compliance Approach



- ✓ **The Process(es) to Accomplish Objective**
- ✓ **Ask “What Can Go Wrong?” How?**
- ✓ **Assess the Risk and Impact**
- ✓ **Identify “Procedures/Controls” to Prevent/Detect/Correct the Identified Issues**

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Internal Controls-Compliance Example – Commerce CFDA 14.228



The primary objective of the Community Development Block Grants (CDBG)/State's Program and Non-Entitlement Grants in Hawaii (State CDBG Program) is the development of viable communities by providing decent housing, a suitable living environment, and expanded economic opportunities, principally for persons of low- and moderate-income.

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Internal Controls-Compliance Commerce - CDBG CFDA # 14.228



✓ 12 Compliance Requirements:

- | | |
|--|------------------------------------|
| A. Activities Allowed/Unallowed-Y | L. Reporting-Y |
| B. Allowable Costs/Cost Principles-Y | M. Subrecipient
Monitoring-Y |
| C. Cash Management-Y | N. Special Tests
& Provisions-Y |
| D. Reserved | |
| E. Eligibility-N | |
| F. Equipment/Real Property Management-Y | |
| G. Matching, Level of Effort, Earmarking-Y | |
| H. Period of Performance-Y | |
| I. Procurement/Suspension/Debarment-Y | |
| J. Program Income-Y | |
| K. Reserved | |

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Internal Controls-Compliance Example – Commerce CFDA 14.228



- ✓ Requirement – G. Matching, Level of Effort, Earmarking
- ✓ Federal Law Requires NOT Less Than 70% of Funds Received by State, Over a Period Not to Exceed 3 Years, Must be Used to Benefit Low- and Moderate-Income Persons
- ✓ Objective – **Make sure the State is spending at least 70%, of moneys expended, to benefit Low- and Moderate-Income Persons.**

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Internal Controls-Compliance Example – Commerce CFDA 14.228



- ✓ **Process:**
- ✓ **Most grant money spent on local projects**
- ✓ **Obtain from local entities reports of money spent on all projects/projects by category**
- ✓ **Expenditures keyed into Commerce data base into appropriate project “buckets”**

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Internal Controls-Compliance Commerce CFDA 14.228



- ✓ **What Could Go Wrong? How?.**
- ✓ **The information reported from the Local Entities may not be accurate and reliable.**
- ✓ **No One is “Constantly” Checking and Monitoring the Percentage over the Designated Period.**
- ✓ **Data classification/per “bucket” could be manipulated.**

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Internal Controls-Compliance Commerce CFDA 14.228



-
- ✓ **Assess the Risk**
 - ✓ **What Procedures/Controls Would Prevent These Issues?**

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Internal Controls-Compliance Subgrant Requirement/Money/Administration



-
- ✓ **Pass to a subrecipient/recipient all/portion of the Administration of a program**
 - ✓ **Requirement E. Eligibility - Medicaid**
 - ✓ **Eligibility Determination for a Program is Done at the County Level but Program is Administered by the State.**

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Internal Controls-Compliance Compliance Requirement – E. Eligibility



- ✓ **Objectives:**
- ✓ **That individual program participants...were determined to be eligible, and that only eligible individuals or groups of individuals participated in the program.**
- ✓ **Determine whether amounts provided to or on behalf of participants...were calculated in accordance with program requirements.**

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Internal Controls-Compliance Compliance Requirement – E. Eligibility



- ✓ **Objectives:**
- ✓ **That individual program participants...were determined to be eligible, and that only eligible individuals or groups of individuals participated in the program.**

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Internal Controls-Compliance Compliance Requirement – E. Eligibility



- ✓ **Process:**
- ✓ **Applicants must apply at County DSS**
- ✓ **Must provide personal/financial/medical information**
- ✓ **Information taken by caseworker**
- ✓ **Some information must be accompanied by documentation that information is valid**
- ✓ **Some Information must be run against databases to verify**

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Internal Controls-Compliance Compliance Requirement – E. Eligibility



- ✓ **Process (cont'd):**
- ✓ **Some calculations, regarding income, done manually, by caseworker**
- ✓ **Information is keyed into software application that then determines eligibility**
- ✓ **Caseworker can override eligibility determination**
- ✓ **Person is notified eligible/not eligible**

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Internal Controls-Compliance Compliance Requirement – E. Eligibility



-
- ✓ **What Could Go Wrong? How? – High Level**
 - ✓ **Ineligible people allowed in program**
 - ✓ **Eligible people rejected from program**

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Internal Controls-Compliance Compliance Requirement – E. Eligibility



-
- ✓ **What Could Go Wrong? How? – More Detailed**
 - ✓ **Information keyed – no supporting documentation**
 - ✓ **Verifications of information not run against external databases**
 - ✓ **Manual Income calculations done incorrectly**
 - ✓ **Computer System does not determine eligibility accurately**
 - ✓ **Caseworker override**

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Internal Controls-Compliance

Compliance Requirement – E. Eligibility



- ✓ Procedures/Controls to Prevent/Detect/Correct
- ✓ Caseworkers well trained
- ✓ Suggested procedures/controls by Oversight Agency
- ✓ Review of all casefiles by experienced caseworker/supervisor
- ✓ Review of Sample casefiles
- ✓ Oversight agency reperforming eligibility determinations at counties (county external audits)

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Internal Controls-Compliance

Compliance Requirement – M. Subrecipient Monitoring



- ✓ Procedures/Controls to Prevent/Detect/Correct
- ✓ Caseworkers well trained
- ✓ Suggested procedures/controls by Oversight Agency
- ✓ Review of all casefiles by experienced caseworker/supervisor - county
- ✓ Review of Sample casefiles - county
- ✓ Oversight agency reperforming eligibility determinations at counties (county external audits)

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Internal Controls-Compliance

Compliance Requirement – M. Subrecipient Monitoring



- ✓ **Objective:**
- ✓ **Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals**
- ✓ **Must assess risk of noncompliance to determine monitoring activities**

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Internal Controls-Compliance

Compliance Requirement – M. Subrecipient Monitoring



- ✓ **Issues to Consider:**
- ✓ **The “Effectiveness” of a plan is just as important as having a plan.**
 - ✓ **Rotation of participating entities**
 - ✓ **Risk Assessment of entities/plan**
 - ✓ **Percentage of dollars covered**
 - ✓ **Sample sizes/methodology**
 - ✓ **Plan accomplished or not**
- ✓ **Follow-up**

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Internal Controls-Compliance

Compliance Requirement – M. Subrecipient Monitoring



- ✓ Agency Monitoring Plans Not Followed
- ✓ Monitoring Visits Not Documented
- ✓ No Procedures to Ensure Monitoring Reports Reviewed/Results Communicated
- ✓ Monitoring Reports Not Viewed Timely
- ✓ Not All Monitoring Procedures Completed
- ✓ Corrective Actions Not Required

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Internal Controls - Compliance



Questions?



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Internal Controls - Compliance



Federal Compliance Supplement

www.whitehouse.gov/sites/whitehouse.gov/files/omb/circulars

State's Compliance Supplement



**2017 Internal Controls Webinar
November 1, 2017**

Attendees by Last Name (199)

Kenneth Agbatutu-Central Piedmont CC
Kathryn Alexander-Forsyth Technical CC
Shelly Alman-Gaston College
Chris Almberg-NC State Health Plan
Stephanie Alsay-Department of Labor
Gregory Alvord-Health & Human Services
Jennifer Arenas-Central Piedmont CC
Lamees Asad-UNC Chapel Hill
Richard Ashley-South Piedmont CC
Steve Ayers-East Carolina University
Deana Bauer-Randolph Community College
Samantha Beard-Central Piedmont CC
Sharon Bell-Appalachian State University
Randy Bennett-UNC Greensboro
Judy Blount-Public Instruction
Diane Blumel-NC Women & Youth Involvement
Desiree Bowling-East Carolina University
Jessica Boyce-Central Piedmont CC
Vicki Braddy-Public Safety
Roger Brandon-Appalachian State University
William Brothers-Southwestern CC
LORI CORNELL-Appalachian State University
Steve Chase-Wildlife Resources Commission
James Cherokee-Public Safety
Stephanie Coleman-East Carolina University

Katie Condit-Jang-UNC Greensboro
Nanette Cosbey-State Treasurer
Adrienne Covington-Nash Community College
Donna Cumbie-Carteret Community College
Ann Cutler-State Treasurer
Elizabeth Davis-Agriculture
Tricia Dean-Health & Human Services
Debbie Dryer-UNC General Administration
Sally Duncan-Agriculture
Elizabeth Elder-Public Safety
Jolene Elkins-Health & Human Services
Wendy Emerson-Forsyth Technical CC
Jennifer Ennis-Central Piedmont CC
Bonaventure Ezewuzie-OSC
Kendra Felder-Central Piedmont CC
Lori Ferguson-Central Piedmont CC
Elisa Fernbach-Forsyth Technical CC
Aretino Fluker-Health & Human Services
Joan Fontes-State Treasurer
Denise Foutz-Appalachian State University
Abigail Gac-Commerce
Daffie Garris-Randolph Community College
Susan Gentry-College of The Albemarle
Tami George-Robeson Community College
Laura Gore-UNC Wilmington
Robin Gore-UNC Asheville
Lydia Gossett-UNC Asheville
Christina Greene-Cape Fear CC

Laura Greenwood-Agriculture
Lauren Gunderman-Central Piedmont CC
Mary Hall-UNC Asheville
Debra Haynes-State Treasurer
Cassandre Haynesworth-Transportation
Jeffrey Henderson-Fayetteville State University
Meredith Hensley-Tri-County Community College
Sue Hill-Public Safety
Jeff Hill-Central Piedmont Community College
Amy Hisler-Davidson County Community College
Fred Holding-UNC Wilmington
Kelley Horton-Central Piedmont Community College
Heather Horton-Commerce
Tammy Hubbell-Revenue
Cynthia Hucks-UNC Wilmington
Crystal Huffman-Wilkes Community College
Heather Hummer-UNC General Administration
Nicole Hunter-Revenue
Gerald Hyde-Mitchell Community College
Suzanne Imboden-East Carolina University
Andrea Jackson-UNC Asheville
Brenda Jackson-Sandhills Community College
Lacie Jacobs-Bladen Community College
David Jamison-Appalachian State University
Elizabeth John-Administrative Office of the Courts
Sherrilyn Johnson-East Carolina University
Brittany Johnson-Revenue
Robin Jones-UNC Greensboro

Wayne Jones-UNC Greensboro
Anita Jonesa-UNC Wilmington
Di'Nesha Josey-Central Piedmont CC
Sue Kearney-Agriculture
Amy Kepley-Davidson County CC
Ginger King-Bladen Community College
William Kraus-East Carolina University
Ariana Kudlats-NC Housing & Finance
Laura LaBree-UNC Wilmington
Roberta LaSure-UNC Wilmington
Cathy Lively-Information Technology
Richard Lopez-State Treasurer
Kathleen Lukens-UNC Greensboro
Lilia Mariano-Nash Community College
Tabitha Mbaka-Health & Human Services
Rasheedah McClain-Public Safety
Jacqueline McClain-Wake Technical CC
Lisa McClinton-UNC School of the Arts
Mark McKinney-UNC Greensboro
Jessica McMahan-Lenoir Community College
Susan McRoy-Pamlico Community College
Joel Mercer-Health & Human Services
Eric Meymandi-Public Safety
Courtney Michelle-OSC
Matt Miller-UNC General Administration
Cynthia Modlin-East Carolina University
Greg Moore-State Treasurer
Elizabeth Moreno-Administration

Dannie Moss-East Carolina University
Lettie Navarrete-Robeson Community College
Melanie Nuckols-Forsyth Technical CC
Jennifer Pacheco-OSC
Bridget Paschal-Commerce
Linda Patel-Central Piedmont CC
Kueiling Peng-Public Instruction
Amy Penson-Isothermal Community College
Anita Peters-Haywood Community College
Stephanie Pflum-UNC Greensboro
Meera Phaltankar-Public Instruction
Erin Phillips-Central Piedmont CC
Rick Pieringer-OSC
Wayne Poole-East Carolina University
Panda Powell-UNC Wilmington
Ramey Powell-Revenue
Donna Powell-Revenue
Jeneen Preciose-Health & Human Services
Phillip Price-Central Carolina CC
Kim Propst-Central Piedmont CC
Stephanie Quist-East Carolina University
Leane Rafalko-Insurance
George Randlett-Public Safety
Tarveras Rogers-Information Technology
Denise Rowe-UNC Greensboro
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Shawn Smith-NC State University
Belinda Smith-Roanoke-Chowan Community College
Jay Stanley-Bladen Community College
David Steinbicker-Western Carolina University
Sharon Stevenson-
Joel Stocks-East Carolina University
Vicki Stone-Administrative Office of the Courts
Kenyatta Sumpter-Perry-Central Piedmont CC
Marla Tart-Wake Technical Community College
Bernetta Thigpen-NC Council for Women
Stacy Thomas-Cleveland Community College
Nancy Thomas-OSC
Teresa Thrift-Public Safety
Wanda Tullis-Health & Human Services
Kimberly Van Metre-Environmental Quality
Prabhavathi Vijayaraghavan-Administrative Hearings
David Webb-Johnston Community College
Rex Whaley-Environmental Quality
Kathy White-Central Piedmont Community College
Mike Whiteman-Central Piedmont Community College
Melanie Whittington-UNC Greensboro
Felicia Williams-Administrative Office of the Courts
Deidra Williams-East Carolina University

Cassandra Wilson-State Treasurer
Brent Wolfe-Central Piedmont CC
Heather Wood-Southwestern CC
Bill Wood-East Carolina University
Steve Woodruff-Rockingham CC
Lisa Woods-Wilkes Community College
Brenda Yarborough-Public Safety
David Yokley-Revenue
Yifan Zhou-Appalachian State University
Wynona Cash-OSC
Robert Gemma-Environmental Quality
Kathleen Balogh-NC Council for Women
Esperanza Best-Wilson Community College
Blake Bostic-Stanly Community College
Debbie Brooks-Central Piedmont CC
Kathryn Caler-Agriculture
Sanford Chancellor-State Board of Elections
Rachel Eker-East Carolina University
Jaime Fleisher-State Treasurer
Bonnie Godwin-Agriculture
Heather Iannucci-UNC Wilmington
Timothy James-Appalachian State University
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Miriam Mason-Central Piedmont Community College
Rhoda Melvin-
Robert Mitchell-UNC Greensboro
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Sherry Raby-Pamlico Community College

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Bill Wood-East Carolina University
Rachel Eker-East Carolina University
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Rex Whaley-Environmental Quality
robert gemma-Environmental Quality
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Mary Hall-UNC Asheville

Andrea Jackson-UNC Asheville
Lamees Asad-UNC Chapel Hill
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Heather Hummer-UNC General Administration
Matt Miller-UNC General Administration
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Lisa McClinton-UNC School of the Arts
Laura Gore-UNC Wilmington
Fred Holding-UNC Wilmington
Cynthia Hucks-UNC Wilmington
Anita Jonesa-UNC Wilmington
Laura LaBree-UNC Wilmington
Roberta LaSure-UNC Wilmington
Panda Powell-UNC Wilmington
Heather Iannucci-UNC Wilmington
Jacqueline McClain-Wake Technical CC
Marla Tart-Wake Technical CC
David Steinbicker-Western Carolina University
Steve Chase-Wildlife Resources Commission
Crystal Huffman-Wilkes Community College
Lisa Woods-Wilkes Community College
Esperanza Best-Wilson Community College
Sharon Stevenson-
Rhoda Melvin-