



2018 Office of the State Controller Updates

Continuing Professional Education

North Carolina Office of the State Controller

- Date:** December 18, 2018
10:00 a.m. to 10:50 a.m.
- Location:** Webinar
- Objective:** To provide Chief Fiscal Officers and agency representatives an update on recent activities of the Office of the State Controller.
- Content:**
- Financial Backbone Replacement ERP Project
 - Cash Management Upgrades
 - Financial Reporting Projects
 - Year-end Tax Update
- Instructors:** Jim Dolan – Chief Deputy, Office of the State Controller
Taylor Brumbeloe – Central Compliance Manager, Office of the State Controller
Elizabeth Colcord – Financial Reporting Manager, Office of the State Controller
Jennifer Pacheco – Financial Specialist, Office of the State Controller
- CPE Credit Offered:** One hour
- Materials:** Will be available in advance on the OSC web page
- Teaching Method:** Live Webinar
- Prerequisites:** Registered for the 2018 OSC Financial Conference
- Advance Preparation:** None
- Level:** Basic
-

Jim Dolan bio

Jim is currently Chief Deputy State Controller which is basically the COO for the Office of State Controller. He has had over 23 years of private sector experience that included leadership positions in accounting, financial planning, product pricing and forecasting.

Jim started his State career in North Carolina's Office of State Budget and Management in 2005 where he was responsible for developing business cases for IT investments, and he co-managed an IT infrastructure consolidation effort. He joined the Office of State Controller in 2008 as a member of the executive team and managed the operations of the Enterprise Resource Planning (ERP) HR/Payroll System. In his current capacity as Chief Deputy, he is leading the team effort to replace the North Carolina Accounting System (NCAS) and the Cash Management Control System (CMCS).

Jim has a Bachelor of Science degree in Accounting from Bryant University and an MBA from Rider University. He is a graduate of the Government Chief Information Officer program at UNC Chapel Hill's School of Government and holds a foundation level ITOL certification in IT service management.

Brief Description of Session

Enterprise Resource Planning – Financial Backbone Replacement Project Status

Discuss what has been done to date and what is the schedule of tasks moving forward.

Taylor Brumeloe Bio

Taylor Brumeloe joined the NC Office of the State Controller in 2015 as a Financial Specialist managing the Statewide Electronic Commerce Program. In her current role as Central Compliance Manager in the Statewide Accounting Division, she manages multiple statewide programs including Cash Management, Federal & General Fund Reporting, Electronic Commerce, Statewide Reserves and Accounts Receivable.

Prior to joining OSC, Taylor served in eCommerce and Cash Management roles for five years at North Carolina State University.

Taylor has a Bachelor of Science in Finance from Western Carolina University.

Session Description

Taylor Brumeloe will share some of the system and process improvements recently made to the Cash Management Control System (CMCS) as well highlight some areas of the OSC website that may be beneficial for CMCS users.

CMCS IMPROVEMENTS

TAYLOR BRUMBELOE
CENTRAL COMPLIANCE MANAGER
NC OFFICE OF THE STATE CONTROLLER

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IT IS WHAT IT IS...

- 30 year old system
- Limited functionality
- Limited customization
- Limited reporting



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MAKING LEMONADE OUT OF LEMONS...

- Fall 2017 CMCS Enhancement Project began
- Wish list of changes to CMCS
- Group effort at OSC – Central Compliance, Functional Team and Technical Team
- Prioritized list by greatest need and amount of effort



DAILY IMPROVEMENTS

- BD606 Budget Revisions & Allotments interfaced nightly into CMCS
- Negative Budget Code report created – distributed daily to OSC Statewide Accounting staff
- Insufficient Funds report enhanced to factor in Deposits
- 'Date Deposited' field on AK26 screen locked down to allow only current or prior month
- Automated setback codes on Requisitions



MONTHLY IMPROVEMENTS

- Continuous daily updating during month-end close
- Programmatic posting of quarterly reversion entries
- Programmatic posting of monthly STIF entry
- Monthly purge parameters reduced from 4 months to 2 months
- New CMCS Monthly Transaction Report



YEAR-END IMPROVEMENTS

- Appropriations interfaced into CMCS from IBIS
- Year-Close & Year-Open entries programmatically posted
- Continuous daily updating during year-end close
- Purge of unapproved Requisitions & Transfers on last workday of June
- Database load for new fiscal year – no longer have to re-enter new budget codes & disbursing accounts created in previous fiscal year



CMCS INFORMATION

Everything CMCS can be found here:

<https://www.osc.nc.gov/state-agency-resources/statewide-cash-management>



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Presenter Name: Elizabeth Colcord

Organization: North Carolina Office of State Controller

Presenter email: Elizabeth.Colcord@osc.nc.gov

Current position title: Accounting and Financial Reporting Manager within Statewide Accounting Division

Length of time at organization: 3 ½ years

Areas of expertise related to subject matter: Leads a team of Financial Specialists responsible for the compilation of the State's Comprehensive Annual Financial Report (CAFR) which includes implementation of new GASB standards.

Professional certifications: CPA

Degrees/Education: Bachelor's degree in Business Administration and a Masters of Accounting and Financial Management

Other Presenter Info: Previously worked for the Department of Revenue for 25 years with 11 years of CAFR experience along with 7 years as Chief Financial Officer

Session Description

Elizabeth Colcord will share some the financial reporting initiatives that will require input from many of the agencies, universities, community colleges, as well as other component units to implement new GASB standards that are on the horizon. With the implementation of GASB 84, "Fiduciary Activities," what is OSC doing to help agencies and component units prepare for the implementation of this standard beginning July 1, 2019? How does the Office of State Controller plan to implement GASB 87, "Leases"? What was the impact of the pilot for the reporting of the statewide workers compensation program, and what is happening in 2019 with the pilot?

FINANCIAL REPORTING PROJECTS

ELIZABETH COLCORD
ACCOUNTING AND FINANCIAL REPORTING MANAGER
OFFICE OF STATE CONTROLLER
DECEMBER 11, 2018

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FINANCIAL REPORTING PROJECTS

- Lease Inventory – GASB 87
- Fiduciary Activities – Survey – GASB 84
- DSS - IBM Cognos PowerPlay upgrade
- Statewide Workers Compensation Program

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FINANCIAL REPORTING PROJECTS

- GASB 87 – Leases – Implementation FY 2021
- GASB standard issued May 2017
- Financial Reporting Update (FRU) summer 2019
- Template to assist agencies and component units with creating a lease inventory
- Pilot agencies to receive lease template December 2018 for feedback in spring 2019
- Template to all other agencies and component units summer 2019

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FINANCIAL REPORTING PROJECTS

- Inventory will be maintained by agencies and component units
- Aid in determining the liability of all financing arrangements that will be considered leases according to GASB 87
- GASB 87 will require a restatement for FY 2020
- Start identifying leases now

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FINANCIAL REPORTING UPDATE

Office of the State Controller
2018 GASB 87 Questionnaire
Index

File revision date: 11/26/2018

Header Information
Choose your agency: 01 North Carolina General Assembly Click on the cell to see a list of agencies.

Enter preparer name and phone number below:

Agency number:	01
Agency name:	North Carolina General Assembly
Preparer:	
Email:	
Phone:	

Enter preparer name!
Enter email address!
Enter preparer phone number, including area code and extension!

Sheet	NA Excel Wsheet	NA Narrative	Worksheet Title	Notes
Lessee		NA	Lessee Information	
Lessor		NA	Lessor Information	
Explanations		NA	Explanations	
Comm		NA	Your Comments and Suggestions	
All Agencies	Reference	NA	List of Agency Names and Numbers	

Notes: 01 North Carolina General Assembly

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FINANCIAL REPORTING UPDATE

Office of the State Controller
2018 GASB 87 Questionnaire
Lessee Information

GASB Fund: All GASB Funds Agency No: 01
Agency Name: North Carolina General Assembly
Preparer/Phone: _____
Email: _____ 0

Lessee Information
[*Note to Preparer: This tab should be filled out if you are a lessee in a leasing transaction. If you are the lessor in a leasing transaction, see "Lessor" tab. This spreadsheet should be completed on a "per lease agreement" or a "per contract" basis.]

1. Entity Lease Identifier <small>(*Note: this is agency assigned)</small>	2. GASB Fund Number	3. Type of Lease <small>(as currently reported)</small>	3a. If not currently reported as a lease, give brief reason:	4. Type of Leased Asset ¹	4a. If "other", explain <small>(If not applicable, put NA)</small>	5a. Inception Date of Lease <small>(enter as mm/dd/yy)</small>

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FINANCIAL REPORTING PROJECTS

- GASB 84 - Fiduciary Activities – Implementation FY 2020
- Implementation at beginning of fiscal year – July 1, 2019
- October 1, 2018 – Financial Reporting Update – Detailed information on the new standard
- Survey – January/February 2019
 - Analyze all funds to determine whether or not a fiduciary fund
- Beginning July 1, 2019 – Fiduciary Funds will need to be accounted for according to the new standard.



FINANCIAL REPORTING PROJECTS

- IBM Cognos PowerPlay client upgrade - version 10 to version 11 spring 2019
- 1 month of overlap of both versions
- NCID login and password with version 11 rather than separate DSS login and password
- Slight change in graphics but functionality of reports unchanged
- DSS static reports portal at GDAC remains unchanged



FINANCIAL REPORTING PROJECTS



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FINANCIAL REPORTING PROJECTS

- Statewide Workers Compensation Program – 2018 Pilot
- GASB Codification C50 Claims and Judgements – governments record liability if probable and amount reasonably estimated
- Some agencies were reporting liabilities
- Previously liability was probable but amount could not be reasonably estimated
- 2015-16 Office of State Human Resources (OSHR)/Corvel revised methodology for estimating reserve
- July 2017 OSC took a serious look at developing a pilot
 - Kicked off February 2018
 - 3 agencies and 2 universities
 - OSHR / Corvel Claim Reserve Balance by agency
 - \$617.9 Million Claim Reserve Balance 6/30/18 \$525.5 Million reported through pilot

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FINANCIAL REPORTING PROJECTS

- Expanding to all agencies that report workers compensation claims through the OSHR/Corvel
- February/March 2019 – OSC will distribute instructions with reserve balances maintained by OSHR/Corvel
- Agencies'/universities' responsibility to determine if reasonable
- Agencies/universities will report a 2018 restatement with their 2019 financial statements
- June 30, 2019 balances will be distributed in July 2019



FINANCIAL REPORTING PROJECTS

- Questions?



Jennifer Pacheco
Taxation and Cost Allocation Specialist
Audit, Risk and Compliance Services
NC Office of the State Controller

Jennifer joined the State Controller's office in February 2008 primarily working with the EAGLE program and Internal Audit within the Audit, Risk and Compliance Services. In 2009, Jennifer became the lead contact over the Foreign Nationals Tax Compliance Program and in 2016 became the primary contact for the Statewide Taxation and Cost Allocation Programs. The goal of the Statewide Tax Compliance Program is to provide training and assistance to state institutions in their compliance with taxation regulations.

Jennifer enjoys providing training and strategic consultation to state agencies, universities, community colleges and local education agencies and charter schools on taxation and foreign national issues. She has a passion for saving state institutions from paying penalties and interest to regulatory entities. Since 2016, Audit, Risk and Compliance has successfully abated over \$39 million in penalties and interest.

Jennifer graduated from Appalachian State University with a degree in Accounting. Jennifer is a certified Internal Control Auditor and a member of the Institute of Internal Auditors.

Session Description – OSC Year-End Tax Update

As we are dealing with the effects of the recently enacted Tax Cuts and Jobs Act of 2017 (aka Tax Reform), the IRS is gradually releasing "official guidance" to better prepare your organization for implementation and review of your compliance status. Not only is Tax Reform impacting us, but there are additional regulatory changes that will impact your tax compliance. This session will highlight recently released guidance, compliance issues noted, reporting changes and recommended updates to your current processing.

OSC YEAR-END TAX UPDATE

JENNIFER T. PACHECO
AUDIT, RISK AND COMPLIANCE SERVICES

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AUDIT, RISK AND COMPLIANCE'S ROLE

- Collaborative Resource
- Tax Information Authorization
- Assist with External Audits – IRS
- Communicate Statewide Impact
- Request for Abatements

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TAX CUTS AND JOBS ACT (TAX REFORM)

- Pre-Tax to Post-Tax Parking^{1a} – UBTI^{1b}
- Wage Advancements/Overpayments²
- Back-up Withholding – 24%³
- Moving Expenses – ALL Taxable⁴
 - IRS Notice 2018-75 – September 21
- Athletics – Repeal of the 80-20 Charitable Deduction⁵

1a – TCJA § 11047/13304, 1b – TCJA § 13702, 2 – TCJA § 11045, 3 – TCJA § 11001, 4 – TCJA § 11048-11049, 5 – TCJA § 13704

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OTHER TAX ISSUES

- Daily Meal Reimbursements and Moving Expenses
 - Taxable Income
 - Budget Manual – July 2018
 - OSC Payroll Job Aid – HR Payroll System
- Out-of-State Employees
 - Nexus
 - Tax Reporting Compliance
- 941 Filing Issues
 - Tax Forms – Year Specific
 - Schedule B
 - 941-X Amendments (W-2c's)
 - Deposit Requirements

Report for this Quarter of 2018 (Check one.)

- 1: January, February, March
- 2: April, May, June
- 3: July, August, September
- 4: October, November, December

Go to www.irs.gov/Form941 for instructions and the latest information.

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OTHER TAX ISSUES (CONT.)

- Late Deposits

- EFTPS Posting vs. Wire Posting – State Treasurer^

You have an unpaid balance for March 31, 2017

Amount due: \$73,444.17

Our records show you have an unpaid balance for the tax period ending on March 31, 2017 (Form 941).

Billing Summary	
Tax you owed	\$10,931,646.80
Payments you made	-10,931,646.80
Failure to make a proper federal tax deposit penalty	73,444.17
Amount due by July 10, 2017	\$73,444.17

Penalties We are required by law to charge any applicable penalties.

Failure to make a proper federal tax deposit

Due date	Payment date	Days late	Payment type	Rate	Amount due	Penalty
03/01/2017	03/02/2017	1	EFT	2%	3,672,208.30	73,444.17
Total failure to make a proper federal tax deposit						\$73,444.17

^DST's ability to fund wires will be dependent on liquidity

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REPORTING REQUIREMENTS

- IRS

- IRS 1099 NEC – Box 7/W-2 – Due January 31
 - NO Automatic Extension (new)

- NC DOR

- IRS 1099*/NC-1099s/W-2/1042-S – Due January 31
 - Form NC-3 – Annual Withholding Reconciliation
 - Electronic Submission Required
 - Original Submission
 - Amendments (NC-3X)
 - Failure to File NC-3/NC-3X by Due Date (new)
 - \$50/day, up to \$1,000
 - Penalty Abatement – Form NC-5501 (new)
 - Software Limitations

*IRS 1099-MISC or 1099-R with NC income tax withholding or recipient's address is in NC

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ENHANCEMENTS TO TAX COMPLIANCE

- IRS TIN Matching
 - W-9 Compliance
 - Implementing for NCAS Vendors
 - Prevent or Detect –
 - Tax Identification Number/Name Mismatch
 - Annual Verification of TIN/Name Matches (name changes)
 - Reduce IRS CP-2100 Notices
- A/P Flagging Issues
 - Exception Reporting
 - Penalties for Failure to File/Furnish
 - TY 2018 - \$260/Return (\$520 total)
 - TY 2019 - \$270/Return (\$540 total)
- IRS Large Corporation

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TAX PENALTY NOTICES

- Please DO NOT Ignore

Intent to seize your assets and notice of your right to a hearing	
<p>If we don't hear from you</p>	<p>If you don't call us immediately, pay the amount due, or request a hearing by May 31, 2017, we may seize (levy) your property or your rights to property.</p> <p>Property includes:</p> <ul style="list-style-type: none"> • Wages and other income • Bank accounts • Business assets • Personal assets (including your car and home) • Social Security benefits

- OSC Assistance
 - Research
 - Abatements
 - Taxpayer Advocate

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THANK YOU!

CONTACT INFORMATION:

**JENNIFER PACHECO
NC OFFICE OF STATE CONTROLLER
AUDIT, RISK AND COMPLIANCE
919-707-0764
JENNIFER.PACHECO@OSC.NC.GOV**

Disclaimer: The information within this presentation does not constitute tax/legal advice and each participant should seek his/her own counsel in addressing specific situations.

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**2018 State Controller
Updates Webinar
December 18, 2018**

Attendees by Last Name (138)

Carolyn Alley- Blue Ridge CC
Cynthia Autenrieth- UNC Charlotte
Kristina Autio
Latrice Barner- DEQ
Ritchie Barnette- OSC
Andrew Beamon- OSA
Randy Bennett- UNCG
Thomas Berryman
Jeannie Betts- DHHS
Cory Billings- OSA
Amy Bisette- Agriculture
Judy Blount- DPI
Michael Bonner- UNC Healthcare
Michael Boucher- OSA
Dee Bowling- ECU
Robert Brinson- DPS
Gena Brock- OSA
Sharon Brooks- NCSU
Leon Browning- UNC System Office
Ryan Brummeyer- DHHS
Victor Bullock- DHHS
Fabian Burch- OSA
Katherine Burckley- NC A&T
Joannie Burtoft- OSC
Wynona Cash- OSC
Mark Causey- UNC Healthcare
Steve Chase- Wildlife
Dan Chen- UNC
Catherine Clark- OSA
Elizabeth Colcord- OSC
Adrienne Covington- Nash CC
Terry Dail- NC Ports
Joy Darden- OSC
Angela Davis- UNC-Chapel Hill

Diane Davis- NC A&T
Deborah DeBourg-Brown- DHHS
Michelle Donegain- UNC Pembroke
Debbie Dryer- UNC System Office
Bivian Ejimakor- NC A&T
Bonaventure Ezewuzie- DPI
Susan Flowers- Cultural Resources
Karen Frazier- WCPSS
Laura Frazier- WCPSS
Elaine Freeman- Commerce
Linda Garr- UNC Rex Healthcare
Lauren Gates- Central Piedmont CC
Teresa Gault- UNC Chapel Hill
Derek Gee- Cultural Resources
Susan Gentry- College of The Albemarle
Anne Godwin- OSC
Jacob Green- UNC-Chapel Hill
Larna Griffin- State Education Assistance Authority
Jennifer Hamm- Catawba Valley CC
Brenda Hampshire- UNC-Greensboro
Allen Hicks- WCPSS
Amy Hisler- Davidson County CC
Shannon Hobby- Commerce
Tereasa Hopkins- ECU
Jim Horne- General Assembly
Teresa Hosford- DHHS
William Hosterman- UNC Healthcare System
Tammy Hubbell- Revenue
Chrissy Hurst- Craven CC
Sani Ibrahim- DHHS
Shivani Jani- OSC
Elizabeth John- AOC
Joanne Jones- UNC Greensboro
Wayne Jones- UNC Greensboro
Ronnie Kelley- WCPSS
Patcha Kidking- OSC
Laura Klem- OSC

HEIDI Kozlowski- NCSU
David Lance- ASU
Darlene Langston- DPS
Kevin Lanzikos- OSA
Susan Lee- OSA
Linda Lejnar- Wake Technical CC
Jennifer Leung- UNC Greensboro
Quita Loflin- UNC Greensboro
Kelsey Mabe- OSA
Rory Mackin- DHHS
Jessica Mapes- OSA
Marianne McKnight- OSA
Ben McLawhorn- OSC
Jessica McMahan- Lenoir CC
Joel Mercer- DHHS
Courtney Michelle- OSC
Jasheen Midgette- UNC System Admin
Seong Woon Mo- UNC Health Care System
Cynthia Modlin- ECU
Roberta Morgart- DPS
Tim Morris- ECU
Tiffney Newton- DHHS
Hans Norland- DPS
Todd Oldenburg- OSA
Jennifer Pacheco- OSC
Paul Palermo- State Treasurer
Bridget Paschal- Commerce
Johnny Peterson- Craven CC
Phyllis Petree- UNC Chapel Hill
Stephanie Quist- ECU
Paula Ricard- Real Estate Commission
Michael Roberts- OSA
Ellen Rockefeller- OSC
Hilarie Rodenhizer- UNC Chapel Hill
Wayne Rogers- Transportation
Tim Romocki- State Treasurer
Camilla Sandlin- NC Education Lottery

Cher Savas
Susan Schena- UNC Health Care
Troy Scoggins- OSC
Kimberly Seamans- UNC Charlotte
Kathryn Shadron- Fayetteville Technical CC
Peta Shaw- Commerce
Teresa Shingleton- OSC
Kimberley Simmons- OSA
Betty Smith- Fayetteville Technical CC
Dana Smith- Transportation
Randy Smith- OSC
Kenneth Spayd- UNC Pembroke
Jay Stanley- Bladen CC
Danny Stewart- DHHS
Rebecca Stewart- NC Auctioneer Licensing Board
Justin Stiles- UNC Health Care System
Dawei Tang- UNC Chapel Hill
Wesley Taylor- General Assembly
Kathy Tolbert- OSC
Brianna Van Stekelenburg- OSBM
Prabhavathi Vijayaraghavan- OAH
Angela Visnosky- NCSU
Pam Wade- OSA
Megan Wallace- UNC System Office
Rex Whaley- DEQ
Elizabeth White- College of The Albemarle
Susan Williams- UNC System Office
Steven Woodruff- Rockingham CC
Michael Zanchelli- DHHS
Yelena Zaytseva- OSA

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Updates Webinar
December 18, 2018**

Attendees by Agency (138)

Kristina Autio
Thomas Berryman
Cher Savas
Amy Bissette- Agriculture
Elizabeth John- AOC
David Lance- ASU
Jay Stanley- Bladen CC
Carolyn Alley- Blue Ridge CC
Jennifer Hamm- Catawba Valley CC
Lauren Gates- Central Piedmont CC
Susan Gentry- College of The Albemarle
Elizabeth White- College of The Albemarle
Elaine Freeman- Commerce
Shannon Hobby- Commerce
Bridget Paschal- Commerce
Peta Shaw- Commerce
Chrissy Hurst- Craven CC
Johnny Peterson- Craven CC
Susan Flowers- Cultural Resources
Derek Gee- Cultural Resources
Amy Hisler- Davidson County CC
Latrice Barner- DEQ
Rex Whaley- DEQ
Jeannie Betts- DHHS
Ryan Brummeyer- DHHS
Victor Bullock- DHHS
Deborah DeBourg-Brown- DHHS
Teresa Hosford- DHHS
Sani Ibrahim- DHHS
Rory Mackin- DHHS
Joel Mercer- DHHS
Tiffiney Newton- DHHS
Danny Stewart- DHHS
Michael Zanchelli- DHHS

Judy Blount- DPI
Bonaventure Ezewuzie- DPI
Robert Brinson- DPS
Darlene Langston- DPS
Roberta Morgart- DPS
Hans Norland- DPS
Dee Bowling- ECU
Tereasa Hopkins- ECU
Cynthia Modlin- ECU
Tim Morris- ECU
Stephanie Quist- ECU
Kathryn Shadron- Fayetteville Technical CC
Betty Smith- Fayetteville Technical Community College
Jim Horne- General Assembly
Wesley Taylor- General Assembly
Jessica McMahon- Lenoir CC
Adrienne Covington- Nash CC
Katherine Burckley- NC A&T
Bivian Ejimakor- NC A&T
Diane Davis- NC A&T
Rebecca Stewart- NC Auctioneer Licensing Board
Camilla Sandlin- NC Education Lottery
Terry Dail- NC Ports
Sharon Brooks- NCSU
HEIDI Kozlowski- NCSU
Angela Visnosky- NCSU
Prabhavathi Vijayaraghavan- OAH
Andrew Beamon- OSA
Cory Billings- OSA
Michael Boucher- OSA
Gena Brock- OSA
Fabian Burch- OSA
Catherine Clark- OSA
Kevin Lanzikos- OSA
Susan Lee- OSA
Kelsey Mabe- OSA
Jessica Mapes- OSA

Marianne McKnight- OSA
Todd Oldenburg- OSA
Michael Roberts- OSA
Kimberley Simmons- OSA
Pam Wade- OSA
Yelena Zaytseva- OSA
Brianna Van Stekelenburg- OSBM
Ritchie Barnette- OSC
Joannie Burtoft- OSC
Wynona Cash- OSC
Elizabeth Colcord- OSC
Joy Darden- OSC
Gene Godwin- OSC
Shivani Jani- OSC
Patcha Kidking- OSC
Laura Klem- OSC
Ben McLawhorn- OSC
Courtney Michelle- OSC
Jennifer Pacheco- OSC
Ellen Rockefeller- OSC
Troy Scoggins- OSC
Teresa Shingleton- OSC
Randy Smith- OSC
Kathy Tolbert- OSC
Paula Ricard- Real Estate Commission
Tammy Hubbell- Revenue
Steven Woodruff- Rockingham CC
Larna Griffin- State Education Assistance Authority
Paul Palermo- State Treasurer
Tim Romocki- State Treasurer
Wayne Rogers- Transportation
Dana Smith- Transportation
Dan Chen- UNC
Teresa Gault- UNC Chapel Hill
Phyllis Petree- UNC Chapel Hill
Hilarie Rodenhizer- UNC Chapel Hill
Dawei Tang- UNC Chapel Hill

Cynthia Autenrieth- UNC Charlotte
Kimberly Seamans- UNC Charlotte
Joanne Jones- UNC Greensboro
Wayne Jones- UNC Greensboro
Jennifer Leung- UNC Greensboro
Quita Loflin- UNC Greensboro
Susan Schena- UNC Health Care
Seong Woon Mo- UNC Health Care System
Justin Stiles- UNC Health Care System
Michael Bonner- UNC Healthcare
Mark Causey- UNC Healthcare
William Hosterman- UNC Healthcare System
Michelle Donegain- UNC Pembroke
Kenneth Spayd- UNC Pembroke
Linda Garr- UNC Rex Healthcare
Jasheen Midgette- UNC System Administration
Leon Browning- UNC System Office
Debbie Dryer- UNC System Office
Megan Wallace- UNC System Office
Susan Williams- UNC System Office
Angela Davis- UNC-Chapel Hill
Jacob Green- UNC-Chapel Hill
Randy Bennett- UNCG
Brenda Hampshire- UNC-Greensboro
Linda Lejnar- Wake Technical CC
Karen Frazier- WCPSS
Laura Frazier- WCPSS
Allen Hicks- WCPSS
Ronnie Kelley- WCPSS
Steve Chase- Wildlife