Internal Controls Over Compliance Continuing Professional Education North Carolina Office of the State Controller\*

Date:	October 14, 2014 9:30am – 11:00am
Location:	Office of the State Controller, Raleigh NC and Live Webinar
Objective:	To gain an understanding as to the importance of internal controls over compliance.
Content:	This course will focus on internal controls in relation to the compliance requirements tested in an OMB Circular A-133 Audit (or Single Audit) - the perspective will be on what kind of controls an auditee should have related to ensuring compliance with these requirements. We will discuss the elements of an effective internal control environment and how these elements interact with compliance objectives. We will also discuss the most common compliance requirements (such as allowability, eligibility, reporting, and subreceipient monitoring) and what kinds of controls a government may implement to help ensure compliance with these requirements.
Instructor:	Joel M. Black, CPA Partner Mauldin & Jenkins CPAs, LLC
CPE Credit Offered:	1.5 hours
Materials:	Will be provided in advance
Teaching Method:	Lecture
Prerequisites:	None
Advance Preparation:	None
Level:	Basic

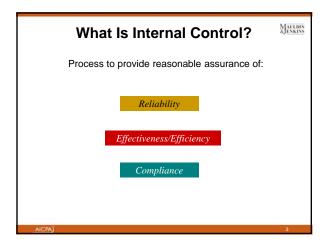
\* Click the following links for additional information about the <u>NC Office of the State Controller</u>, the sponsor of this program, and <u>Mauldin & Jenkins CPAs, LLC</u> the developer of this program.

### Joel M. Black Biography

Joel M. Black, a certified public accountant and partner with Mauldin & Jenkins CPA's (with offices in Georgia, Florida, Tennessee and Alabama) specializing in serving local and state governmental and nonprofit entities throughout the Southeast. Residing in the Atlanta office, he serves on the firm's Accounting and Audit Committee. He also serves on the Executive Committee of the AICPA's Government Audit Quality Center and is on the AICPA committee responsible for the annual Government and Not for Profit training program and was recently the chairman of an AICPA subtaskforce for improving the quality of internal control and compliance testing in Single Audits. Prior to joining Mauldin & Jenkins, Joel worked for KPMG in Atlanta, Nashville, and the Department of Professional Practice serving exclusively state and local governments and non-profit entities. He has 20 years of experience providing attestation, consulting and instructional services – serving many major governments in the Southeast. Joel has a B.B.A. in Accounting from Georgia State University.

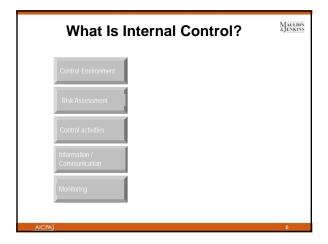


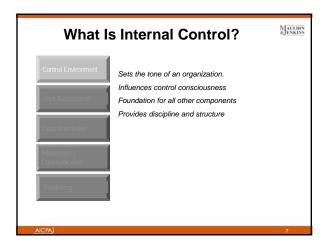


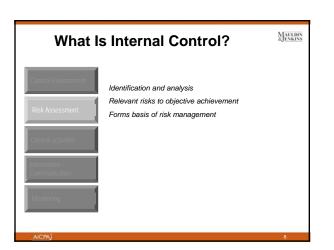


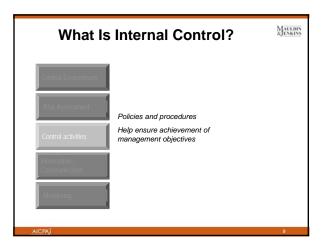
# Why Should You Care? Specific Requirement in Circular - \$ 500 (c) (2) Auditors should perform procedures to obtain an understanding of I/C over Federal programs sufficient to plan the audit to support a low assessed level of control risk for major programs. Plan testing of IC over the relevant compliance requirements for each Major Program Perform testing of internal control as planned

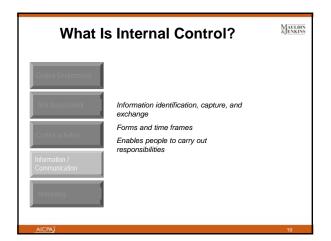


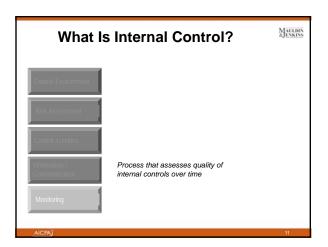


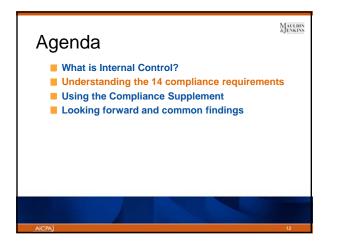












# Allowable Activities Allowable Costs Cash Management Davis-Bacon Act Eligibility Real Property and Equipment Management Matching, Earmarking, and Level of Effort Period of Availability Procurement Program Income Real Property Acquisition and Relocation Assistance Reporting Subrecipient Monitoring

Special Tests

#### ALCRAN

# Activities Allowed/Unallowed & Allowable Costs/Cost Principles

•Allowable/Unallowable Activities - are ones that can or cannot be funded under a specific program.

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•Allowable Costs/Cost Principles - describes the cost accounting requirements associated with federal awards. These include OMB Circular A-21, "Cost Principles for Educational Institutions;" <u>Circular A-87,</u> "Cost Principles for State, Local, and Indian Tribal <u>Governments;</u>" Circular A-122, "Cost Principles for Nonprofit Organizations."

#### Activities Allowed/Unallowed & Allowable Costs - Testing Internal Control

# Examples of key controls for each of these compliance requirements?

- Manager approval (control activity)
- PO process (control environment and activity)
- Establishment of program budgets (control environment)
- Review of program budget to actual results (monitoring)
- Training programs (information and communication)
- Others

#### **Cash Management**

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•When entities are funded on a reimbursement basis, program costs must be paid for by entity funds before reimbursement is requested from the Federal Government.

•When funds are advanced, recipients must follow procedures to minimize the time elapsing between the transfer of funds from the U.S. Treasury and disbursement.

 Interest earned on advances by local government grantees and subgrantees is required to be submitted promptly, but at least quarterly, to the Federal agency.

# Cash Management - Testing Internal Control

# Examples of key controls for this compliance requirement?

•Manager approval of cash draws (control activity)

Review of budget to actual G/L (monitoring)

•Routine assessments of cash needs (risk assessment, monitoring) •Others

#### Davis – Bacon Act

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•Requires that wages for "laborers and mechanics" employed by contractors (including subcontractors) of federally-funded construction in excess of \$2,000 be paid in accordance with the prevailing local wage established by the Secretary of Labor.

•Auditors are not expected to determine whether prevailing wage rates were paid.

•However, must verify the auditee is receiving and monitoring compliance.

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# Davis Bacon - Testing Internal Control

# Examples of key controls for this compliance requirement?

- Inclusion of language in contracts/bid documents (control activity)
   System of monitoring receipt of certified payrolls is established (monitoring)
- Management logs instances of noncompliance (control activity, risk assessment)
  Others

#### Eligibility

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•Specifies the criteria for determining the individuals, groups of individuals, or subrecipients that can participate in the program and the amounts of assistance for which they qualify.

•Eligibility of those participating in the program funded by the grant or contract rather than the eligibility of the primary recipient.

#### Eligibility - Testing Internal Control

# Examples of key controls for this compliance requirement?

•Training requirements for staff (information and communication) •Checklist completed and signed off for each application (control activity)

•Standardized case file maintaining documentation (control activity) •Supervisory review of eligibility conclusions (monitoring) •Realistic case loads (control environment)

Others

### Equipment and Real Property Management

•Equipment and real property management provides standards for the use and disposition of equipment and real property purchased with federal funds. •These requirements cover records and inventory management.

•Equipment means tangible nonexpendable property, including exempt property, charged directly to the award having a useful life of more than one year and an acquisition cost of \$5000 or more per unit.

•Title vests with non-federal entity

#### Equipment and Real Property Management Meters Testing Internal Control

# Examples of key controls for this compliance requirement?

•Process for tracking assets purchased (and disposed) with federal funds (multiple)

 Accounting system allows for separate identification of property acquired with federal funds (information and communication)
 Management reviews inventory counts and discrepancies

(monitoring)

•Property tags are used (control activity) •Others

#### Matching, Level of Effort, Earmarking

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Matching is amount (or percentage) of grantee contributions or matching funds provided.
Matching, or cost sharing, includes requirements to

provide contributions (usually non-federal) of a specified amount or percentage to match federal awards.

•Matching may be in the form of allowable costs incurred or in-kind contributions (including third-party in-kind contributions).

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#### Matching, Level of Effort, Earmarking

- Level of effort (LOE) is specified service or expenditure levels maintained from period to period.
  Level of effort may include provisions for funds to
- supplement and not supplant non-federal funding of services.
- •Earmarking is minimum or maximum limits for specified purposes.
- •Earmarking may relate to amounts or types of participants covered.

#### Matching, LOE, Earmarking - Testing Internal Control

# Examples of key controls for this compliance requirement?

- Match amounts included in budget (control environment)
  Match coordinated with cash management transaction or function and its review process (control activity)
- Review of budget to actual reports by management (monitoring)
   Accounting system capability of tracking requirements (information and communication)
- •Supervisory verification that requirements are met (monitoring) •Others

#### Period of Availability

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- •Time period during which the non-federal entity can use the grant funds
- •Only costs incurred during the specified period may be charged to the grant award
- •Sometimes pre-award costs are approved
- •Can sometimes be "carried over"

#### MAULDIN & JENKINS Period of Availability - Testing Internal Control

#### Examples of key controls for this compliance requirement?

•Manager approval of expenditures (control activity)

- •Review of expenditures immediately before and after grant cut-off date to ensure compliance (monitoring)
- •Budgetary process considers term of grant funding (risk assessment)
- •Accounting system prevents processing of expenditure outside of
- grant period (control activity) •Others

#### Mauldin &Jenkins Procurement, Suspension & Debarment

•Procurement - States, and governmental subrecipients of states, shall use the same state policies and procedures used for procurements from non-federal funds.

•Some contracts exceeding \$100,000 may require federal awarding agency approval

•Suspension & Debarment - Non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred.

•Excluded Parties Listing – <u>www.epls.gov</u>, now managed by www.sam.gov.

#### Procurement, Suspension & Debarment -**Testing Internal Control**

#### Examples of key controls for this compliance requirement?

- •Evidence of the auditee verification process for S&D auditee use of EPLS.gov or sam.gov (control activity)
- •Inclusion of language regarding S&D in RFP or other bid
- documents (control environment)
- •Board approval of large or complex procurement contracts (control environment)
- •Conflict of interest policies for individuals with procurement
- responsibilities (risk assessment, control activity)
- •Utilization of a procurement checklist which is reviewed and maintained in file (control activity, monitoring)
- •Others?

#### **Program Income**

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•Gross income received that is directly generated by the federally-funded project during the grant period. •Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired with grant funds, the sale of commodities or items fabricated under a grant agreement, and payments of principal and interest on loans made with grant funds.

# Program Income – Testing Internal Control

Examples of key controls for this compliance requirement?

•Accounting system ability to track program income (information and communication)

Grant budget (control environment)

Analysis of budget to actual (risk assessment)

•Proper segregation of duties for collection and recording of program income (control activities)

Others

# Real Property Acquisition and Relocation

•The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, (URA) provides for uniform and equitable treatment of persons displaced by federally-assisted programs from their homes, businesses, or farms.

•Federal requirements govern the determination of payments for replacement housing assistance, rental assistance, and down-payment assistance for individuals displaced by federally-funded projects. •Common requirement for HUD Single Audits (HOME, CHIP, etc.)

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# Real Property Acquisition and Relocation Assistance - Testing Internal Control

# Examples of key controls for this compliance requirement?

- •Completion and review of standard checklist for acquisitions (control activity)
- •Standardized file for documentation (control activity)
- •Policies and procedures for program (control environment) •Training and experience of staff (information and communication) •Others

#### Reporting

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•Grant recipients are required to use standard financial reporting forms for submitting information to the grantor agency

•Many times these reports are required of state agencies who develop their own reports for subgrantees (local governments)

•Performance or special reports may be required

#### **Reporting - Testing Internal Control**

## Examples of key controls for this compliance requirement?

•Manager approval of reports (control activity)

- •Personnel preparing reports have the appropriate skills and ability (control environment)
- •Existence of a tracking system to remind staff when reports are
- due (control activity) •Supervisory comparison of reports to supporting records
- (monitoring)
- •Existence of policies and procedures for reporting (control environment)
- •Use of common information system (information and
- communications)
- Others

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#### **Subrecipient Monitoring**

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•Subrecipient monitoring requires recipients to monitor the activities of subrecipients relative to their federal awards.

#### •An award recipient is responsible for:

- •At the time of the award, identifying to the subrecipient the federal award information and applicable compliance requirements.
- Monitoring the subrecipient's use of federal awards.
  Ensuring that subrecipients expending \$500,000 or more in federal awards are audited.
- •Evaluating the impact of subrecipient activities on the passthrough entity's ability to comply with applicable federal regulations.

# Subrecipient Monitoring - Testing Internal

# Examples of key controls for this compliance requirement?

- Inclusion of required communications in agreements/contracts (information and communication)
- •Dedication of knowledgeable resources for subrecipient monitoring (control environment)
- •Existence of risk assessment process for monitoring (risk assessment)
- •Use and review of monitoring checklists (control activity)
- •Monitoring receipt of, and review of, subrecipient A-133 reports (control activity) •Others

**Special Tests & Provisions** 

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•Additional requirements set forth by federal agency – see Part IV of the Compliance Supplement

•Found in the laws, regulations, and the provisions of contract or grant agreements pertaining to the program.

•Not every federal program has special tests and/or provisions

#### Special Tests & Provisions -Testing Internal Control

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Examples of key controls for this compliance requirement?

•Will vary according to special test requirements

# Agenda • What is Internal Control? • Understanding the 14 compliance requirements • Using the Compliance Supplement • Looking forward and common findings

#### Using Part 6 of the OMB Compliance Supplement

- Internal control considerations for each compliance requirement for each major program
- Guidance not a checklist
- Facilitates discussions with management

#### Using Part 6 of the OMB Compliance Supplement

Describes characteristics of IC relating to each of the five components of internal control that should reasonably assure compliance with the requirements of Federal laws, regulations, and program compliance requirements.

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- Describes the components of IC and examples of characteristics common to the 14 types of compliance requirements.
- Provides objectives of IC and examples of characteristics specific to each of 13 of the 14 types of compliance requirements follow this introduction (Special Tests and Provisions excluded).

#### Using Part 6 of the OMB Compliance Supplement – Excerpt

#### CASH MANAGEMENT

Control Objectives: To provide reasonable assurance that the (1) drawdown of Federal cash is only for immediate needs, (2) reimbursement is requested only after costs have been incurred, (3) States comply with applicable Treasury agreements, and (4) recipients limit payments to subrecipients to immediate cash needs.

# Using Part 6 of the OMB Compliance

#### Control Environment

- Appropriate assignment of responsibility for approval of cash drawdowns, requests for reimbursement, and payments to subrecipients.
- Budgets for drawdowns are consistent with realistic cash needs.
- Reimbursement is requested only have costs have been incurred.

#### Risk Assessment

- Mechanisms exist to anticipate, identify, and react to routine events that affect cash needs.
- Routine assessment of adequacy of subrecipient cash needs.
- Management has identified programs that receive cash advances and/or reimbursements and is aware of cash management requirements.

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# Using Part 6 of the OMB Compliance

#### Control Activities

- Cash flow statements by program are prepared to determine essential cash flow needs.
- Accounting system is capable of scheduling payments for
- accounts payable and requests for funds from Treasury to avoid time lapse between draw down of funds and actual disbursements of funds.
- Appropriate level of supervisory review of cash management activities.

# Using Part 6 of the OMB Compliance

#### Control Activities (cont.)

- Written policy that provides:
  - Procedures for requesting cash advances as close as is administratively possible to actual cash outlays and reimbursement only after costs have been incurred;
     Monitoring of cash management activities; and
  - wontoning of cash management activities, and
  - Repayment of excess interest earnings where required.
     For State programs subject to a Treasury-State agreement, a written policy exists which includes:
    - Programs covered by the agreement;
    - Methods of funding to be used;
    - Method used to calculate interest; and
    - Procedures for determining check clearing patterns (if applicable for the funding method).
    - (il applicable for the funding method).

# Using Part 6 of the OMB Compliance

#### Information and Communication

- Variance reporting of expected versus actual cash disbursements of Federal awards and drawdowns of Federal funds.
- Established channel of communication between pass-through entity and subrecipients regarding cash needs.
- Monitoring
  - Periodic independent evaluation (e.g. by internal audit, top management) of entity cash management, budget and actual results, repayment of excess interest earnings, and Federal drawdown activities.
  - Subrecipients' requests for Federal funds are evaluated.
  - Review of compliance with Treasury-State agreements.

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#### Agenda

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- What is Internal Control?
- Understanding the 14 compliance requirements
- Using the Compliance Supplement
- Looking forward and common findings

#### Looking Forward – Internal Control

- OMB issued its long-awaited final grant reform rules in a document titled, <u>Uniform Administrative</u> <u>Requirements, Cost Principles, and Audit</u> <u>Requirements for Federal Awards</u> (Referred to as Omni Circular)
  - Omni Circular recommends/requires non-federal entities to use both COSO and the GAO Green Book in establishing internal control over compliance
  - · Auditor requirements for testing and reporting on internal control over
  - compliance appear to be consistent with Circular A-133 requirements • Omni Circular leaves any future reduction of compliance requirements to OMB discretion
- Access Internal Control Frameworks
  - COSO released final on May 14, 2013, click here to view.
  - On September 10, 2014, GAO released an update Green Book, http://www.gao.gov/greenbook/overview

# Common Compliance Findings When considered risk assessment for internal controls – consider any past findings you've had but also these common findings we see: Allowable Costs – lack of OMB-87 documentation for payroll Cash Management – Funds drawn in advance of

- expenditure
- Davis Bacon Act Failure to include required language regarding prevailing wages and Department of Labor requirements in construction contracts

#### **Common Findings**

- Davis Bacon Act Failure to obtain required certified payrolls from contractors
- Equipment and Real Property Management Failure to appropriately identify on the books and records of the entity capital assets purchased with federal funds by funding source and other required identifying information

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Suspension & Debarment – Failure to verify nonfederal entities paid with federal funds are not suspended or debarred.

# Subrecipient Monitoring – Failure to properly monitor the activities of subrecipients Subrecipient Monitoring – Failure to obtain Single Audits of subs when required and/or not following up timely on findings.



### Internal Controls Over Compliance

October 14, 2014

#### Attendees by Last Name (241)

Jennifer Acton-UNC at Chapel Hill Sarah Adair-UNC at Chapel Hill Robert Allen-NC School of Science and Mathematics Gregory Alvord-Department of Health and Human Services Jennifer Arenas-Central Piedmont Community College Ella Arnette Barrett-East Carolina University Deborah Atkinson-Department of Health and Human Services Khalid Awan-Department of Public Safety Steve Avers-East Carolina University Debra D. Bailey-East Carolina University Barbara Baldwin-Office of State Budget and Management Deborah Barnes-Department of Health and Human Services Kim Battle-Department of State Treasurer DeAhn Baucom-UNC at Chapel Hill Deana Bauer-Randolph Community College Irwin Benjamin-Department of State Treasurer Esperanza Best-Wilson Technical Community College Jeannie Betts-Department of Environment and Natural Resources Koreen Billman-Department of State Treasurer Michael Bingham-Western Piedmont Community College Pam Blackburn-Edgecombe Community College David Blakemore-UNC at Chapel Hill Leslie Blankenship-Isothermal Community College Desiree Bowling-East Carolina University Brvan Brannon-Administrative Office of the Courts Jenny Braswell-Nash Community College Tonya Brinkley-Nash Community College Robert Brinson-Department of Public Safety Susan Broadley-USS North Carolina Battleship Commission Madelene Brooks-Cape Fear Community College Suzanne Bryson-UNC at Asheville KImberly Buffkin-Department of Cultural Resources Victor Bullock-Department of Health and Human Services Joannie Burtoft-Department of State Treasurer

Joannie Burtoft-Department of State Treasurer Stephanie Busi-Department of Health and Human Services Jon Carter-Richmond Community College

Wynona Cash-Office of the State Controller Debbie Cashwell-Richmond Community College Angela Chafalovitch-Department of State Treasurer Jack Chappell-Department of Health and Human Services Angelina Chevalier-Central Piedmont Community College **Richard Clark-Department of Agriculture** Bruce Cole-Gaston College Adrienne Covington-Nash Community College Beth Cox-Department of Agriculture Vickie Crafford-East Carolina University Gail Craft-Edgecombe Community College Larry Crawford-Administrative Office of the Courts Cheryl Davis-Administrative Office of the Courts Joshua Davis-Department of Cultural Resources Teresa Davis-East Carolina University Angela Davis-UNC at Chapel Hill Joseph DeBragga-Department of Environment and Natural Resources John Del Greco-Department of Public Safety Irene Deng-UNC at Chapel Hill George Dennis-Administrative Office of the Courts Lorna DeWalle-UNC at Chapel Hill Myra Dixon-Department of Health and Human Services Eddie Driver-Department of Health and Human Services Scarlette Edwards-Department of Health and Human Services Candy Edwards-USS North Carolina Battleship Commission Jolene Elkins-Western Carolina University Monisia Farrington-UNC at Chapel Hill Sheilah Faucette-Elizabeth City State University Kendra Felder-Central Piedmont Community College Lori Ferguson-Central Piedmont Community College Stephanie Fisher-Nash Community College Joan Fontes-Department of State Treasurer Carol Fornes-East Carolina University Denise Foutz-Appalachian State University Pam Fowler-Office of the State Controller Susan Gentry-College of the Albemarle Tami George-Robeson Community College Cheryl Gerringer-UNC at Chapel Hill Justin Gray-Edgecombe Community College Christina Greene-Cape Fear Community College Charles Gullette-Beaufort County Community College Tyler Haithcock-Department of State Treasurer Susan Hall-Rockingham Community College Keith Hammonds-Department of Public Safety Arthur Harrell-Office of Administrative Hearings

Kay Harris-Department of Agriculture Lem Harris-Department of Health and Human Services Crystal Harvin-Central Piedmont Community College Debbie Hawkins-Department of Health and Human Services

Shannon Haynes-Surry Community College Stephanie Hendrix-East Carolina University Allen Hicks-UNC at Chapel Hill Regina Hill-Office of State Budget and Management Shannon Hobby-Department of Commerce Michael Hodge-Rowan-Cabarrus Community College David Holman-Caldwell Community College Debbie Hopkins-Rowan-Cabarrus Community College Hadie Horne-Wilson Technical Community College

Heather Horton-Department of Environment and Natural Resources

Latoya Horton-UNC at Chapel Hill Carol Houston-Central Piedmont Community College Troy Howell-UNC at Chapel Hill

MONICA HUGHES-Department of Health and Human Services

Gerald Hyde-Mayland Community College David Jamison-Appalachian State University Teresa Jeffries-Edgecombe Community College Bryan Jenkins-NC Community College System Bud Jennings-Administrative Office of the Courts Pamela Jernigan-Department of State Treasurer Elizabeth John-Department of Justice MONIQUE JOHNSON-Department of Commerce Sherrilyn Johnson-East Carolina University Larry Johnson-UNC at Chapel Hill Christine Jonas-Craven Community College James Jones-Administrative Office of the Courts Jessica Jones-Wilson Technical Community College Janice Joye-Central Piedmont Community College Tamara Joyner-Central Carolina Community College Sue Kearney-Department of Agriculture Danyse Kingsbery-Central Piedmont Community College Candice Kirtz-Edgecombe Community College Laura Klem-Office of the State Controller Dashone Knight-Department of Health and Human Services

Stan Koziol`-UNC at Chapel Hill William Kraus-East Carolina University Katherine Lancaster-Edgecombe Community College Karin Langbehn-Pecaut-UNC at Chapel Hill Darlene Langston-Department of Public Safety Kizzy Lea-Rowan-Cabarrus Community College Samantha Lederer-Department of Environment and Natural Resources Chelsea Ledford-Western Piedmont Community College Tracey Lemming-UNC at Chapel Hill Gayle Lemons-Office of Administrative Hearings Brenda Leonard-Central Piedmont Community College Matthew Longobardi-Department of Justice Nancy Lovett-Edgecombe Community College Becky Luce-Clark-Department of Justice Barbara Lukens-Central Carolina Community College Rebecca Mabe-UNC at Chapel Hill Karen Main-Appalachian State University Steven Marr-Western Carolina University Cheryl Marsh-East Carolina University Jo Ann Martin-Department of Health and Human Services Cindy Martin-Richmond Community College Tony Martin-Surry Community College Laurie Massey-Carteret Community College Lisanne Masterson-Blue Ridge Community College Sarah McDonald-Department of Health and Human Services

Renetta McEachern-Department of Secretary of the State Biff McGilvray-Department of State Treasurer Janice McGowan-East Carolina University Ben McLawhorn-Office of the State Controller Ralph McLester-UNC General Administration Christie Medford-Haywood Community College Courtney Michelle-Office of State Budget and Management

Laketha Miller-Department of Health and Human Services Lisa Miller-UNC at Chapel Hill Debra Mosley-Department of State Treasurer Dannie Moss-East Carolina University Beverly Murphy-Piedmont Community College Belinda Myers-Edgecombe Community College

Lettie Navarrete-Robeson Community College Nga (Teresa) Nguyen-Central Piedmont Community College

Jennifer Pacheco-Office of the State Controller Raymond Pachnar-Edgecombe Community College Sharnita Parker-Elizabeth City State University Kevin Patterson-Appalachian State University Cindy Patterson-Craven Community College Amy Penson-Isothermal Community College Malinda Peters-Department of State Treasurer Anita Peters-Haywood Community College

Phyllis Petree-UNC at Chapel Hill Sallie Piscitello-UNC General Administration Myra Poole-Roanoke-Chowan Community College Brigid Poole-UNC at Chapel Hill Ben Poulson-UNC at Chapel Hill Sarah Powell-Department of Transportation Belinda Preacher-Department of Secretary of the State Rick Presnell-Appalachian State University Phillip Price-Central Carolina Community College David Price-East Carolina University Dotty Price-Gaston College Tammy Pryor-Blue Ridge Community College Dawn Quist-East Carolina University Betty Jo Ramsey-Southeastern Community College Cindi Renfro-Mayland Community College Barbara Revelle-East Carolina University Samantha Reynolds-Blue Ridge Community College Camellia Rice-Cape Fear Community College Jennifer Ricketts-South Piedmont Community College Chavon Robbins-Department of Health and Human Services

Beth Roberts-Department of Justice Sharon Robertson-Tri-County Community College Mitchell Robinson-Carteret Community College Kathy Robinson-Mayland Community College Jessie Rogers-Blue Ridge Community College Elizabeth Rollinson-USS North Carolina Battleship Commission

Timothy Romocki-Department of State Treasurer Rebecca Rothrock-Department of Health and Human Services

Janet Rust-Department of Labor Charlene Ryan-UNC at Chapel Hill Joan Saucier-Department of Public Safety William Schmidt-Department of Commerce Troy Scoggins-Department of Health and Human Services Cecelia Scott-Beaufort County Community College Bill Scott-Department of Health and Human Services Teresa Shingleton-Office of the State Controller **Richard Silc-UNC at Chapel Hill** Erica Smith-Mitchell Community College Rod Smith-UNC at Chapel Hill Alison Soles-Southeastern Community College Chet Spruill-Department of Health and Human Services David Steinbicker-Western Carolina University Gina Steinbicker-Western Carolina University Vicki Stevens-USS North Carolina Battleship Commission

Carrie Sticklin-Department of Agriculture Justin Stiles-UNC at Chapel Hill Michelle Swistak-Fayetteville State University Michele Sykes-Office of State Budget and Management Crystal Talmadge-Department of Labor Rachel Taylor-Appalachian State University Monique Taylor-UNC at Asheville Diep Tong-Central Piedmont Community College Amanda Truzy-Nash Community College Donna Turbeville-Southeastern Community College Youa Vang-Blue Ridge Community College Bill Vespasian-Tri-County Community College Prabhavathi Vijayaraghavan-Office of the State Controller Meera Vora-Central Piedmont Community College Helen Vozzo-Office of the State Controller Angie Wade-East Carolina University Yiwen Wang-UNC at Chapel Hill Dianne Ware-Furlow-UNC at Chapel Hill BeLinda West-Department of Transportation Rex Whaley-Department of Environment and Natural Resources

Felicia Williams-Administrative Office of the Courts Amanda Williams-Department of Agriculture Paulita Williams-Piedmont Community College Susan Williams-UNC at Chapel Hill Cassandra Wilson-Department of State Treasurer Joe Wilson, Jr-Department of Transportation Steve Woodruff-Rockingham Community College Steven Young-Blue Ridge Community College Michael Zanchelli-Department of Health and Human Services

Denise Zdanowicz-Piedmont Community College

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Bryan Brannon-Administrative Office of the Courts Larry Crawford-Administrative Office of the Courts Cheryl Davis-Administrative Office of the Courts George Dennis-Administrative Office of the Courts Bud Jennings-Administrative Office of the Courts James Jones-Administrative Office of the Courts Felicia Williams-Administrative Office of the Courts Denise Foutz-Appalachian State University David Jamison-Appalachian State University Karen Main-Appalachian State University Kevin Patterson-Appalachian State University **Rick Presnell-Appalachian State University** Rachel Taylor-Appalachian State University Charles Gullette-Beaufort County Community College Cecelia Scott-Beaufort County Community College Lisanne Masterson-Blue Ridge Community College Tammy Pryor-Blue Ridge Community College Samantha Reynolds-Blue Ridge Community College Jessie Rogers-Blue Ridge Community College Youa Vang-Blue Ridge Community College Steven Young-Blue Ridge Community College David Holman-Caldwell Community College Madelene Brooks-Cape Fear Community College Christina Greene-Cape Fear Community College Camellia Rice-Cape Fear Community College Laurie Massey-Carteret Community College Mitchell Robinson-Carteret Community College Tamara Joyner-Central Carolina Community College Barbara Lukens-Central Carolina Community College Phillip Price-Central Carolina Community College Jennifer Arenas-Central Piedmont Community College Angelina Chevalier-Central Piedmont Community College Kendra Felder-Central Piedmont Community College Lori Ferguson-Central Piedmont Community College Crystal Harvin-Central Piedmont Community College Carol Houston-Central Piedmont Community College Janice Joye-Central Piedmont Community College Danyse Kingsbery-Central Piedmont Community College Brenda Leonard-Central Piedmont Community College Nga (Teresa) Nguyen-Central Piedmont Community College

Diep Tong-Central Piedmont Community College Meera Vora-Central Piedmont Community College Susan Gentry-College of the Albemarle Christine Jonas-Craven Community College

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