Columbus County

Sources and Uses & Key Financial Observations

Performance Audit Report

July 2026

State Auditor
Dave Boliek

A Constitutional Office of the State of North Carolina

North Carolina Office of the State Auditor
Dave Boliek, State Auditor

Auditor's Transmittal

The Honorable Josh Stein, Governor
The Honorable Phil Berger, President Pro Tempore
The Honorable Destin Hall, Speaker of the House
Honorable Members of the North Carolina General Assembly
Brent Watts, Chair, Columbus County Board of Commissioners

Ladies and Gentlemen:

The North Carolina Office of the State Auditor (OSA) conducted a performance audit of Columbus County to evaluate the County's recent financial position and identify any potential indicators of concern. Columbus County was placed on the Local Government Commission's (LGC) Unit Assistance List in 2020, meaning it already has been identified by the LGC as needing additional financial monitoring.

In its review of the County's finances, OSA found that the County's FY 2024 financial statement audit was submitted to the LGC approximately two and a half months late, and as of July 2026, the County's FY 2025 financial statement audit has yet to be submitted.

Further, OSA found the County's available General Fund balance has fallen below the LGC's 20% benchmark, and the County has experienced a decline in property values and tax revenue.

While this report does not conclude Columbus County is in a financial crisis, has a structural deficit, or used one-time money to support recurring operations, it does identify financial management issues that are keeping the County on the Unit Assistance List, and if not properly addressed, can lead to more serious consequences for management and taxpayers.

Columbus County has agreed with the findings and recommendations in this audit. As part of its efforts to promote transparency and accountability across all government, the State Auditor's Office has included a full appendix, complete with County expenditures by object code, fund, and account.

Respectfully submitted,

Dave Boliek
State Auditor

Why We Did This Review

Columbus County is a rural county in southeastern North Carolina that funds public safety, social services, public health, water and sewer, schools, and other core services through its annual budget.

The North Carolina Office of the State Auditor conducted this performance audit to provide timely public information about the County's recent financial position and to identify warning indicators reflected in the available records.

The County's annual financial statement audit for Fiscal Year (FY) 2024 was filed late and contained repeat findings. In addition, the financial statement audit for FY 2025 was not complete at the time of this review. These factors contributed to the County remaining on the Local Government Commission (LGC) Unit Assistance List as of October 2025.

What We Reviewed

- Audited financial statements for FY 2022, FY 2023, and FY 2024
- LGC Financial Performance Indicators of Concern (FPIC) reports for FY 2022, FY 2023, and FY 2024
- County FPIC responses for FY 2023 and FY 2024
- Budget ordinances for FY 2023-2024, FY 2024-2025, and FY 2025-2026
- Supporting budget worksheets and trial balances provided by the County

What We Found

The available records show warning indicators related to audit timeliness, declining General Fund flexibility, and declining taxable property values in Columbus County.

1. The FY 2024 Financial Statement Audit was Late, the FY 2025 Financial Statement Audit was not Complete, and Repeat Audit Findings Remained Unresolved.

The FY 2024 financial statement audit was submitted to the LGC on January 17, 2025, approximately two and a half months after the standard October 31 due date.[1] It disclosed a decline in available General Fund balance and reported material weaknesses in the County's internal control structure.

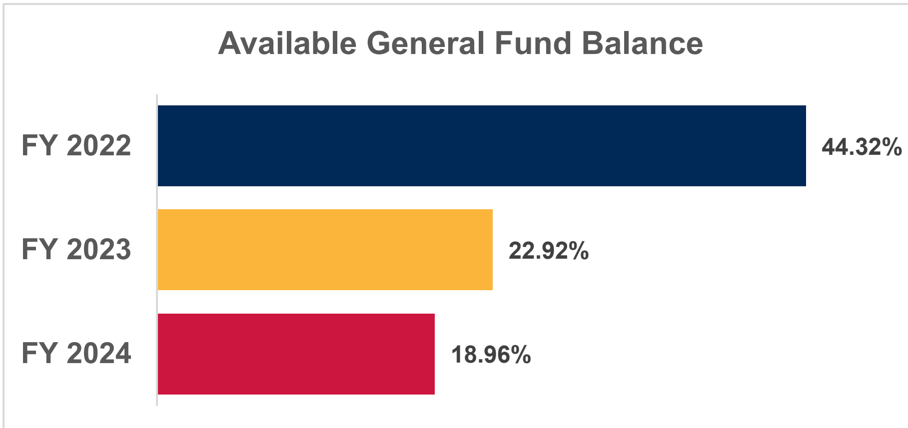
As of July 2026, the FY 2025 financial statement audit was not complete.

78 Days	FY 2025	3 Repeat Findings
How late the FY 2024 audit was filed	Not yet complete as of July 2026	Serious weaknesses in internal controls

[1] Financial statement audits for FY 2024 and earlier were required to be submitted by October 31. Starting with FY 2025, financial statement audits are required to be submitted by December 31.

2. Available General Fund Balance Declined Sharply.

Available fund balance represents the County's financial resources available to support operations. Per the LGC indicator, available General Fund balance[2] fell from 44.32% of expenditures in FY 2022 to 18.96% in FY 2024, below the LGC's 20% peer-group benchmark.



Source: LGC FPIC FY 2022 through 2024

3. Decline in Property Values and Tax Revenue

The County's largest revenue stream is property tax. Between the FY 2024 and FY 2026 budget ordinances, the County's taxable valuation declined by about $328 million, or 7.5%.[3] With no plans to increase the current property tax rate, the decline in taxable properties equates to a decrease of about $2.64 million in gross property tax revenue, or about 7.0% of the $37.7 million projected in the FY 2026 adopted budget.

The decline in taxable valuation was driven largely by reduced operations at International Paper, the County's largest manufacturing employer. Since industrial property is valued (for tax purposes) based primarily on its productive use and income-generating capacity, the removal of equipment from International Paper operations directly impacted the taxable value of the property.

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[2] The Available General Fund balance per the LGC report is a percentage that represents the General Fund's balance available to spend divided by total General Fund expenditures plus transfers out less bond proceeds.

[3] Per review of the County's FY 2026 Budget Message and FY 2023-24 and FY 2025-26 Budget Ordinances.

Where the Money Goes

In FY 2024, the General Fund collected $69.9 million and spent $74.2 million. Property tax accounts for approximately half of all revenue. Public safety, human services, and education together accounted for about 79% of spending.

Columbus County General Fund Revenues FY 2024	
Category	**Amount**
Ad Valorem (Property) Taxes	$35,765,141
Other Taxes/Licenses	14,870,986
Restricted Intergovernmental	12,466,639
Sales and Services	2,505,204
Investment Earnings	2,029,117
Permits and Fees	1,564,755
Misc. Revenue	463,339
Unrestricted Intergovernmental	274,519
Total General Fund Revenue	**$69,939,700**

Columbus County General Fund Expenditures FY 2024	
Category	**Amount**
Public Safety	$22,209,760
Human Services	20,919,356
Education	15,301,550
General Government	9,987,497
Cultural and Recreational	2,113,834
Economic and Physical Development	2,096,839
Special Appropriations	816,105
Debt Service	762,085
Total General Fund Expenditures	**$74,207,026**

What We Recommend

OSA recommends that Columbus County take the following actions to improve audit readiness, restore its financial position, strengthen budget transparency, and address the warning indicators identified in this report.

1. **Get audits done on time:** Strengthen year-end close procedures, implement corrective actions to address repeat findings, and submit the required financial audit by the October 31 deadline.
2. **Restore the General Fund balance**: Adopt a documented plan and timeline to restore available General Fund balance to the 20% LGC peer-group benchmark.
3. **Improve budget reporting and transparency**: Provide regular budget-to-actual reports to the Board of Commissioners and clearly explain major revenue assumptions used in the annual budget, including property tax assumptions.
4. **Create a Hiring and Succession Plan:** Develop and implement a formal workforce and succession planning strategy for key positions within the financial management function. This strategy should identify critical roles, establish plans to recruit, develop, and retain qualified personnel, and provide for the orderly transition of responsibilities when vacancies occur.
5. **Utilize LGC Resources:** The LGC provides technical assistance, training, guidance on budgeting and internal controls, and tools to assess fiscal health that could help the County improve financial planning and support long-term fiscal stability.

Important Note: *This report does NOT conclude that the County is in financial crisis, has a structural deficit, or used one-time money to support recurring operations. It identifies warning indicators that warrant continued review once the FY 2025 financial statement audit is complete.*

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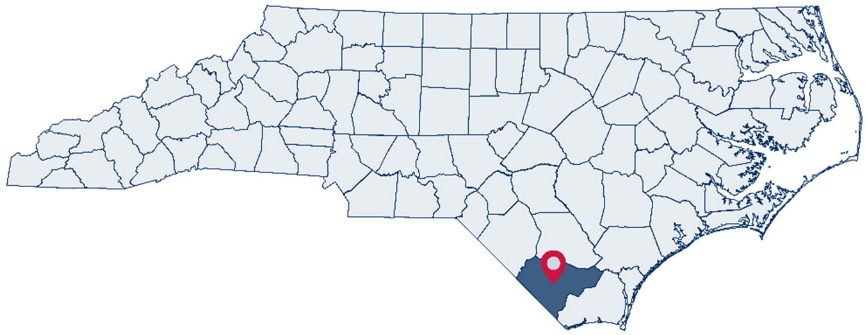
Chapter 147, Article 5A of the North Carolina General Statutes gives the Auditor broad powers to examine all books, records, files, papers, documents, and financial affairs of every state agency and any organization that receives public funding. The Auditor also has the power to summon people to produce records and to answer questions under oath.

Background

Columbus County



Columbus County (County), a rural county in southeast North Carolina, provides a range of public services to its residents, including:

- Public safety (Sheriff's Office, detention center, emergency services, fire and rescue, inspections);
- Social services (Department of Social Services, child welfare, adult services, public assistance);
- Public health and aging services;
- Water, sewer, and solid waste services;
- Funding for public schools (Columbus County Schools and Whiteville City Schools) and Southeastern Community College;
- Parks and recreation, library services, and cultural programs; and
- Local infrastructure and economic development.

Through the County's annual budget, these services are funded by the County's various revenue sources. The largest recurring revenue source comes from ad valorem (property) taxes, which make up approximately half of the County's General Fund revenues. The County also receives sales and use taxes, intergovernmental revenues from federal and state sources, fees and charges, and other revenues.

Financial Information Context

Counties record financial activity using accounting systems that capture revenue and expenditure transactions throughout the fiscal year. Audited financial statements summarize that activity according to generally accepted accounting principles. Budget ordinances appropriate funds for the upcoming fiscal year.

This background is provided for context only and does not constitute an evaluation of County practices.

Why the Local Government Commission Matters

North Carolina has a statewide oversight structure for local government finance. The North Carolina Local Government Commission (LGC) is established in Chapter 159 of the North Carolina General Statutes and is staffed by the Department of the State Treasurer.

The LGC's role matters because it is not simply a passive recipient of local government financial statements. The LGC approves local government debt, assists local governments with fiscal management, provides guidance on annual budgets and internal controls, and reviews annual audits submitted by local governments.

> The LGC assists local governments with fiscal management, provides guidance on annual budgets and internal controls, and reviews annual audits.

> North Carolina law requires local governments to have its accounts audited each fiscal year and to submit the audited financial statements to the secretary of the LGC.

North Carolina law requires local governments to obtain an annual financial audit and submit the audit report to the Secretary of the LGC.[4] The LGC uses those audited financial statements to develop financial performance indicators that help identify governments that may need additional oversight.[5] Those indicators do not prove financial distress by themselves, but they provide an important early-warning tool for identifying local governments that may need additional monitoring or follow-up.

Sources and Uses

The following financial overview presents a summary of the County's recorded revenues and expenditures. This information is provided to give context for how public funds were collected and used during the period reviewed.

Revenues are presented first to provide perspective on the resources available to the County, followed by expenditures which show how those resources were spent.

County Revenues

County revenues represent the financial resources collected by the County during the fiscal year and are used to support County operations and services.

Revenues were grouped into major source categories based on how amounts were recorded in County financial records. Table 1 shows the County's revenues by major source for the Fiscal Year (FY) 2024. As noted, most of the County's revenue is generated by ad valorem (property) taxes.

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[4] N.C.G.S. § 159-34(a)

[5] 20 N.C. Admin. Code 03 .0502

Table 1: County Revenue by Major Source FY 2024

Revenue Source	Description	Amount
Ad Valorem (Property) Taxes	Property taxes collected on real and personal property.	$35,765,141
Other Taxes & Licenses	Includes sales and excise taxes.	14,870,986
Restricted Intergovernmental	State and federal funds restricted for specific purposes.	12,466,639
Sales and Services	Revenues earned by the County by providing goods or services to the public or other governments, including rental income, environmental health fees, aviation fuel sales, and income related to resource officers.	2,505,204
Investment Earnings	Earnings on the County's investments.	2,029,117
Permits and Fees	Revenue from permits, filings, inspections, service charges, and other county user fees.	1,564,755
Miscellaneous Revenue	Revenue that does not fall into one of the other categories.	463,339
Unrestricted Intergovernmental	State and federal funds not restricted for specific purposes.	274,519
Total General Fund Revenue		**$69,939,700**

Source: Columbus County FY 2024 Annual Comprehensive Financial Report (ACFR)

This information is provided for context and does not reflect an assessment of revenue sufficiency, stability, or sustainability.

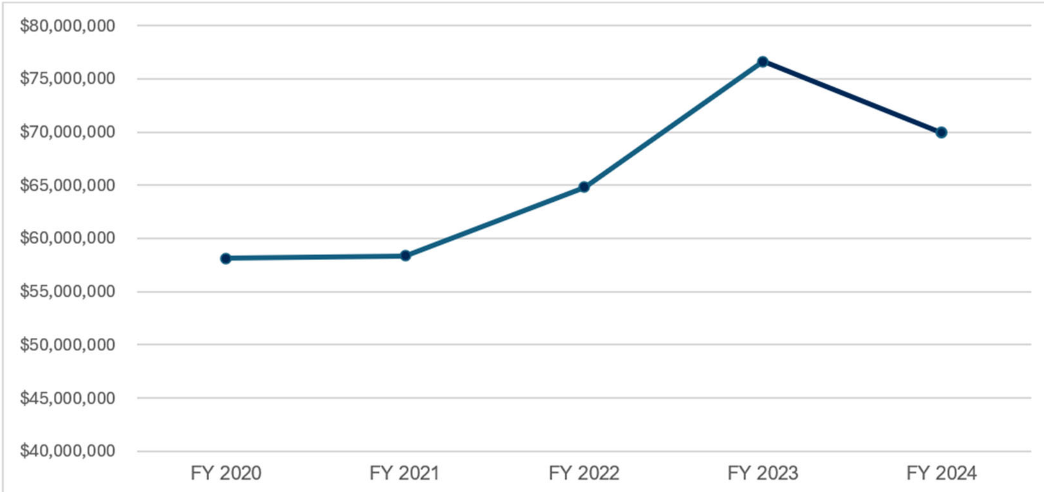
To provide additional context, the following information in Table 2 and Graph 1 present recorded County revenues over multiple fiscal years to illustrate overall trends in revenue levels.

Table 2: County General Fund Revenues by Fiscal Year

Revenue Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Ad Valorem (Property) Taxes	$ 30,437,341	$ 31,209,707	$ 34,190,779	$ 34,727,868	$ 35,765,141
Other Taxes & Licenses	10,764,646	12,497,167	13,711,118	14,497,758	14,870,986
Restricted Intergovernmental	11,585,428	11,248,604	12,907,314	22,016,890	12,466,639
Sales & Services	2,679,881	1,651,874	2,319,558	2,273,348	2,505,204
Investment Earnings	631,394	92,313	15,180	1,016,545	2,029,117
Permits & Fees	1,606,885	1,446,579	1,396,302	1,495,887	1,564,755
Miscellaneous Revenues	283,449	17,932	172,261	349,857	463,339
Unrestricted Intergovernmental	145,393	177,433	117,027	244,126	274,519
Total General Fund Revenue	**$ 58,134,417**	**$ 58,341,609**	**$ 64,829,539**	**$ 76,622,279**	**$ 69,939,700**

Source: Columbus County FY 2020 through FY 2024 ACFRs

Graph 1: County General Fund Revenues FY 2020 through FY 2024



Source: Columbus County FY 2020 through FY 2024 ACFRs

County Expenditures

While revenues reflect the resources available to the County, expenditures show how those resources were used. This section presents an overview of County expenditures, including total spending and expenditures by major function.

County expenditures include operating costs, services, capital items, and other activities. In FY 2024, general fund expenditures totaled more than $74 million, according to the County's audited financial statements.

Across all funds, total expenditures for FY 2024 were approximately $116 million. Appendices for the FY 2024 expenditures are summarized by fund (Appendix B) and by account (Appendix C).

To provide a high-level view of spending, total expenditures have been grouped into major functions based on the County's financial records in Table 3 below.

Table 3: County Expenditures by Major Function FY 2024

Function	Description	Amount
Human Services	Health, social services, aging programs, veterans services, and other assistance programs for residents.	$20,919,356
Public Safety	Sheriff's office, detention, 911 services, emergency services, inspections, fire/rescue-related functions, and related protective services.	22,209,760
Education	County funding for public schools and the community college	15,301,550
General Government	Core administrative functions such as governing body, finance, tax administration, elections, and facilities.	9,987,497
Cultural and Recreational	County library and parks and recreation.	2,113,834
Economic and Physical Development	Airport, eceonomic development, cooperative extension, and soil conservation.	2,096,839
Special Appropriations	Funds approved by the governing board for specific purposes.	816,105
Debt Service	Repayment of principal and interest on outstanding debt.	762,085
Total General Fund Expenditures		**$74,207,026**

Source: Columbus County FY 2024 ACFR

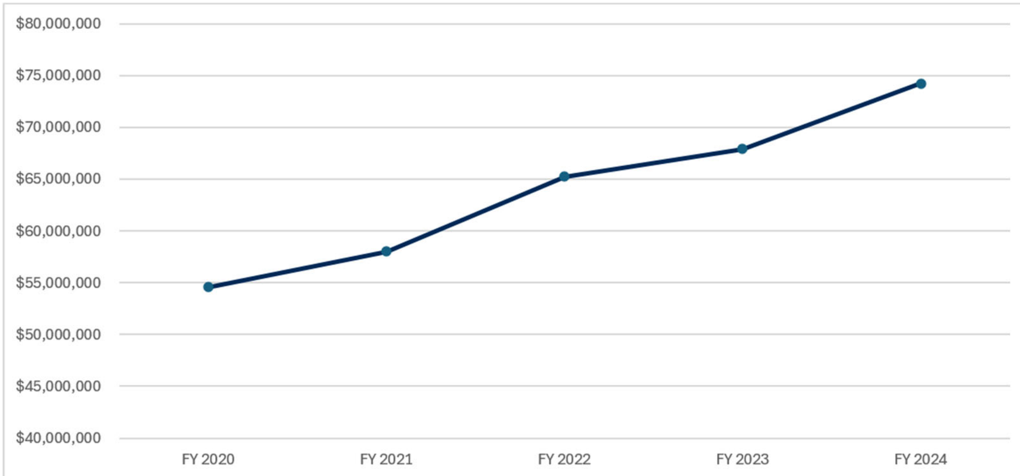
Table 4 and Graph 2 present recorded County expenditures over multiple fiscal years to illustrate overall trends by major function.

Table 4: County Expenditures by Major Function by Fiscal Year

Function	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Public Safety	$ 11,917,440	$ 13,050,493	$ 17,967,787	$ 18,159,979	$ 22,209,760
Human Services	17,183,355	16,654,832	18,963,905	20,441,214	20,919,356
Education	12,490,631	13,813,811	13,672,711	14,446,227	15,301,550
General Government	7,822,812	9,929,998	9,077,048	9,393,911	9,987,497
Cultural and Recreational	1,929,336	1,958,383	1,998,087	2,116,601	2,113,834
Economic and Physical Development	1,593,249	1,613,897	2,073,373	1,759,666	2,096,839
Special Appropriations	894,843	866,610	969,774	907,255	816,105
Debt Service	716,031	115,570	497,161	654,532	762,085
Total General Fund Expenditures	**$ 54,547,697**	**$ 58,003,594**	**$ 65,219,846**	**$ 67,879,385**	**$ 74,207,026**

Source: Columbus County FY 2020 through FY 2024 ACFRs

Graph 2: County General Fund Expenditures FY 2020 through FY 2024

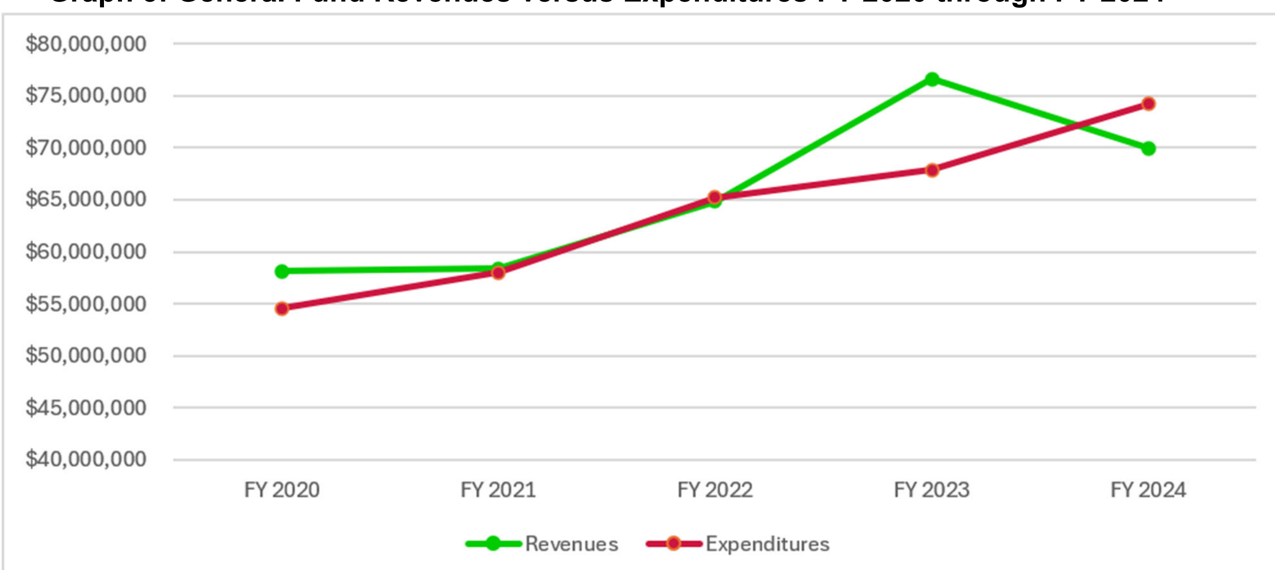


Source: Columbus County FY 2020 through FY 2024 ACFRs

County Revenues versus Expenditures

In FY 2024, general fund expenditures exceeded general fund revenues by $4.2 million.

Graph 3: General Fund Revenues versus Expenditures FY 2020 through FY 2024



Source: Columbus County FY 2024 ACFR

Key Financial Observations

Late and Incomplete Audits Limit Oversight While Available Records Show Financial Warning Indicators

As of July 2026, Columbus County's annual financial statement audit for fiscal year (FY) June 30, 2025, had not been completed.

County leaders, the Local Government Commission (LGC), the General Assembly, and the public need timely and reliable financial information to determine whether Columbus County's revenues are meeting budgeted expectations, expenditures are within budget, fund balance is stable, and corrective actions are working. Due to the late financial audit, that information was not fully available.

Further, the most recently completed County financial statement audit (for the FY ended June 30, 2024, or FY 2024) was filed late and reported repeat material weaknesses. As a result, the County remained on the LGC Unit Assistance List.

Auditors reviewed the most current available audited financial statements, County trial balances, LGC financial performance indicators of concern (FPIC),[6] and County budget documents. These documents showed warning indicators, including:

- Late audits with repeat material weaknesses in internal controls,
- Declining General Fund balance, and
- Declining property values and tax revenues.

Because the FY 2025 financial statement audit was not complete as of the time of this performance audit, the evidence needed to determine whether those warning indicators improved, worsened, or persisted was not available.

Financial Warning Indicator: Audit Timeliness and Report Findings

As stated above, as of July 2026, the County's FY 2025 financial statement audit had not been completed by the required due date of December 31, 2025.[7]

The County's FY 2024 financial statement audit reported several long-standing issues that remained unresolved, including three material weaknesses in internal control over financial reporting.

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6 The LGC's Financial Performance Indicators of Concern (FPIC) report is a framework of standardized financial indicators derived from audited financial statement data that the LGC uses to calculate financial performance indicators and assess a local government's fiscal condition. "Financial Performance Indicators of Concern" are Financial Performance Indicators with values which may indicate inadequate financial conditions or fiscal management concerns within the governmental unit (20 N.C.A.C. 03 .0502).

7 Financial statement audits for FY 2024 and earlier were required to be submitted by October 31. Starting with FY 2025, financial statement audits are required to be submitted by December 31.

A material weakness is the most serious type of internal control deficiency identified in a financial statement audit. It indicates a reasonable possibility that a material misstatement will not be prevented, or detected and corrected, on a timely basis.[8] As a result, significant errors in the County's financial reporting could occur and remain undetected without audit procedures. In FY 2024, auditors identified errors requiring major corrections before the audited financial statements could be issued.

Specifically, the FY 2024 financial statement audit identified the following:

- The County's records for major assets were materially inaccurate. Before the FY 2024 financial statements could be finalized, the County had to correct how it reported capital assets, including buildings and equipment. Those corrections totaled about $55.7 million for governmental activities and $3.6 million for business-type activities.
- The County had to correct previously reported opioid settlement amounts. The FY 2024 audit required a restatement involving $13.2 million in opioid settlement revenue and increased the Opioid Settlement Fund's year-end balance by $526,860.
- The County's accounting records required significant year-end adjustments. About $1.3 million in adjustments had to be made before the financial statements could be finalized.

Together, these findings indicate that the County's year-end financial records required substantial correction before the audited financial statements could be issued.

The County remained on the LGC Unit Assistance List published October 6, 2025, based on FY 2024 data, which reflected concerns related to late financial reporting, repeat audit findings, and other fiscal warning indicators. The County's own FY 2024 FPIC response acknowledged this status.

Why this matters.

These issues provide important context for the financial observations presented in this report.

- A late audit means decision-makers, the public, and the State do not have the most current information from which to make decisions.
- Repeat findings indicate previously identified problems have not been fully resolved.
- Inclusion on the Unit Assistance List signals that the LGC has identified the County for additional monitoring.

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[8] A *material weakness* is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *material misstatement* is a misstatement that, individually or in the aggregate, could reasonably be expected to influence users' decisions based on the financial statements. See AU-C 265, AU-C 320, and AU-C 450.

None of these conditions, by itself, proves poor budget decisions. Together, they limit the ability of the County, the LGC, and the public to act on financial warning indicators in time.

Further, pursuant to North Carolina General Statute 159-34, local governments that do not submit audited financial statements within 12 months of the fiscal year end may have a portion of their sales tax distributions withheld, thereby reducing revenue available to the County.

Financial Warning Indicator: Declining General Fund Balance (Dollars and Percent of Spending)

Columbus County's General Fund (its main operating fund) experienced a substantial decline between FY 2022 and FY 2024. That decline is visible both in the actual dollar amount of fund balance reported in the audited financial statements and in fund balance as a percentage of annual expenditures, a liquidity benchmark used by the LGC.

Table 5: Fund balance (Percentage of Annual Spending)

Fiscal Year	Fund Balance as a Percentage of Expenditures
FY 2022	44.32%
FY 2023	22.92%
FY 2024	18.96%

Source: FY 2024 LGC Performance Indicators of Concern Report

The FY 2024 result fell below the 20% peer-group benchmark the LGC uses for counties with General Fund expenditures under $100 million. The LGC uses peer groups based on expenditure size to evaluate the minimum level of available fund balance needed for operations, cash flow, emergencies, and unforeseen expenditures.

For comparison, the County's own FY 2024 financial audit calculation (FY 2024 ACFR: Note 1.R) reported available fund balance[9] of $15.6 million, or about 21% of General Fund expenditures, similar to, but slightly higher than, the LGC measure.[10]

The County's 20% policy goal and the LGC's 20% peer-group benchmark are best understood as financial targets, not statutory minimums.

[9] Total fund balance includes all resources that the county has, while available fund balance is what the county can actually use without restrictions.

[10] The County's percentage is slightly different because the LGC uses a standard formula for all counties. The LGC includes the Debt Service Fund in available fund balance and uses a broader spending base so it can compare counties consistently and assess financial cushion against overall spending and debt obligations.

Table 6: General Fund Balance Available per Fiscal Year

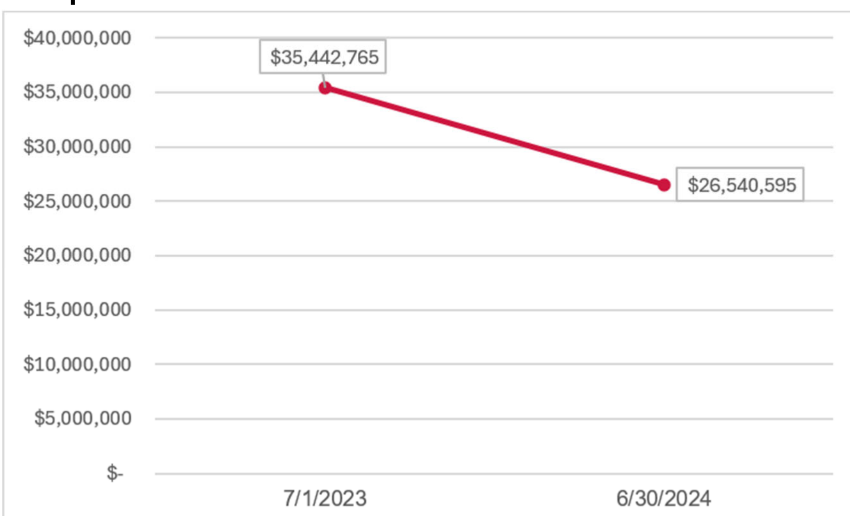
Fiscal Year	Fund Balance Available
FY 2022	$ 18,333,829
FY 2023	$ 17,031,512
FY 2024	$ 15,625,375

Source: Columbus County FY 2022 through FY 2024 ACFRs

The FY 2024 audited financial statements reported General Fund revenues of $69.9 million and expenditures of $74.2 million, meaning expenditures exceeded revenues by $4.27 million before other financing sources and uses.

After all adjustments, total General Fund balance declined from $35.4 million at the start of FY 2024 to $26.5 million at year-end.[11]

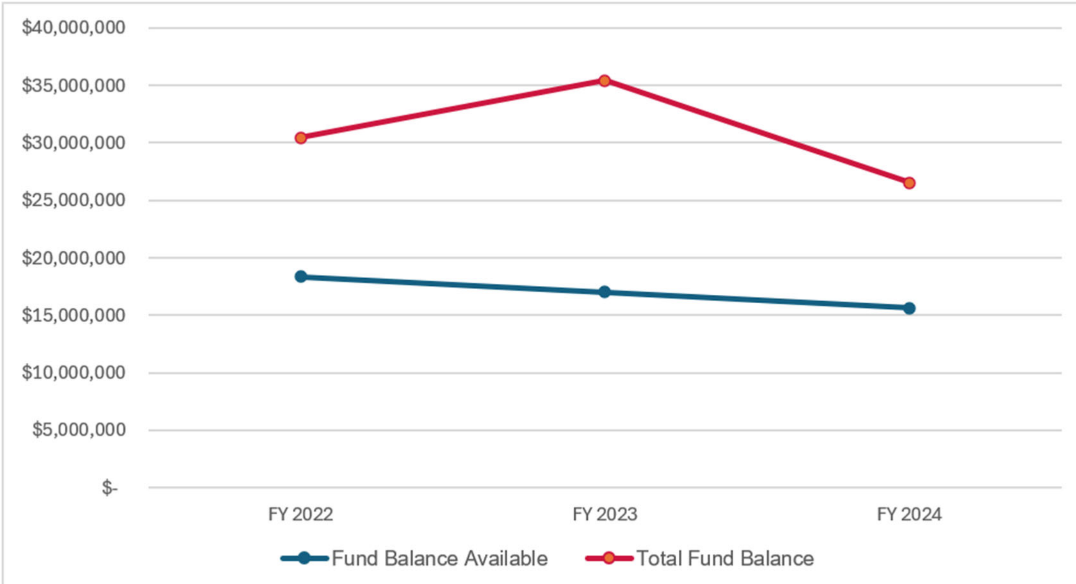
Graph 4: General Fund Total Fund Balance Decline FY 2024



Source: Columbus County FY 2024 ACFR

[11] Total fund balance includes all resources that the county has, while available fund balance is what the county can actually use without restrictions.

Graph 5: General Fund Balance Available and General Fund Total Fund Balance FY 2022 through FY 2024[12]



Source: Columbus County FY 2022 through FY 2024 ACFRs

Why this matters.

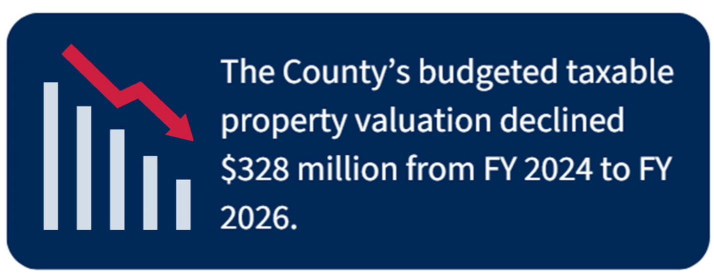
Available fund balance functions as the County's operating account, the resource used to manage cash-flow timing, absorb unexpected costs, or respond to revenue volatility. While the County still reported money on hand at the end of FY 2024, the portion available to support operations was significantly smaller than in recent prior years, reducing margin for error.

This observation does not, by itself, establish a structural deficit. The decline could reflect one-time expenditures, grant timing, capital activity, transfers, or audit adjustments.

Financial Warning Indicator: Decline of Property Values and Tax Revenue

Property tax is the County's largest General Fund revenue source, representing almost half of total General Fund revenue. The FY 2026 adopted budget projected $37.7 million in property tax revenue.

Comparing budget ordinances over time, the County's taxable valuation declined from $4.36 billion in the FY 2024 budget ordinance to $4.03 billion in the FY 2026 budget ordinance. That is a decline of



[12] Fund balance available for the General Fund is based on the County's calculations within their ACFRs, which are different from the balances calculated by the LGC.

approximately $328 million, or about 7.5%.

The property tax rate remained at $0.805 per $100 of assessed valuation across both ordinances. At the current tax rate of $0.805 per $100 of assessed value, a decline of approximately $328 million in taxable valuation would reduce gross property tax revenue by about $2.64 million, or about 7.0% of the $37.7 million projected in the FY 2026 adopted budget.

Most of the decline in taxable valuation was attributable to removed equipment and reduced production at the International Paper plant. International Paper has long been the County's largest manufacturing employer. In October 2023, the plant announced that it would permanently cease operations on one of its two pulp machines at the Columbus County location, which would eliminate approximately 200 positions. Since industrial property is valued (for tax purposes) based primarily on its productive use and income-generating capacity, this removal of equipment and decline in operations directly impacted the taxable value of the property.

Why this matters.

Because property tax is the County's largest recurring General Fund revenue source, a meaningful change in taxable valuation or a change in collection assumptions can have a large downstream effect on operating revenue.

Focus On the FY 2025 Audit

The FY 2025 audited financial statements were not available at the time of this performance audit. As a result, the County, the LGC, the General Assembly, and the public did not have the next year of independently audited financial evidence needed to determine whether the warning indicators in the available records improved, worsened, or continued.

The FY 2025 audit will be the most important upcoming source of information for understanding Columbus County's financial trajectory. When complete, the FY 2025 audit should answer the following questions:

- Were the FY 2024 repeat material weaknesses resolved, or continue to recur?
- Did available General Fund balance stabilize, recover, or decline further from the FY 2024 level?
- Did FY 2025 actual property tax revenue match the budgeted amount, or did the County experience another large shortfall and tax-release variance?

Until the FY 2025 audit is complete, none of these questions can be answered with reliable audited evidence. The recommendations that follow are designed to help the County improve its financial reporting, strengthen financial oversight, and provide the Board of Commissioners and the public with the information needed to identify and respond to warning indicators before they become more significant.

Recommendations

Based on the key financial observations, the North Carolina Office of the State Auditor makes the following recommendations to Columbus County:

1 Strengthen Year-End Close, Corrective Actions, and Audit Readiness

County management, including the County Manager and Finance Officer, should strengthen year-end closing procedures, finalize and assign corrective action plans for repeat audit findings, and monitor those plans through completion. County management should also establish an audit readiness timeline with defined responsibilities, interim milestones, and management oversight designed to support timely completion and submission of the annual audit by the standard October 31 due date.

Progress on repeat audit findings should be tracked through remediation and reported to the Board of Commissioners until resolved.

2 Restore Available General Fund Balance to the LGC Peer-Group Benchmark

County management should develop and present to the Board of Commissioners a documented plan and timeline to restore available General Fund balance to the LGC peer-group benchmark. County management should also provide the Board of Commissioners with periodic updates on progress and reconcile the difference between the County's available fund balance calculation and the LGC financial performance indicator calculation so that the Board, the public, and the LGC have a consistent understanding of the County's financial position.

3 Provide the Board of Commissioners with Routine Budget-to-Actual Reporting

County management should provide the Board of Commissioners with regular budget-to-actual financial reports that identify material revenue and expenditure variances, explain the causes of those variances, and describe any planned management response. County management should also provide the Board with clear written explanations of major revenue assumptions used in the annual budget, including significant changes in property tax valuation, releases, refunds, appeals, and collection assumptions.

4 Create a Hiring and Succession Plan

Develop and implement a formal workforce and succession planning strategy for key positions within the financial management function. This strategy should identify critical roles, establish plans to recruit, develop, and retain qualified personnel, and provide for the orderly transition of responsibilities when vacancies occur.

The County should prioritize hiring qualified financial leadership personnel with demonstrated local government finance experience and appropriate professional credentials. The recruitment process should include comprehensive background and reference checks.

5 Utilize LGC Resources

Strengthen financial management practices by actively utilizing training, guidance, and technical resources provided by the LGC. These resources include fiscal training for governing boards and finance staff, guidance on budgeting and internal control practices, sample policies (such as fund balance, debt, and internal control policies), and analytical tools that help identify potential fiscal risks.

By leveraging these resources, the County can improve its understanding of key financial management practices. LGC training and guidance can help County officials better interpret financial data, strengthen oversight, and ensure compliance with applicable laws and regulations.

Objectives, Scope, and Methodology

Audit Objective

The audit objectives were to provide timely public information about the County's recent financial position and to identify warning indicators reflected in the available records.

Scope

The audit scope included the latest audited financial information at the time of audit, which was for fiscal year (FY) 2024, with budget projections through FY 2026.

This audit **did not** include evaluating the presentation of the County's financial information.

Methodology

To achieve the audit objectives, auditors:

- Reviewed available County financial information, including:
    - Audited financial statements for FY 2022, FY 2023, and FY 2024
    - LGC Financial Performance Indicators of Concern (FPIC) reports for FY 2022, FY 2023, and FY 2024
    - County FPIC responses for FY 2023 and FY 2024
    - Budget ordinances for FY 2023-2024, FY 2024-2025, FY 2025-2026
    - Supporting budget worksheets and trial balances provided by the County
- Made inquiries of County personnel to gain an understanding of the financial information.

This report does not conclude that Columbus County is in immediate financial crisis nor that the County has a structural deficit. What the available records do show is that the County's FY 2024 financial statements, FPIC reports, and budget documents contain warning indicators of reduced financial flexibility, increased budget pressure, and conditions that warrant continued oversight once the FY 2025 audit is complete.

Because of the test nature and other inherent limitations of an audit, together with limitations of any system of internal and management controls, this audit would not necessarily disclose all performance weaknesses or lack of compliance.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Response From Columbus County

Columbus County

Board of Commissioners

COMMISSIONERS
Brent Watts, **Chairman**
Scott Floyd, **Vice Chairman**
Ricky Bullard
Giles E. Byrd
Lavern Coleman
Chris Smith
Barbara Featherson

Brent Watts, **Interim County Manager**
Amanda B. Prince, **Attorney**
Jana Nealey, **Clerk to the Board**

July 14, 2026

The Honorable Dave Boliek, State Auditor
North Carolina Office of State Auditor
20601 Mail Service Center
325 N. Salisbury Street
Raleigh, North Carolina 27699

In re: Columbus County-Response to OSA Audit Findings

Dear Auditor Boliek:

For the past year, Columbus County's Finance Office staff and management have worked with the Office of the State Auditor in conducting a performance review of our daily operating procedures and budget processes. While this review was time consuming for staff, we appreciate the opportunity to work with your staff to learn and strengthen our county's financial policies and procedures.

The five recommendations by the Office of the State Auditor were not unexpected. We have been working diligently the past year to update our policies and to build year-end closeout procedures to reduce findings and provide timely submittal of audits. We have also been working to be more consistent with the monthly financial reporting and explanations presented to our Board of Commissioners.

For the past several years, our Finance office, along with most other county departments, have had an increase in turnover. Some of the turnover is due to the county's limitation to compete with surrounding agencies salaries, and we have a large number of staff that are reaching retirement status. Due to the high rate of turnover in the past, we were not able to adequately train our staff. However, we do feel that turnover in the finance office has improved, and we are working to get staff adequately trained.

As requested, below you will find the county's response to the five recommendations from your office:

1. Strengthen Year-End Close, Corrective Actions and Audit Readiness

Recommendation: Get audits done on time: Strengthen year-end close procedures, implement corrective actions to address repeat findings, and submit the required financial audit by the October 31 deadline.
Agency Response: Columbus County agrees with the finding and recommendations provided by the Office of the State Auditor. The County has been working diligently to address findings and other

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concerns that have been brought to our attention with the change of auditing firms beginning with fiscal year end 2022. Due to the in-depth review by the new firm to confirm final audited numbers of our FY 21 audit and make those corrections. It took until April 2024 (22 months) to complete the FY 22 audit. Although it was a long process, we appreciate the in-depth review and knew that the firm was doing their due diligence. As soon as the FY 22 audit was completed, staff immediately started the FY23 audit which was already past due to the LGC. Due to the time of year for the audit firm, staff had this audit completed in July 2024. However, by the time we started the audit, it was already past due to the LGC. Many of the issues found in the FY 22 audit were repeated in the FY 23 audit due to timing. Again, as soon as the FY 23 audit was completed, staff started the FY 24 audit. The FY 24 audit was completed in January 2025. There were also repeat findings due to timing. Some were different issues, but the findings fell under the same umbrella as the prior finding title.

We are anticipating our FY 25 audit to be completed by July 30, 2026. This audit is late due to the issues with the new software conversion, the federal government shut down, and the concurrent OSA audit. During this four-year period, our finance staff have had to overcome several issues, including staff turn-over, reallocation of staff duties, and a reduction in force. Staff has also had to learn the new audit firms' expectations and processes that were much different than the prior firm's processes.

In an effort to have the audit completed on time (December 31), and to reduce findings, the county has implemented several changes to daily operations to address the new audit firms concerns and findings. We have also updated purchasing and finance policies which were approved by the Board of Commissioners at their June 1, 2026 meeting, and effective July 1, 2026 for the FY 27 budget year. The county has also hired a third-party accountant to help with closing entries and review of all funds, OPEB, capital assets, leases, new implementation of standards, and guidance for other needs. We also allocated portions of the audit process to staff members throughout the office. Finance also implemented new accounting software in the spring of FY 2025, which came with a learning curve and implementation issues that took three months to correct. We do not plan on making any other significate changes, such as software or a new audit firm, that will create additional burdens on the finance office. Our staff will also be taking advantage of all trainings that we can afford to attend.

Corrective action for this recommendation includes continuing education, in depth training, and keeping staffing levels at adequate levels. For the FY 26 audit, there should be improvement in findings due to closing entries and timeliness. The Finance Director is responsible for preparation of the needed audit items.

2. Restore Available General Fund Balance to the LGC Peer-Group Benchmark

Recommendation: Restore the General Fund balance: Adopt a documented plan and timeline to restore available General Fund balance to the 20% LGC peer group benchmark.

Agency Response: Columbus County agrees with the finding and recommendations provided by the Office of the State Auditor. Due to prior years budgeting practices, reductions in revenues coming from state and federal levels, a significantly large tax release, and changes in laws and usage of the ARPA revenue replacement funding, the county has used a significant amount of our fund balance.

The county is now budgeting more realistic revenues for our FY 27 budget, which reduced our general fund budget by $958,612 (1.24%). We are also working with departments to prevent usage of fund balance by staying within their allocated budgets. We are utilizing fund balance only when it is an immediate emergency need that cannot be funded in any other manner, with the exception of earmarked funds that are considered part of fund balance at the close of the fiscal year and will need to be reallocated for use in the new fiscal year. Small changes include limiting spending in any area that we can, including restricting hiring of vacant positions. Staff will review and present the updated fund balance policy to the Board of Commissioners for approval September 21, 2026. Our current policy was approved in July 2019, however; we have many new commissioners that were not seated at that time. Presenting this to our Board will allow us to update and educate them on this policy.

Columbus County is anticipating increases in our tax revenues from this point forward due to new housing developments in the eastern and southern areas of the county. Also, our economic development department is diligently working to recruit new businesses to our area, along with helping current businesses grow.

Corrective action for this type of recommendation is on-going and by our best estimate of getting fully back on track will come with our next tax revaluation going into effect with our FY 30 budget. We expect property values to increase by 40% to 60%, based on current information we are getting from surrounding counties. However, this will also be dependent upon regulations passed by the general assembly that may affect our revaluation process. Until the next revaluation is completed, we are going to be very conservative with revenues and reduce expenditures as necessary. We are also recommending that at some point we go to a 4-year revaluation cycle instead of the current 8-year cycle. Our staff will work with the Board of Commissioners to help enforce the fund balance policy and the amount allocated for usage.

3. Provide the Board of Commissioner with Routine Budget-to-Actual Reporting

Recommendation: Improve budget reporting and transparency: Provide regular budget-to-actual reports to the Board of Commissioners and clearly explain major revenue assumptions used in the annual budget, including property tax assumptions.

Agency Response: Columbus County agrees with the finding and recommendations provided by the Office of the State Auditor for the period of review. Staff provides monthly reports to the Board that compares the budget to actual, where it stands by the year-to-date percentage, and a comparison to prior year amounts. This report also shows the bank and investment balances compared to the previous year. If one of these reports are missed, it is included in the next month's report to the Board.

Our finance staff is currently working to revise the report to include additional information that can be easily processed. Staff will work on consistency with providing the report monthly to the board and make them aware of any changes to budget projections. Our new accounting software has a financial dashboard that populates graphs and comparison information that the commissioners, finance office, and departments can easily access and use. Our finance director provides the current year tax revenue calculation to our Board, along with the next year's revenue estimate based off of information provided by the tax office during the budget process.

Corrective action for this type of recommendation is on-going, however, staff is continuing to work on consistency in reporting and revising our report to be more effective in transmitting information. Staff will work with the software company to implement the financial dashboard as soon as possible.

4. Create a Hiring and Succession Plan

Recommendation: Create a Hiring and Succession Plan: Develop and implement a formal workforce and succession planning strategy for key positions within the financial management function. This strategy should identify critical roles, establish plans to recruit, develop, and retain qualified personnel, and provide for the orderly transition of responsibilities when vacancies occur.

Agency Response: Columbus County agrees with the finding and recommendations provided by the Office of the State Auditor. Recruitment and retention of personnel is an issue throughout the county's departments and the state. The finance office has had high turnover in the director's position during the past several years. However, our current finance officer has been in the position for two years and has helped stabilize the turnover in her department. The finance office along with other departments were affected by a reduction of force in the FY 25 budget cycle. However, we do not foresee any further reductions in any positions at this time.

Staff will work with our human resources director to determine the critical roles of the finance office, along with other county departments, to create succession plans for when vacancies or extended leave of absences occur, and to establish plans to recruit and retain qualified personnel. Due to the restraints on funding, we cannot offer salaries at the same level of other neighboring governmental units or the private sector. Our human resources director has reached out to other counties to see how they have accomplished this or how they built their plans, and is also comparing staffing patterns of similar counties. Our finance director has reached out to both of her LGC contacts to see if the LGC has a formal plan or if they have experience with creating a plan in their prior units. Currently, the finance office is cross training personnel in several functions of the office, so that when there is a vacancy, the financial functions of the county will not come to a halt.

Corrective action for this type of recommendation will be on-going with changes in personnel to adequately provide services to the citizens and within our departments. We hope to have a base line county wide hiring and succession plan by the end of the calendar year. The human resources director and county administration (County Manager) will be responsible for these changes.

5. Utilize LGC Resources

Recommendation: Utilize LGC Resources: The LGC provides technical assistance, training, guidance on budgeting and internal controls, and tools to assess fiscal health that could help with County improve financial planning and support long-term fiscal stability.

Agency Response: Columbus County agrees with the finding and recommendations provided by the Office of the State Auditor. With the turnover that we have had within the county, we were unaware of all the resources that the LGC offers. With the county being on the UAL, the LGC assigns the finance office a member of their COACH team and we provide 6-month and 9-month financial reports to our representative. We also submit our budget and ordinance to the LGC before approval by our Board for review. The LGC COACH team member is available for best practices guidance. Also, due to placement on the UAL, the county has had a representative with the NCACC that has worked directly with us to help with the completion of the past two years' audits. The Finance Director also has a contact with them for guidance. Along with these two associations, staff uses contacts with the School of Government by direct email, blog posts, and trainings. Staff are also part of list serves that provide forums to ask questions of their peers and they also attend as many trainings as are financially feasible.

We will reach out to the LGC and the NCACC for a directory of services and relevant contacts. Staff will also attend zoom conferences provided for guidance and reporting changes, and will continue to access training opportunities provided by our COACH team including the LGC, the NCACC, the League of Municipalities, the Finance Director's association, GASB, along with contacts with fiscal and debt sections as needed. We will build a contact reference list for future assistance and have available to all staff in digital and paper format. The finance director is responsible for these changes

In conclusion, we appreciate the opportunity you and your staff have provided to help improve our county's policies and to improve our financial standing. The Office of the State Auditor's recommendations concur with recommendations from our audit firm, and are in line with policy updates that staff have been making during the review period. The corrective actions we are presenting are not a single item fix, but on-going evaluations that will need to be adjusted based on the future needs of the county and our personnel changes. The county looks forward to building stronger relationships with resources such as yours that will help us to continue to adjust and grow to meet state requirements along with the needs of our citizens.

Sincerely,

Brent Watts, Chairman/Interim County Manager

cc: Board of Commissioners
Gail Edwards, Deputy County Manager
Heather Woody, Finance Director July 14, 2026

Appendices

Appendix A: County Expenditures by Object Code (FY 2024)

This table summarizes the County's expenditures by object code, which groups spending into categories such as salaries, benefits, and operating costs. It provides an overview of how the County allocates its resources across different types of expenses. The total of all County fund expenditures totaled $116,054,769.[13]

Expenditure Category	Amount
Salaries	$ 27,310,792
Benefits	10,983,280
Supplies	9,332,499
Purchased Services	18,486,855
Utilities & Repairs	2,670,464
Travel & Training	317,616
Insurance and Rents	1,554,503
Education	15,512,337
Capital and Non Capital	4,981,549
Special Appropriations	1,100,902
Miscellaneous	23,803,972
Total	**$ 116,054,769**

Source: County Financial Records FY 2024

[13] The County provided trial balances for each of the County's funds to Auditors. Auditors tied each fund's trial balance expenditure total to the FY 2024 ACFR within an immaterial amount. The combination of these funds' expenditures totaled $116,054,769. Total general fund expenditures of $74,207,026 are included in this amount.

Appendix B: County Expenditures by Fund (FY 2024)

This table summarizes the County's expenditures by fund, showing how spending is distributed across its major operating and capital funds. It helps illustrate where resources are being used for different purposes.

Fund Name	FY 2024
General Fund	$ 74,207,026
Municipal Tax Collections Fund	6,183,345
Solid Waste	5,571,110
Courthouse Renovation Capital Project Fund	5,400,024
Debt Service Fund	4,338,765
Section 8 Housing	2,320,544
Fire Protection Fund	2,221,411
School Project CCS-TC Fund	2,175,825
Water District II	1,181,068
Transportation Fund Grouping Report 2	947,819
Water District IV Grouping Report	864,151
Ambulance and Rescue Units Fund	826,794
Rural Airport Development Grant Fund	814,489
Sheriff Office Construction	786,837
Water District V Grouping	707,320
Water District I	687,449
E911 - Aging Fund TB	650,156
Inmate Trust Fund - Inmate Trust	571,652
Water District III Grouping Report	505,632
Inmate Trust Fund - Detention SFR	458,777
Water District IV Capital Project Fund	409,022
Water District II Capital Project Fund	393,832
Opioid Settlement Grant Fund	383,653
DSS Representative Payee Fund	373,646
EDC Capital Projects/Grants Fund	313,792

Fund Name	FY 2024
E911 Project - Radio Communication Fund	279,853
Water District V Capital Project Fund	278,248
Watershed Restoration Fund Grouping Report	257,709
SCIF Grant Bike Trail Fund	220,468
VIPER Paging System Fund	219,078
Golden Leaf Grant Fund	216,789
CSC Fines & Forfeitures Fund	210,787
Water District III Capital Project	190,924
Hazard Mitigation Fund	166,070
American Rescue Plan Fund	159,847
Aging projects and Multi Year Grants Fund	159,370
Sheriff Civil Fund	109,168
Water Line Extension (Water District I) Capital	90,998
Kate B Reynolds	74,948
LESO Equipment Sale and Grant Fund	43,544
Other Fund(s)	26,336
Parks & Rec Granst Fund	19,999
Tabor City incubator Project Fund	11,124
Farmland Preservation Grant Fund	9,051
Old Dock Water and Sewer Project Fund	7,125
Columbus County 4-H Fund	2,856
Whiteville High School Project	2,506
Essential Single Family Rehab Report	1,987
Explorer Post 513 Fund	1,845
Total Expenditures	**$ 116,054,769**

Appendix C: County Expenditures by Account (FY 2024)

This table summarizes the County's expenditures by account, providing a detailed breakdown of spending within each category of expense. It shows how funds are used at a more granular level across specific accounts.

Account	FY 2024
Salaries & Wages - Regular	$ 25,424,400
Contracted Services	10,849,045
Construction	6,921,130
CO Schools Curr Expense	6,509,486
Insurance Contribution	4,030,849
Retirement Contribution	3,479,316
Whiteville	2,727,409
City Schools Curr Expense	2,600,000
FICA	2,061,173
CO Schools Capital Outlay - 1/2 Cent Tax	1,971,476
Housing Assistance Payments	1,944,194
Foster Care - State	1,924,971
Comm College Curr Expense	1,825,605
Furniture, Fixtures, & Equipment	1,667,105
Depreciation	1,663,558
Insurance, Prof Liab, Property & Bonds	1,542,637
Department Supplies	1,402,325
Capital Outlay	1,264,151
Misc. Expense/Fees	1,197,549
Tabor City	1,175,546
Utilities	1,128,448
Salaries & Wages - Part Time	948,459
Viper Radio System - Principal	920,700
Gas	819,580
City Schools Capital Outlay - 1/2 Cent Tax	787,439
Insurance Contribution Retirees	784,462
Lease - Vehicles	762,085
Foster Care - IVE	725,362
Telephone	707,863
Non Capital Outlay	667,120
Lake Waccamaw	648,817
Capital Outlay Vehicle Lease - GASB 87	625,193
Article 44 Capital Outlay - SCC	609,805
Courthouse Annex Project	600,000

Account	FY 2024
Professional Services	596,237
ENG/Architect Fees	579,999
M & R BLDG/Grounds	566,555
Chadbourn	554,219
Article 44 Sales & Use Tax - County Schools	550,902
Medical & Hosp Expense - Inmates	539,017
Contracted Services	475,460
ACME Delco Fire District	471,362
M/R - Vehicles	453,646
Aviation Fuel Purchases	446,217
Water Dist Lobs - Interest	444,936
BB&T 701 North Complex - Principal	419,533
Water Dist Lobs - Principal	415,000
Contracted Services - School Nurse	400,000
M/R - Buildings & Grounds	378,073
Client's Miscellaneous Expense	373,646
Whiteville City Schools - Interest	359,805
Overtime	356,168
Economic Development Partnerships	348,500
Design Permitting & Bid Services	330,333
Salaries & Wages - Longevity	309,982
Whiteville - Storm Water Drainage	304,666
Special Asst for Adults	303,875
Fair Bluff	298,602
401(K) Contribution	278,991
Forestry Service	270,000
Property Acquisition	257,335
CCS - Cerro Gordo School - USDA Interest	253,110
Travel	251,441
Uniforms & Clothing	249,014
Professional Services - CPA	239,125
Special Fee - Juvenile Detention	225,690
Whiteville City Schools - Principal	222,218
Whiteville Rescue	219,552

Account	FY 2024
Conveyance Tax - NCDORF Rev	217,196
Motorola Paging	215,888
Maint & Repair - Equipment	214,221
Retirees Health Insurance	212,527
CCS - Cerro Gordo School - BB&T Principal	208,836
Water Purchases for Resale	206,517
North Whiteville Fire Dist	205,147
Pickney St Office - Principal	201,839
Brunswick Fire District	194,222
Contract-Sewer Purchase	194,035
Postage	188,573
Adoption Asst Pymts	187,068
Settlement/Litigation Fees	180,000
Office Supplies	173,551
Yam City Fire District	169,554
ABC Profit Distributions - CCS	166,657
CCS - Cerro Gordo School - USDA Principal	165,231
Engineering Services	163,279
Viper Radio Infrastructure	159,847
Management Services	156,845
CSC Fines & Forfeitures - CCS	150,596
Comm College Apprenticeship Program	150,000
Klondyke Fire District	148,683
Contribution to GF - Indirect Cost	139,994
Williams Township Fire District	133,173
Nakina Fire District	131,255
Coles Service Fire District	128,558
Bolton	128,482
Drugs and Medical Supplies	125,606
Contracted Services - Tire Disposal	122,196
Salaries & Wages - Alt	120,000
Brunswick	115,470
Rent - Equipment	113,397
Rural Gen Public - DOT Grant	110,885

Account	FY 2024
LEIAP Expenditures	109,052
Cerro Gordo Fire District	106,563
Roseland Fire District	105,437
CCT EDTAP	102,623
Jail Overtime	102,180
Emergency Vehicle Capital Outlay	100,000
M/R - Water Tanks	98,246
LCID Operations	93,887
Repair Supplies	93,570
Water Infrastructure - Dist I	90,998
Evergreen Fire District	90,872
M&R/Emergency Services	89,107
Sandy Field	82,058
Contracted Services - Locates	82,033
Rwood Sanitary District	81,382
Hallsboro Fire District	80,088
Scale House Operations	79,125
Old Dock Fire District	77,152
Legal Services Prof	76,705
ACME Delco Riegelwood Rescue	75,907
Cerro Gordo Rescue	75,905
Town of Lake Waccamaw EMS	75,905
Buckhead Rescue	75,905
Chadbourn Rescue	75,905
Fair Bluff Rescue	75,905
Nakina Rescue	75,905
Tabor City Rescue	75,905
Professional Services - Other	75,704
Books	73,337
Water Infrastructure - Dist III	71,674
DSS - Work 1st/Empl Transportation	71,289
ABC Profit Distributions - WCS	66,565
Custodial Care - Raleigh	64,507
Medicaid Cost Reimbursement	64,169

Account	FY 2024
Article 44 Sales & Use Tax - City Schools	63,615
Pension Costs	63,435
CSC Fines & Forfeitures - WCS	60,191
Mental Health	60,000
Contracted Services - DEQ	59,458
White Marsh-Welch Creek Fire District	57,552
Fire/Rescue Approp	54,474
Land Acquired	54,107
Bolton Fire District	53,520
Engineering Costs	53,441
Courthouse Annex - Interest	50,655
Indirect Cost	50,236
Special Services	50,000
Indirect Cost	50,000
LEO - Separation Allowance	49,418
OPEB	48,694
Clinicians	48,116
Buildings, Structures & Improvements	47,318
Dues and Subscriptions	46,687
Construction Contract	46,572
Water Infrastructure - Dist IV	45,863
Contracts-Well Testing	38,101
Water Infrastructure - Dist V	37,414
CCS - Cerro Gordo School - BB&T Interest	37,397
Sundry ADM Expense	37,333
Special Charity Funds	37,194
Medicaid Transportation	36,618
Capital Outlay Software	36,464
Contracted Services/Recorder	36,050
Viper Radio System - Interest	35,131
Sales Tax	34,251
Christmas Bonus	33,272
Social Services Expenses	33,047
M&R Bldg/Grounds	32,342

Account	FY 2024
Foster Care Basic Needs	32,259
Preliminary Engineering Testing	32,135
Land Field Maintenance	31,640
Central Services - Indirect Cost	31,558
Contracts A&T	30,963
Cost for Foreclosure	30,487
NC State General Fund	29,078
Construction AMR System	28,989
Interest on Debt	26,695
Buckhead Fire District	26,225
Rent - Land Buildings, Etc.	26,096
Contracted Services/CAD	25,903
St James Fire District	25,867
Cerro Gordo	25,444
Other Professional Services	25,324
Marketing	25,028
Contracted Services - Vet Care	25,027
Preliminary Engineering Testing	23,650
M/R- Vehicles	22,924
VA - Transportation - Local match	22,588
Beaver Bounty Program	21,877
ABC Bottle Tax Distribution for Mental Health	21,525
Whiteville - Downtown	21,172
Peer Counsel Breastfeed	20,880
R.S.V.O.	20,000
Advertising	19,638
Staff Development	19,344
Food Stamp Issuance	17,565
Council of Government	17,515
E-Waste Recyclables	17,238
Software License Renewal	17,010
Drainage/Dunn Swamp	16,613
East Columbus Fire District	16,181
Project Inspection, Quality Assurance, Testing	16,153

Account	FY 2024
Medicaid Expansion	15,760
Water Infrastructure - Dist II	15,496
Water Sampling Test	14,810
Misc. Supp & Serv-Client/Ser	14,564
Dues/Permits	14,009
LIHWAP Expenditures	13,703
Internet Serv for County	12,255
Office Rent	12,000
Unemployment Insurance	11,866
Fall Soccer League	11,843
Travel Subsistence	11,817
Professional Services - Attorney	11,700
Mosquito Control	11,306
Grant Admin/Application	11,250
Lab Supplies	10,947
Domestic Violence/Children's Trust Fund	10,815
Contracted Services/SCADA	10,322
Pre-employment Screening	9,335
FICA - ALT	9,180
Cape Fear - Res Con Dev	9,000
M/R Communications	8,633
Contract Services/Generator	8,148
HAP - Portables	8,005
Families First	8,000
Special Programs	7,977
Depart Supply & Mat-Special	7,840
DARE	7,671
Columbus County Dream Center, Inc	7,500
Crisis Intervention	7,475
Contract 2 - Well	7,125
Emergency Assistance	6,664
Gas Plant Operations	6,000
Special Projects	6,000
Other Communication	5,862

Account	FY 2024
Grant Administration	5,250
Columbus County Chamber of Commerce & To	5,000
M/R - Road Signs	4,779
Audio Visual and Library Supplies	4,683
Southeastern Economic Devel.	4,556
Professional Development	4,402
Training - Employee Education	4,393
Special Programs Reimb	4,379
Participant Asst	4,346
Spec Asst for Blind	4,329
Supplemental Retirement Income Plan	4,164
BB&T 701 North Complex - Interest	4,069
M & R/Collections Center	3,705
Boardman	3,465
District Programs - ST Grant	3,313
Periodicals	3,297
Engineer Design/Administration	3,190
M/R - Air Truck	3,121
Arts	3,000
Food and Provisions	2,788
Independent Living Program	2,770
Other (Physicals Bonus Ins Etc.)	2,261
CCPC - Purchases of Services	2,259
M/R - Radios	2,250
Homeowners Recovery Fund	2,124
Literacy Council - Spelling Bee	2,000
Hard Cost	1,987
Job Transportation	1,980
Internet Service	1,921
Other Equipment	1,907
Communications	1,546
Ccave	1,500
Lake Waccamaw Monitoring Program	1,500
Existing Industry	1,448

Account	FY 2024
Family Reunification	1,350
Administration Costs	1,319
Promotional Items	1,165
Postage - Client Serv	1,163
Machine-Readable Material	1,100
Safety Materials/Training	1,078
Sickle Cell	1,000
Misc. Appropriations	1,000
Administrative Expenses	969
Insurance and Bonding	934
Contracted Services - Oil Disposal	869
Misc. Supp & Serv-B/F	829
M/R - No Till Drill	699
Security Services	552
Other Supplies	538
Misc. Supp & Serv-Nutr/ED	500
Hospitalization	500
Cape Fear River Assemb	462
Non Capitalized Items	372
Office Supplies	345
Pickney St Office - Interest	305
Disaster Funds	265
Printing	228
Legal Advertising	208
Admin Exp - Portable	185
C/O - Office Equipment	158
Special Projects - VAD	145
Utilities	138
Professional Services and Permitting	120
Medicaid Drafts	58
Professional Services	4
Administrative Cost	2
Construction Administration	1

Account	FY2024
Project Contingency	1
Contract 2- Original Project	(1)
Motorola Viper	(1)
Bathroom Building/Electrical & Plumbing	(1)
Contract I - Water Construction	(2)
Construction Inspection	(3)
Construction Interest	(250)
Amortize Bond Cost	(12,190)
Special Child Adoptions	(18,927)
Debt Payment to WDI	(35,000)
Indirect Cost - Per LGC Memo 2014-7	(341,728)
Allocated Services	(492,167)
Total Expenditures	**$ 116,054,769**

Source: County Financial Records FY 2024[14]

[14] Some accounts may show a negative balance. This does not necessarily mean the County received revenue from spending. Instead, these balances generally reflect accounting entries necessary to adjust prior transactions.

Ordering Information

Copies of this report may be obtained by contacting:

Office of the State Auditor
State of North Carolina
20601 Mail Service Center
Raleigh, North Carolina 27699

Telephone: 919-807-7500
Fax: 919-807-7647
Internet: www.auditor.nc.gov

To report alleged incidents of fraud, waste or abuse in state government contact the Office of the State Auditor's Tipline:

Telephone:1-800-730-8477

Internet: www.auditor.nc.gov/about-us/state-auditors-tipline

This audit required 177.50 hours of auditor effort at an approximate cost of $27,512.50.