CONTRACT TO AUDIT ACCOUNTS

The	Governing Board Village Council
of	Primary Government Unit Village of Pinehurst
and	Discretely Presented Component Unit (DPCU) (if applicable)

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name Dixon Hughes Goodman LLP
	Auditor Address 1829 Eastchester Drive, High Point, North Carolina

Hereinafter referred to as Auditor

	Fiscal Year Ending	Audit Report Due Date
for	06/30/22	10/31/22
		Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if the Governmental Unit expended $100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified*). The Auditor shall file a copy of that report with the Secretary of the LGC.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.)[G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved 'with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later. T**he auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;

b) the status of the prior year audit findings;

c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and

d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Governmental Auditing Standards,2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: ☐ Auditor ☑ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	***Title and Unit / Company:***	***Email Address:***
Brooke Hunter, Finance Officer	Village of Pinehurst	bhunter@vopnc.org

OR Not Applicable ☐ *(Identification of SKE Individual not applicable for GAAS-only audit or audits with FYEs prior to June 30, 2020.)*

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

Primary Government Unit	Village of Pinehurst
Audit Fee	$ 32,300 financial statement audit
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	$ 5,100 per major State program
Writing Financial Statements	$
All Other Non-Attest Services	$
75% Cap for Interim Invoice Approval ***(not applicable to hospital contracts)***	$ 24,225

DPCU FEES (if applicable)

Discretely Presented Component Unit	
Audit Fee	$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	$
Writing Financial Statements	$
All Other Non-Attest Services	$
75% Cap for Interim Invoice Approval ***(not applicable to hospital contracts)***	$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Dixon Hughes Goodman LLP	
Authorized Firm Representative (typed or printed)* John Frank, CPA	Signature* John A. Frank
Date* March 14, 2022	Email Address* John.Frank@dhg.com

GOVERNMENTAL UNIT

Governmental Unit* Village of Pinehurst	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* John C. Strickland	Signature*
Date	Email Address jstrickland@vopnc.org

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* (typed or printed) Brooke Hunter	Signature*
Date of Pre-Audit Certificate*	Email Address* bhunter@vopnc.org

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

PRINT

Dixon Hughes Goodman LLP
1829 Eastchester Drive
High Point, NC 27265
D336.889.5156
F 336.889.6168
dhg.com

March 14, 2022

Village Council
Village of Pinehurst
395 Magnolia Road
Pinehurst, NC 28374

We are pleased to confirm our understanding of the services we are to provide for Village of Pinehurst (the "Village") for the year ending June 30, 2022. This attachment to item 16, "Contract to Audit Accounts" (LGC-205) is intended to further clarify certain provisions of the Contract.

Audit Services

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the Village as of and for year ending June 30, 2022.

John Frank is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We plan to begin our audit work in July 2022.

Audit Objective

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditors' report that includes our opinion about whether the Village's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence judgment made by a reasonable user based on the financial statements.

The objectives also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act, as amended, Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance") and the State Single Audit Implementation Act (collectively referred to as the "Single Audit").

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that:

- The purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance;
- The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance; and
- The report is not suitable for any other purpose.

The Uniform Guidance report on internal control over compliance will include a paragraph that states that:

- The purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance the results of that testing based on the requirements of the Uniform Guidance; and
- The report is not suitable for any other purpose.

If during our audit we become aware that the Village is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Auditors' Responsibilities

General

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act, as amended; and the provisions of the Uniform Guidance. As part of an audit in accordance with these standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence, including a determination of major programs in accordance with the Uniform Guidance and State Single Audit Implementation Act, that is sufficient and appropriate to provide a basis of our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards.* Also, because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Internal Control

Our audit will include obtaining an understanding of the Village and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements, and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards.*

As required by the Uniform Guidance, we will test of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management has and those charged with governance internal control-related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance and State Single Audit Implementation Act.

Compliance

As part of obtaining reasonable assurance about whether the financial statements are free from material misstatement, we will perform tests of the Village's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Village's major programs. The purpose of these procedures will be to express an opinion on the Village's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Management's Responsibilities

Our audit will be conducted on the basis that management acknowledges and understands that they have responsibility for:

- The preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America, the Uniform Guidance, and the State Single Audit Implementation Act;
- The selection and application of accounting principles, the maintenance of adequate records, the safeguarding of assets, and ensuring that management and financial information is reliable and properly reported;
- The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met;
- Implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements;
- Following and complying with applicable laws and regulations (including federal statutes), including the provisions of contracts and grant agreements (including award agreements);

- Ensuring that there is reasonable assurance that government programs are administered in compliance with compliance programs;
- Identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information;
- Providing us with:
  1. Access to all information which Management's aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters including identification of all related parties and all related-party relationships and transactions;
  2. Access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance
  3. Additional information that we may request for the purpose of the audit; and
  4. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- Adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole;
- Including the auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us;
- Identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in conformity with the Uniform Guidance;
- Evaluating and monitoring noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; taking prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly following up and taking corrective action on reported audit findings; and preparing a summary schedule of prior audit findings and a separate corrective action plan, if applicable;
- Establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objective section of this letter. This responsibility includes:
  1. Relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies; and
  2. Providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

- Taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report;
- The design and implementation of programs and controls to prevent and detect fraud, and for informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control, grantors, regulators, and others where fraud could have a material effect on the financial statements;
- The accuracy and completeness of all information provided; and
- Informing us of events occurring or facts discovered subsequent to the date of the financial statements, of which management may become aware, that may affect the financial statements.

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

At the conclusion of our audit, we will require certain written representations from management about management's responsibilities for the financial statements; schedule of expenditures of federal awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards. Because of the importance of management's written or verbal representations to an effective audit, you agree to release and indemnify Dixon Hughes Goodman LLP and its personnel from any liability and costs relating to our services under this letter attributable to any knowing misrepresentations by management.

Required Supplementary Information

Accounting principles generally accepted in the United States of America provide for certain required supplementary information ("RSI") to accompany the basic financial statements. We understand the following RSI will accompany the basic financial statements:

1. Management's Discussion and Analysis ("MD&A")
2. Schedule of the Proportionate Share of the Net Pension Liability (Asset) - Local Government Employees' Retirement System
3. Schedule of Contributions - Local Government Employees' Retirement System
4. Schedule of Changes in Total Pension Liability - Law Enforcement Officers' Special Separation Allowance
5. Schedule of Total Pension Liability as a Percentage of Covered Payroll - Law Enforcement Officers' Special Separation Allowance

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The Village's management is responsible for the fair presentation of the RSI. As part of our engagement, we will apply certain limited procedures to the RSI in GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

We understand that the following supplementary information will accompany the financial statements:

1. Combining non-major and fiduciary fund statements.
2. Budgetary schedules for all funds required to adopt a budget other than the General Fund and annually adopted major special revenue funds
3. Schedule of Ad Valorem Taxes Receivable
4. Analysis of Current Tax Levy - Village-wide Levy
5. Schedule of Expenditures of Federal and State Awards, if applicable
6. Schedules of Capital Assets used in the Operation of Governmental Funds

Such information is presented for the purpose of additional analysis of the financial statements and is not a required part of the financial statements. Such information is presented for the purpose of additional analysis of the financial statements and is not a required part of the financial statements. Such information, which is the responsibility of management, will be subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. Our auditors' report will provide an opinion on the supplementary information in relation to the financial statements as a whole.

With regard to the supplementary information referred to above, management acknowledges and understands that they have responsibility:

- For the preparation of the supplementary information in accordance with the applicable criteria;
- To provide us with the appropriate written representations regarding the supplementary information;
- To include our report on the supplementary information in any document that contains the supplementary information; and
- To present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

Other Information

We understand that the following other information will accompany the financial statements: Management's Discussion and Analysis. The Village's management is responsible for such information. We will not subject such information to the auditing procedures applied in the audit of the financial statements and, accordingly, we will not express an opinion or provide any assurance on it. Our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. With regard to the other information referred to above, management acknowledges and understands that they have responsibility to provide us with:

- A written acknowledgement of all the documents that management expects to issue that will be included in Management's Discussion and Analysis and the planned timing and method of issuance of that annual report; and
- A final version of the Management's Discussion and Analysis (including all the documents that, together, comprise Management's Discussion and Analysis) in a timely manner prior to the date of the auditors' report.

Use of Financial Statements

Client Prepared Documents

If the Village's financials are to be included in a client-prepared document which includes other information, the Village should notify us of the nature of the document and allow us to read such document prior to submitting the document to others. Examples of other documents would include:

- reports those charged with governance or others which provide commentary on the financial position or results of operations,
- private placement offerings, or
- other offers to sell securities.

Exempt Offerings

Should the Village wish to include our audit report on the financial statements described above in a document related to an offering of securities exempt from registration with the Securities and Exchange Commission ("SEC"), but does not intend to engage us to perform procedures in connection with the proposed offering (beyond reading the document as required in the preceding paragraph), the Village agrees that the following disclosure will be prominently displayed in the official statement or other document for the proposed offering:

> *Dixon Hughes Goodman LLP, has not been engaged to perform and has not performed, since the date of their report included herein, any procedures on the financial statements addressed in that report. Dixon Hughes Goodman LLP, also has not performed any procedures relating to this Official Statement.*

Should the Village wish to include or incorporate by reference our report on these financial statements into a future offering of securities exempt from registration with the SEC, and requests or is required to obtain our acknowledgement to including our report in such filing or other offering document, prior to our acknowledging to include or incorporate by reference our report thereon, we will be required to perform procedures as indicated by our professional standards, including, but not limited to, reading other information incorporated by reference in the offering document, and performing subsequent event procedures. Our reading of the other information included or incorporated by reference in the offering document will consider whether such information, or the manner of its presentation, is materially inconsistent with information, or the manner of its presentation, appearing in the financial statements. However, we will not perform procedures to corroborate such other information (including forward-looking statements). The specific terms of our future services with respect to future filings or other offering documents will be agreed to at the time the services are to be performed.

Reporting

We will issue written reports upon completion of our audit of the Village's financial statements. Our report will be addressed to The Honorable Mayor and Members of Village Council. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s) to our auditors' report, or if necessary, decline to express an opinion or withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance.

Non-attest Services

Management agrees to assume all management responsibilities and to oversee the non-attest services we will provide by designating an individual possessing suitable skill, knowledge and/or experience. Management acknowledges that non-attest services are not covered under *Government Auditing Standards*. Management is responsible for:

- Making all management decisions and performing all management functions;
- Evaluating the adequacy and results of the services performed;
- Accepting responsibility for the results of such services; and
- Designing, implementing, and maintaining internal controls, including monitoring ongoing activities.

The non-attest services we will provide are covered in the following paragraphs.

We will provide the following additional non-attest services:

- We will advise management about appropriate accounting principles and their application and will assist in preparation of the Village's basic financial statements. The responsibility for the basic financial statements and all representations contained therein remains with management, which includes members of the governing board.

- At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, Schedule of Expenditures of Federal Awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with management the electronic submission and certification. If applicable, we will provide copies of our report for management to include with the reporting package management will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditor's reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.
- At the conclusion of the engagement, we will upload the audited financial statements and compliance reports on the North Carolina State Treasurer's website.

Management is responsible for evaluating the adequacy and results of the above non-attest services performed and accepting responsibility for the results of such services. This includes management's review and approval of all adjustments we may propose to the accounting records of the Village or its financial statements as a result of these services.

With respect to any non-attest services provided, management is responsible for downloading and storing such deliverables in information systems controlled by your Villagewithin ninety days of the completion date of the non-attest service. To the extent a web-based portal is utilized for the transmission of non-attest service deliverables, management agrees that any web-based portal controlled by Dixon Hughes Goodman LLP will not be relied on as a data repository and acknowledge that any non-attest service deliverables will be removed from the web-based portal ninety days after the non-attest service completion date.

Engagement Fees

Our fees for these services will be based upon the time, skill and resources, including our proprietary information required to complete the services, plus all out-of-pocket expenses. If this engagement is terminated prior to completion, you agree to pay all fees and expenses incurred through the date of termination.

Our fees for these services wll be detailed in the "Contract to Audit Account" (LCG-205) dated March 14, 2022 between the Village of Pinehurst and Dixon Hughes Goodman LLP.

The fee estimate is based on anticipated cooperation from the Village's personnel and the assumption that unexpected circumstances or delays will not be encountered during the engagement. The fee estimate does not contemplate the Village having the following transactions or circumstances in the year ended June 30, 2022:

- Change in accounting principles
- Violation of covenants in debt arrangements
- Indications of fraudulent financial reporting or misappropriation of assets

- Derivatives accounted for under hedge accounting
- Quantitative impairment analysis of long-lived assets

If there are changes in circumstances where these or other conditions become known and significant additional time is necessary or additional services are requested, we reserve the right to revise our fees.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation in U.S. Dollars. A 1½% per month interest charge will be added to all accounts not paid within thirty (30) days. If there is a significant change in your organizational structure or size due to acquisitions or other events, we reserve the right to revise our fees. We shall have the right to halt or terminate entirely our services until payment is received on past due invoices.

Should you require additional services incidental to those specified herein which are not the subject of a separate engagement letter, upon your request for the performance of those services we will confirm to you in writing or by electronic mail the requested services we will provide. Such services, including our fees, shall be rendered subject to and in accordance with the provisions of this letter.

Audit Document Requests

Our audit approach is to work closely with management and communicate frequently. The audit will require the assistance of management and staff to prepare supporting documents, schedules and analyses to be ready no later than the agreed upon dates set out in our separate client assistance list, or as indicated in our electronic client request tool, MyDHG.

Failure to meet these timelines or providing incomplete schedules and analyses will result in additional time and audit costs being incurred by our professional staff, who have to reschedule their planned work due to the delay in receiving complete document requests.

Other Standard Terms and Conditions

In providing our audit services we are required by law and our professional standards to maintain our independence from the Village. We take this mandate very seriously and thus guard against impermissible relationships which may impair the very independence which you and the users of our report require. As such you should not place upon us special confidence that in the performance of our audit services we will act solely in your interest. Therefore, you acknowledge and agree we are not in a fiduciary relationship with you and we have no fiduciary responsibilities to you in the performance of our services described herein.

In connection with providing our professional services described herein, Dixon Hughes Goodman LLP may utilize the services of third-party service providers to complete these services. In addition, Dixon Hughes Goodman LLP may use third-party providers to provide, at Dixon Hughes Goodman LLP's discretion, administrative, clerical and data analysis services to Dixon Hughes Goodman LLP in connection with our professional services. In the performance of these services for Dixon Hughes Goodman LLP, we may share confidential information with the third-party service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your information. Dixon Hughes Goodman LLP represents to that each such third-party service provider has agreed to conditions of confidentiality with respect to Village's information to the same or similar extent as Dixon Hughes Goodman LLP has agreed. Furthermore, we are responsible for the adequate oversight of services provided by these third-party service providers.

The audit documentation for this engagement is the property of Dixon Hughes Goodman LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to certain regulators, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under supervision of our personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

In providing our services we may direct you to provide your information to us through a separate web based client portal accessible through a client experience dashboard as indicated by Dixon Hughes Goodman LLP in an effort to provide greater security with respect to the information. In the event we request you provide your information to us through such a client portal, (i) to the extent you fail to do so, or (ii) in using the client portal you fail to monitor and restrict access only to your authorized personnel (any such failure being referred to herein as a "Portal Failure") we disclaim, and you release us and shall indemnify and hold us harmless against any and all liability for loss and damage, including direct, indirect, consequential, incidental, and special damages such as loss of revenue or anticipated profits ("Damages"), arising from any interception, unintentional disclosure or communication or unauthorized use of such information incident to a Portal Failure or arising from claims by any third-party with whom you provide use or access to the client portal even if we are aware or have been advised of the use of or the access to, the client portal by such third-party in contravention of the restrictions set forth herein.

Many of our clients choose to communicate with us by email, and we may use email in connection with this engagement unless you direct us otherwise. We will use reasonable precautions to protect your confidential information. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third-party, or may not be delivered to each of the parties to whom they are directed, we cannot guarantee or warrant that email from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim, and you release us from any claims for any Damages for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of emails transmitted by us in connection with the performance of this engagement, or the disclosure or communication of confidential or proprietary information arising therefrom (hereinafter collectively referred to as "Email Interruption") except to the extent resulting from our gross negligence or willful misconduct.

You represent and warrant to us that Village does not derive substantial or a material amount of revenue from the manufacture, sale or distribution of cannabis or related products ("Cannabis Products") or from activities which in any material manner support the manufacture, sale or distribution of Cannabis Products.

In the event Dixon Hughes Goodman LLP is required to respond to a subpoena, court order, government regulatory inquiry or other legal process relating to you or your management for the production of documents and/or testimony relative to information we obtained or prepared incident to this or any other engagement, you shall compensate Dixon Hughes Goodman LLP for all time we expend in connection with such response at normal and customary hourly rates, and to reimburse us for all out of pocket expenses incurred in regard to such response.

This agreement and any claim arising out of the services provided shall be governed by the laws of the state of North Carolina, exclusive of its conflict of laws rules. The parties agree that any action between them related to or arising out of this engagement shall be brought only in the state or federal courts of North Carolina.

Whenever possible, each provision of this agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision hereof shall be ineffective or invalid, such ineffectiveness or invalidity shall be only to the extent of such prohibition or invalidity, without invalidating the remainder of the provision or the remaining provisions of this agreement, which shall otherwise remain in full force and effect. The agreements of Village of Pinehurst and Dixon Hughes Goodman LLP contained in this engagement letter shall survive the completion or termination of this engagement.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the contract period. Accordingly, our most recent peer review report accompanies this letter.

This engagement is limited to the services outlined above.

Please indicate your acceptance of the above understanding by signing this letter in the space below and returning it to our office. If your needs change during the year, the nature of our services can be adjusted appropriately. Likewise, if you have special projects with which we can assist, please let us know.

We want to express our appreciation for this opportunity to work with Village of Pinehurst.

Sincerely,

Dixon Hughes Goodman LLP

Attachment

Accepted and Agreed:

Village of Pinehurst

____
John C. Strickland

Date ___________________________________

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

____
Brooke Hunter, Finance Officer

AICPA

National Peer
Review Committee

December 11, 2020

Ralph Snow
Dixon Hughes Goodman LLP
4350 Congress ST Ste 900
Charlotte, NC 28209-4866

Dear Ralph Snow:

It is my pleasure to notify you that on December 11, 2020, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is August 31, 2023. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Michael Fawley

Michael Fawley
Chair, National PRC
+1.919.402.4502

cc: Candace Wright, David Hinshaw

Firm Number: 900010017108 Review Number: 576076

P&N
Postlethwaite & Netterville

8550 United Plaza Blvd., Ste. 1001 – Baton Rouge, LA 70809
225-922-4600 Phone – 225-922-4611 Fax – pncpa.com

A Professional Accounting Corporation

Report on the Firm's System of Quality Control

To the Partners of
Dixon Hughes Goodman LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Dixon Hughes Goodman LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended February 29, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, an audit of a broker-dealer, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As part of our peer review, we considered reviews by regulatory entities as communicated to the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Dixon Hughes Goodman LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended February 29, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Dixon Hughes Goodman LLP has received a peer review rating of *pass*.

Postlethwaite & Netterville

Baton Rouge, Louisiana
November 13, 2020

Council Member to Report	Partners & Collaborators
John Strickland	Convention and Visitors Bureau
	FirstHealth
	*Moore County, NC - Rotating
	Moore County Transportation Committee
	NCDOT/TARPO
	*Neighborhood Advisory Committee - Rotating
	*North Carolina - Rotating
	Partners in Progress
	Pinehurst Resort
Patrick Pizzella	*Moore County, NC - Rotating
	NCDOT/TARPO
	*Neighborhood Advisory Committee - Rotating
	*North Carolina - Rotating
	Partners in Progress
	Tri-Cities Work Group (Pinehurst, So. Pines, Aberdeen)
Jane Hogeman	Beautification Committee
	Chamber of Commerce
	*Moore County, NC - Rotating
	*Neighborhood Advisory Committee - Rotating
	*North Carolina - Rotating
	Pinehurst Business Partners
	Tri-Cities Work Group (Pinehurst, So. Pines, Aberdeen)
Lydia Boesch	Bicycle and Pedestrian Advisory Committee
	Convention and Visitors Bureau
	*Moore County, NC - Rotating
	*Neighborhood Advisory Committee - Rotating
	*North Carolina - Rotating
Jeff Morgan	FirstHealth
	*Moore County, NC - Rotating
	Moore County Schools
	*Neighborhood Advisory Committee - Rotating
	*North Carolina - Rotating
	Triangle J. COG

VILLAGE OF PINEHURST
VILLAGE COUNCIL
CLOSED SESSION-MARCH 08, 2022

ASSEMBLY HALL
395 MAGNOLIA ROAD
PINEHURST, NORTH CAROLINA

MINUTES

At a work session of the Pinehurst Village Council held at 6:50 p.m., Tuesday, March 08, 2022 in Assembly Hall of Village Hall, 395 Magnolia Road, Pinehurst, North Carolina, Councilmember Boesch moved to go into closed session pursuant to NCGS §143-318.11(a)(5)(i) to establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease The motion was seconded by Councilmember Hogeman and carried unanimously, by a vote of 5-0.

The following people were in attendance in Assembly Hall:

Mr. John C. Strickland, Mayor
Mr. Patrick Pizzella, Mayor Pro Tem
Ms. Lydia Boesch, Councilmember
Mr. Jeff Morgan, Councilmember
Ms. Jane Hogeman, Councilmember
Mr. Jeff Sanborn, Village Manager
Mr. Jeff Batton, Assistant Village Manager
Mr. Doug Willardson, Assistant Village Manager

MAYOR STRICKLAND CALLED THE MEETING TO ORDER.
Councilmembers discussed a potential lease or acquisition of the Given Outpost/Post Office building.

ADJOURNMENT.
Upon a motion by Mayor Pro Tem Pizzella, seconded by Councilmember Morgan, Council unanimously approved to adjourn the closed session and re-enter the work session, by a vote of 5-0.

Respectfully Submitted,

Kelly Chance
Village Clerk

VILLAGE COUNCIL
MINUTES FOR WORK SESSION OF MARCH 08, 2022
ASSEMBLY HALL
395 MAGNOLIA ROAD
PINEHURST, NORTH CAROLINA

IMMEDIATELY FOLLOWING THE REGULAR MEETING

The Pinehurst Village Council held a work session at 5:37 p.m., Tuesday, March 08, 2022, in the Assembly Hall of Pinehurst Village Hall, 395 Magnolia Road, Pinehurst, North Carolina.

The follow were in attendance:

Mr. John C. Strickland, Mayor
Mr. Patrick Pizzella, Mayor Pro Tem
Ms. Lydia Boesch, Councilmember
Mr. Jeffrey Morgan, Councilmember
Ms. Jane Hogeman, Councilmember
Mr. Jeffrey M. Sanborn, Village Manager
Ms. Kelly Chance, Village Clerk

And approximately 9 attendees, including 5 staff and 1 press.

1. **Call to Order.**
Mayor John Strickland, called the Council work session to order.

2. **Status Update on Downtown Customer Parking Program.**
Jeff Batton, Assistant Village Manager, stated this item is intended to update Council and receive input on the downtown customer parking initiative. He presented council with a draft letter and employee parking location map, a sample sign, and a picture of the proposed signpost. Mr. Batton noted the draft letter would be sent to downtown business owners/managers/executives and would be signed by the Mayor on behalf of the Council. He stated this draft is a starting point and can be modified, edited, etc., in any way desired by Council. Mr. Batton noted the map that would be attached is intended to show preferred parking locations and walking distances to the flagpole. He stated the obvious intent is to demonstrate that the distance to walk from the parking areas to the employer locations is not that far.

Mr. Batton stated he attached a sample sign with the proposed language as well as a picture of what the pole would look like. He noted the pole and sign would be consistent with the look of the rest of the signs downtown. Mr. Batton stated that as this initiative was not originally planned and funded in the FY2022 budget, we will need to bring forth a budget amendment for $16,000 to acquire and install all the items needed. He stated if Council chooses to move forward, staff will bring the budget amendment to the next Council meeting.

Mayor asked if there were any misleading areas of the letter that may lead the public to the wrong conclusion, either about the sign or the purpose of the parking plan itself.

Councilmember Boesch asked how we enforce the shop owners to continue to comply. She stated this has been an issue all along.

Mayor Pro Tem Pizzella stated he liked changing the sign to say reserved and he felt the permanent signs will provide a feel of permanence. He stated the rollout is very important and we need to find the best way we can to roll it out, both with shopkeepers and owners downtown, as well as residents in general.

Councilmember Hogeman asked if Mr. Batton felt the program is going to work. Mr. Batton stated good attentions go awry and without some way of enforcing an ordinance, which there may not be any legal way to do that, he does not see how it will be doable. Councilmember Hogeman asked about applying time limits. Mr. Batton said yes, that was a discussion we had and would cause some cost.

Mayor Pro Tem Pizzella stated that likelihood of whether this will succeed should not keep us from trying it. He stated this is a good faith effort to try to reign in this problem. He stated that we put this in place and look at some sort of additional ordinance enforcement mechanism if it does not work. Mr. Batton stated that he does feel the signs saying reserved will be followed but the employees assume that all spaces not marked with the reserved are free to park in.

Councilmember Hogeman asked about one or two hour limited parking. Mr. Batton stated discussions were on timed parking and paid parking before with a cost applied. He stated if we take the timed parking look, and make an ordinance enforceable, all spaces will have to be marked the fine is $5.00 and yet again, this requires enforcement and cost to collect the fee.

Councilmember Morgan stated he agrees that it is important to move forward with this that recognizing we do not necessarily have an enforcement process for when we are talking about enforcement in the past. He stated the message he got from this is that it is cost prohibitive. He noted if you have 240 parking spaces, it is probably worthwhile to have an ordinance in place, but we are talking about 24 parking spaces and he noted that number is not enough to justify a large enforcement process. Councilmember Morgan stated that Council is taking a step forward on this and it must also be up to the downtown businesses to step up and we need to partner up with other organizations to make this work.

Village Manager Jeff Sanborn stated a soft code enforcement approach would be a reminder letter from the Village on compliance if we receive an anonymous complaint through myVOP or another platform. He noted that a form letter could be generated if there is a complaint that states we have this program in place, for the benefit of all our downtown businesses, and we would like your cooperation.

Mr. Batton stated he will revise the sign to say Reserve to Dine, shop, or visit and will come back to Council with a lead-time on the production of the posts, which is the holdup. He noted after receiving a better idea on time of production, he will let Council know when this will be implemented, and they can begin reaching out to area businesses and shopkeepers.

3. **Discuss Commemorative Flags and Banners Placements on Village-owned Flagpoles and Lamp Posts.**
Jeff Batton, Assistant Village Manager of Administration, stated this item is to seek Council's feedback and direction on whether we should consider a policy related to requests to fly commemorative flags below the US flag on Village-owned poles and allow banners on Village-owned lampposts downtown. He stated currently there is no such policy statement to apply to any requests received.

Mr. Batton stated the Village rarely receives requests for such, but we received one recently to fly a commemorative flag and in 2014, the Village permitted US Open banners on the downtown lampposts. He stated staff feels we should develop a policy that governs such to either state they are not permitted or to establish the objective criteria for what would, or would not, be permitted. Mr. Batton stated based on Council direction, staff could draft a policy for Council to consider at a future Council work session.

Mayor Strickland stated he thinks this issue is two-part. The first is the flag poles where we fly the American Flag and the second, the banner issue, which is a whole different side of it from his point of view. He stated he felt we should not fly another other flag except the American Flag and the State of North Carolina Flag. He stated we did allow the US Open to fly their banners on the Village posts and with the Olmsted Ross Celebration, we can use those across the Village, but we need to comply with the federal regulations on flying the American Flag.

Mayor Pro Tem Pizzella noted we could allow, on the lamp posts, banners for events we host or co-host. Councilmembers Boesch and Morgan stated the person running the event, which we are co-sponsors for, should bear the cost of the time to put up the banners and take them down.

Council consensus was applicants may apply to place banners on Village lamp posts, if the Village is a co-sponsor, and upon approval by the Council, the party running the event will be responsible for the cost of putting the banners up and taking them down. Mr. Batton reported he would take Council's comments and come back to the next Council meeting with a proposed Flag Policy.

4. **Other Work Session Business.**
   - Mayor Strickland stated he will be forwarding the General Marshall nomination letter to state representatives seeking their

support.

- Mayor Pro Tem Pizzella stated he would like the Village to put the names and bios up of those serving on our Advisory Committees. He stated at a minimum he would like to see all their names on our website. Village Manager Sanborn stated he did not see any reason to object to putting the names of all our advisory board members on the website, and about biology, it may wind up being a good practice. He suggested we reach out the current committee members and ask them how they feel about it.
- Mayor Pro Tem Pizzella asked Mr. Sanborn what the minor contract dispute was over with Design Collective. Mr. Sanborn noted it was just interpretation of contract language about whether something should have been covered under the base contract, or if we should have been charged on an hourly rate. He stated it was minor, not big dollars.
- Mayor Strickland stated he will sign an Arbor Day Proclamation to proclaim April 29, 2022, as "ARBOR DAY" in the Village of Pinehurst, and he urged all citizens to support efforts to care for our trees and woodlands and to support our Village's community forestry program. Councilmember Boesch suggested Council may want to do a proclamation for Olmsted.

5. Potential Future Agenda Items.

- There were no potential future agenda items discussed.

6. Motion to Recess the Work Session and Enter Closed Session

Upon a motion by Councilmember Boesch, seconded by Councilmember Hogeman, Council unanimously approved to recess the work session and enter into a closed session pursuant to NCGS §143-318.11(a)(5)(i) to establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating (i) the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease, by a vote of 5-0.6:41 pm

7. Motion to adjourn the Closed Session and Re-enter the Work Session.

Upon a motion by Mayor Pro Tem Pizzella, seconded by Councilmember Morgan, Council unanimously to adjourn the closed session and re-enter the work session, by a vote of 5-0.

8. Motion to Adjourn.

Upon a motion by Councilmember Boesch, seconded by Councilmember Hogeman, Council unanimously approved to adjourn the work session, by a vote 5-0, at 7:30 p.m.

Respectfully Submitted,

Kelly Chance,
Village Clerk

A videotape of this meeting is located on the Village website: www.vopnc.org

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VILLAGE COUNCIL
MINUTES FOR REGULAR MEETING OF MARCH 08, 2022
ASSEMBLY HALL
395 MAGNOLIA ROAD
PINEHURST, NORTH CAROLINA
4:30 PM

The Pinehurst Village Council held a Regular Meeting at 4:30 p.m., Tuesday, March 08, 2022 in the Assembly Hall of Pinehurst Village Hall, 395 Magnolia Road, Pinehurst, North Carolina.

The following were in attendance in Assembly Hall:
Mr. John C. Strickland, Mayor
Mr. Patrick Pizzella, Mayor Pro Tem
Ms. Lydia Boesch, Councilmember
Mr. Jeff Morgan, Councilmember
Ms. Jane Hogeman, Councilmember
Mr. Jeffrey M. Sanborn, Village Manager
Ms. Kelly Chance, Village Clerk

And approximately 33 attendees, including 5 staff and 1 press

1. **Call to Order.**
Mayor Strickland called the Village Council meeting to order.

2. **Reports:**
Village Manager
- Mr. Jeff Sanborn reported the St. Patrick's Day Event will be held Saturday. He stated at the last Council meeting, Council adopted a series of policy objectives that they would like us to pursue as we develop policy approaches for Council consideration. He reported staff will be presenting a combination of policy option in a few weeks that we think strikes an appropriate balance between property owners rights, and preservation of neighborhood character. He noted those policy options will fall into general categories. One would be changes to our municipal code, things like changes to our nuisance ordinances and on-street parking requirements. He noted the second would be general zoning changes and permitting requirements tied to our zoning authority that would pertain exclusively to short-term rental properties.

Village Council
- Mayor Strickland reported Covid seems to be moving away, but we need to continue to protect ourselves and our neighbors as we move forward. He reported we lost two important members of our Pinehurst community, Louis Gregory, County Commissioner, who served timelessly and closer to home is Cyndie Burnett, who had served on the Planning & Zoning Board and Board of Adjustment, where she served as Chairman.

  Mayor Strickland reported he, Village Manager Sanborn, and Mayor Pro Tem Pizzella met last week with Louis Gregory's successor who has now been sworn in as the Commissioner for District Two in Moore County. He noted the National Park Service finished their study on the integrity and conditions of the Pinehurst National Historic Landmark district, basically all of Old Town Pinehurst. He stated the report has been reviewed by the Village Council and will be reviewed by our Historic

Preservation Commission and the Planning and Zoning Board.

Mayor Strickland reported the Women of the Pines event, with speaker DiDi Petri brought in nearly 200 people to help celebrate the 200th anniversary of Frederick Law Olmsted, who with his firm designed the Village of Pinehurst at the request of our founders, the Tufts family in 1895. He noted we are also working on the 150th anniversary of the birth of Donald Ross, in November, the golf architect who resided in Pinehurst and designed so many famous golf courses around the world.

- Mayor Pro Tem Pizzella reported he had the opportunity to speak before the North Carolina Society of Surveyors, who had their convention here at the Carolina Hotel. He noted the approximately 200 surveyors who attended were very complimentary of Pinehurst, and they were already planning on when they would have their next convention here. He reported he would be speaking at the Sandhill's Rotary on Wednesday morning and yesterday he and Councilmember Hogeman attended the Beautification Committee, of which he was very impressed with the knowledge of the group. Mayor Pro Tem Pizzella stated he will be touring the Moore Regional Airport on Thursday Morning and invited any of the other Councilmembers or staff that might be interested to join him.
- Councilmember Boesch stated she too feels privileged having worked with Louis Gregory as his campaign treasurer, and he was a dear friend, an amazing leader and he served his community well. She noted the one thing that Mr. Gregory always said was, "I just want to do what the public wants me to do."
- Councilmember Morgan reported it is International Women's Day and the theme is "stopping the bias."
- Councilmember Hogeman stated that in remembrance of Cindy Burnett, she wanted everyone to know she was very interested in the green growth toolbox, and she is really going to miss her She. Councilmember Hogeman stated at the Beautification Committee meeting yesterday, one of the things that the committee is going to be looking at is an addition to all of its plantings and so forth and is encouraging unified signage in the village center. She noted they have some grant money that they can parcel out. Councilmember Hogeman stated about a week ago, Friday on the 25th of February, there was a meeting put on organized by Tom McGinnis and Jamie Boles down in Aberdeen to address the bank fraud that's been going on, not just in Pinehurst, but across North Carolina. She reported they had the sheriff or county sheriff there and someone from the FBI. She noted they also had representatives from law enforcement from Pinehurst, Aberdeen, and Southern Pines.

3. Motion to Approve Consent Agenda.

All items listed below are considered routine or have been discussed at length in previous meetings and will be enacted by one motion. No separate discussion will be held unless requested by a member of the Village Council.

A. Approval of Village Council Meeting Minutes.
   - February 22, 2022, Council Regular Meeting
   - February 22, 2022, Council Work Session
   - February 22, 2022 Council Closed Session

End of Consent Agenda.

Upon a motion by Councilmember Hogeman, seconded by Mayor Pro Tem Pizzella, Council unanimously approved the Consent agenda by a vote of 5-0.

4. Discuss and Consider a Budget Amendment to Replace Engine in Firetruck

Brooke Hunter, VOP Finance Director, stated the engine on one of the Village Firetrucks needs replacement. As part of the daily preventative maintenance checks, Fire Department staff occasionally recognized low coolant levels in the truck over the past four years. Fleet Maintenance was notified and referred the truck to two Cummins motor authorized mechanics for diagnosis. Ms. Hunter reported most recently, Cummins identified that coolant was leaking into the cylinder causing deterioration to the cylinder liner. She noted this ultimately caused the need for the repair. Considering the age of the truck (2013), and the remaining life of the vehicle, it is recommended that a remanufactured engine be installed.

Ms. Hunter provided Council with a requested budget amendment, Ordinance #22-03, to transfer funds to the Fleet Maintenance vehicle repair & maintenance (R&M) account to cover the replacement of the engine. She noted the amendment would move $52,000 from Streets & Grounds infrastructure to the Fleet Maintenance vehicle R&M budget. She further noted it would also allocate the $52,000 directly to the Fire Department Fleet Maintenance charges account.

Ms. Hunter reported the Streets & Grounds infrastructure account currently has available funds for sidewalk construction this fiscal year and the funding amount was only an estimate and a placeholder, so all funds may not be needed to perform these projects. She stated if we reach the point of bidding the sidewalk projects by June 30, 2022 and need additional funding, we can process a budget amendment at this time.

Mayor Strickland asked if we need to bring funds back to the sand clay paths and sidewalks, it will be available to which Ms. Hunter replied yes.

Upon a motion by Mayor Pro Tem Pizzella, seconded by Councilmember Morgan, Council unanimously approved Ordinance #22-03, amending the ordinance appropriating funds for operations of the Village of Pinehurst for Fiscal Year 2022, regarding revenues and expenditures of the general fund for the purpose of firetruck engine replacement, by a vote of 5-0.

5. Discuss and Consider Amendment Approval for Given Library Transfer of Assets.

Jeff Sanborn, Village Manager stated this item is for discussion and consideration for approval of an amendment to the Asset and Service Transfer Agreement, dated September 14, 2021, between the Village of Pinehurst and Given Memorial Library Inc. He stated the existing agreement with the Given Tufts Organization was to transfer the library control in April. He noted we are moving forward with this, and we are amending one mutually agreed upon issue, which will allow us to achieve the same outcome, in a different way. Mr. Sanborn reported the original agreement called for us to assume their existing lease on the Post Office Building and this amendment change would instead require them to maintain the lease and we would reimburse them for those expenses. He noted there were a couple other provisions that are intended to create the same outcome that we expected from the original agreement.

Mayor Strickland acknowledged Council did discuss a few weeks ago the proposed amendment changes and reported the document has already been signed by the library. He stated with Council's approval he will amend the asset and service transfer agreement.

Upon a motion by Councilmember Hogeman, seconded by Mayor Pro Tem Pizzella, Council unanimously approved to authorize the Mayor to amend the Asset and Service Transfer Agreement among Given Memorial Library Inc., and the Village of Pinehurst as presented, by a vote of 5-0.

6. Other Business.

Councilmember Hogeman reported back on February 10th, she attended a Triangle Area Rural Planning Authority zoom meeting. She noted the Moore County Municipal member seat is vacant. Mayor Strickland reported this position is already being worked on and nominations have been made. Councilmember Hogeman stated there was also discussion around the STIP list and noted the revised shortened list of these projects will be released soon.

7. Comments from Attendees.

- Marcus Lerose stated he and his wife currently manage over 150 long-term residential properties and 45 short-term rentals through their business of Sandy Hills Rentals and Coldwell Banker Advantage. He stated during the last meeting, Council rolled out a list of goals to accomplish and he stated he wanted to address a few of these goals. He stated he believed neighborhoods will always remain predominantly occupied by long-term residents and most people would not even be able to tell the difference between long and short-term residents. He noted any type of government regulation relating to neighborhoods would be an invasions of personal property rights. He stated short term rentals do not adversely impact property values and neighborhoods and as an owner of one of the largest real estate companies in Moore County, he can assure Council that short-term rentals do not affect property values adversely. Mr. Lerose stated government does not have the right to tell someone what they can and cannot do with their property if they're meeting current building codes and staff is already addressing trash complaints and other ordinance violations by property owners.
- Michael Patterson, attorney at Charleston South Carolina, stated he uses sandhills rentals for his short-term rental and supports short-term rentals. He reported according to a September 2020 article in the Pilot, visitors to Moore County

provided a $563 million economic impact in 2019, which was up 8% from 2018. He stated the local travel and tourism industry directly employs more than 6300 people in Moore County and through state sales, excise taxes, taxes on personal and corporate income, tourism generated $28.4 million in tax revenue for Moore County. He reported his wife and he have taken advantage of short-term rentals in Pinehurst for the last 20 year and in 201 they purchased a condo in Pinehurst. He noted that being able to rent his property as a short-term rental allows him to have the option of moving to Pinehurst later.

- Jeffrey Heintz, 225 Lake Forest Drive, states he believes in individual rights, and he is respectful of them. He states he doesn't understand the rental owners not understanding his property rights and his quality of life. He stated what is relevant is the impact it has on him. He stated the people, the short-term rental operators and the neighbors of short-term rental operators want the Council to take some action with respect to this. He stated it is encouraging to hear the balanced format that appears to be evolving at the staff level and Mr. Sanborn's report this evening, as to balancing of the interests of the short-term rental owners and operators and the short-term rental neighbors.
- Jim Nash,25 lakeview drive east, from downtown business owners thanked the village on working on the parking work. He stated the sign, park here to dine, shop and visit, makes it sound like this is the only place to park if you're going to shop etc. He stated he believes that if it is going to be designated then it should say reserved. In reference to the letter, he noted if 24 spaces are dedicated to shopping and business owners and workers are supposed to park responsively and remotely than who are the other 287 spaces for. He stated Council should eliminate the signage and just work on the enforcement end of it. Management and employee parking should get on the front end of this and have a backup plan for changing the irresponsible parking habits. He stated he would suggest downtown businesses require their staff, friends, and themselves to set the example.
- Bob Barmore, neighbor of a short-term rental. He stated he lives at 850 Donald Ross Drive, two doors down from one and earshot of three or four short-term rentals and had had no problems. He stated when there are people there, he sees the people and they are enjoying themselves and wave and say hello. He stated in the three years he has lived at the address; he has never had to call the police and he has a pretty good working knowledge of what the ordinances are. He noted when people violate the law and it bothers him, he knows to get on the phone and call the cops and they will take care of things. He stated he encourages the Pinehurst police and Council to arrange to have our ordinances enforced on all residences and notes that trying to carve out short-term rentals for special treatment is a dangerous road to take.
- Brandon Goodman stated he owns three vacation rentals in the Village center that he manages responsibly. He stated a comment was made at the early February meeting that vacation rentals have been a part of Pinehurst since 1895. He stated that comment was remarkably dismissed, and those rentals were somehow different. He noted the only difference is the democratization of their ownership. He stated two of his houses were purpose built in 1896 by James Tufts for the purpose of use by people on vacation and vacation rentals have in fact been a part of Pinehurst for over 125 years. He stated he reviewed the goals that were adopted and can only assume there is a problem identified to warrant each goal. He stated he heard the issues and believes most are perceived. He stated speaking for himself, he has not experienced any of them and has had thousands of folks stay over the years and vacationed in his homes without issue. Mr. Goodman stated nuisance properties are a problem for everyone and so we need to deal with them by using the general statues already afforded to us. He asked Council when did people on vacation become undesirable and what data supports that. He stated if this is your conclusion that folks on vacation are undesirable, then why would you want them at all.
- John Kinser, 600 linden road property owner, rents through sandhills. We were one of those groups who came and stayed and fell in love with Pinehurst. We bought a lot on Linden Road and have had great people stay there. He stated we are on the side of the historic preservation and character pioneers because that is what we fell in love with. He noted without this short-term rental we could not own this house. He stated we hope to move here one day. He stated if this right is restricted it would be very detrimental to me as a property owner in Pinehurst. He stated we do want to make sure property owners are respected and permanent residents are not subject to any kind of nuisance for our properties we have had. He noted they have had zero complaints about their property, and they ensure their renters know this is not a party district, that there are neighbors close by, and the noise after certain hours is not allowed. He stated he wanted to give the perspective of a property owner and without what he can do now, he would not be able to own his home in Pinehurst.

- Kelly Curren stated she is the broker/owner of Next Home in the Pines and currently manages two properties in Pinehurst and the Shermans at 5 Magnolia have asked her to come and represent them. She stated that listening to everything that is going on here, she must say that her properties do follow all the ordinances of Pinehurst and there have been no complaints that she is aware of through the police department. She stated you have heard from a lot of people about vacation rentals that they are coming here to rent properties and visit the area. She noted her properties have been rented from several people who are now residents for overflow for private wedding and family. She noted they had a holiday party for the kids of the six-to-eight-year-olds with the nannies that were from right next door. She stated there are a lot of uses for vacation rentals and its not always just groups and people from out of town coming here.

8. Motion to Adjourn.

Upon a motion by Councilmember Boesch, seconded by Mayor Pro Tem Pizzella, Council unanimously approved to adjourn the regular meeting by a vote of 5-0 at 5:30 p.m.

Respectfully Submitted,

Kelly Chance,
Village Clerk

A videotape of this meeting is located on the Village website: www.vopnc.org
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RESOLUTION #22-06

A RESOLUTION COMMEMORATING THE 200th ANNIVERSARY OF THE BIRTH OF FREDERICK LAW OLMSTED AND PROCLAIMING APRIL 26, 2022 AS FREDERICK LAW OLMSTED DAY IN THE VILLAGE OF PINEHURST, NORTH CAROLINA

THAT WHEREAS, the Pinehurst National Historic Landmark District is designated on the National Register of Historic Places, in part in recognition of the work of Frederick Law Olmsted, Sr., in planning the Village of Pinehurst, and

WHEREAS, National Historic Landmarks are cultural properties designated by the U.S. Secretary of Interior as being nationally significant and have exceptional value in illustrating or interpreting the heritage of the United States, and

WHEREAS, Olmsted was involved in 1895 in the conceptual planning of the Village of Pinehurst, and

WHEREAS, over a lengthy career, Olmsted was a creative genius who transformed the American landscape, and

WHEREAS, Olmsted is remembered as the premier landscape architect in the United States during the 19th century and is considered to be the founder of landscape architecture in the United States, and

WHEREAS, Olmsted believed that thoughtful landscape designs should:
promote community,
advance democracy,
provide recreational opportunities in urban environments,
nurture and invigorate public health, and
encourage the development of livable communities, and

WHEREAS, Olmsted's associates, sons, and successor firms carried out his philosophy and designs well into the 20th century, leaving a tremendous legacy of historic landscapes that continue to benefit the people of the United States, as well as visitors to the Village of Pinehurst and throughout the world, and

WHEREAS, Olmsted's landscape designs play a vital role in the enrichment of the Village of Pinehurst and contribute to the quality of life in the Village of Pinehurst and hundreds of communities across the United States, and

WHEREAS, communities across the country are celebrating this bicentennial anniversary as part of the coordinated national and local celebration known as Olmsted 200,

NOW, THEREFORE, BE IT RESOLVED by the Village Council of the Village of Pinehurst, North Carolina in Regular Session assembled this 22nd day of March, 2022, as follows:

SECTION 1. We, the Village Council, do hereby proclaim April 26, 2022 as Frederick Law Olmsted Day throughout the Village of Pinehurst and commend this observance on this day to all of our citizens.

SECTION 2. This Resolution passed and adopted this 22nd day of March, 2022.

(Municipal Seal)

VILLAGE OF PINEHURST
VILLAGE COUNCIL

By: ______________________
John C. Strickland, Mayor

Attest:

____
Kelly Chance, Village Clerk

Approved as to form:

____
Mike Newman, Village Attorney