

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

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

* Click the following links for additional information about the [NC Office of the State Controller](#), the sponsor of this program, and [Mauldin & Jenkins CPAs, LLC](#) the developer of this program.

Joel M. Black Biography

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

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Internal Control Over Compliance An Auditee Perspective

North Carolina State Controller Webinar
October 14, 2014

Presented by:
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1

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Agenda

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

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What Is Internal Control?

Process to provide reasonable assurance of:

- Reliability
- Effectiveness/Efficiency
- Compliance

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Why Should You Care?

■ Specific Requirement in Circular - § 500 (c) (2)

- Auditors should perform procedures to obtain an understanding of I/C over Federal programs sufficient to plan the audit to support a **low assessed level of control risk** for major programs.
 - Plan testing of IC over the relevant compliance requirements for each Major Program
 - Perform testing of internal control as planned

Specific Requirements of the Circular


- Each major program
- Each direct & material compliance requirement
- Each of the 5 elements of COSO
 - Control Environment
 - Risk assessment
 - Information and Communication
 - Control Activities
 - Monitoring
- A-133 says to plan testing of internal control to support low level of control risk



What Is Internal Control?



What Is Internal Control?



Control Environment

Sets the tone of an organization.

Risk Assessment

Influences control consciousness

Foundation for all other components

Control activities


Provides discipline and structure

Information / Communication

Monitoring

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7

What Is Internal Control?



Control Environment

Identification and analysis

Risk Assessment

Relevant risks to objective achievement

Forms basis of risk management


Control activities

Information / Communication

Monitoring

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8

What Is Internal Control?



Control Environment

Risk Assessment

Policies and procedures

Control activities

Help ensure achievement of management objectives

Information / Communication

Monitoring

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What Is Internal Control?

Information identification, capture, and exchange

Forms and time frames

Enables people to carry out responsibilities

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10

What Is Internal Control?

Process that assesses quality of internal controls over time

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11

Agenda

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

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12

14 Compliance Requirements

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

Activities Allowed/Unallowed & Allowable Costs/Cost Principles

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

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

Activities Allowed/Unallowed & Allowable Costs - Testing Internal Control

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

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

Cash Management

- When entities are funded on a reimbursement basis, program costs must be paid for by entity funds before reimbursement is requested from the Federal Government.
- When funds are advanced, recipients must follow procedures to minimize the time elapsing between the transfer of funds from the U.S. Treasury and disbursement.
- Interest earned on advances by local government grantees and subgrantees is required to be submitted promptly, but at least quarterly, to the Federal agency.

Cash Management - Testing Internal Control

Examples of key controls for this compliance requirement?

- Manager approval of cash draws (control activity)
- Review of budget to actual G/L (monitoring)
- Routine assessments of cash needs (risk assessment, monitoring)
- Others

Davis – Bacon Act

- Requires that wages for "laborers and mechanics" employed by contractors (including subcontractors) of federally-funded construction in excess of \$2,000 be paid in accordance with the prevailing local wage established by the Secretary of Labor.
- Auditors are not expected to determine whether prevailing wage rates were paid.
- However, must verify the auditee is receiving and monitoring compliance.

Davis Bacon - Testing Internal Control

Examples of key controls for this compliance requirement?

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

Eligibility

- Specifies the criteria for determining the individuals, groups of individuals, or subrecipients that can participate in the program and the amounts of assistance for which they qualify.
- Eligibility of those participating in the program funded by the grant or contract rather than the eligibility of the primary recipient.

Eligibility - Testing Internal Control

Examples of key controls for this compliance requirement?

- Training requirements for staff (information and communication)
- Checklist completed and signed off for each application (control activity)
- Standardized case file maintaining documentation (control activity)
- Supervisory review of eligibility conclusions (monitoring)
- Realistic case loads (control environment)
- Others

Equipment and Real Property Management

- Equipment and real property management provides standards for the use and disposition of equipment and real property purchased with federal funds.
- These requirements cover records and inventory management.
- Equipment means tangible nonexpendable property, including exempt property, charged directly to the award having a useful life of more than one year and an acquisition cost of \$5000 or more per unit.
- Title vests with non-federal entity

Equipment and Real Property Management Testing Internal Control

Examples of key controls for this compliance requirement?

- Process for tracking assets purchased (and disposed) with federal funds (multiple)
- Accounting system allows for separate identification of property acquired with federal funds (information and communication)
- Management reviews inventory counts and discrepancies (monitoring)
- Property tags are used (control activity)
- Others

Matching, Level of Effort, Earmarking

- Matching is amount (or percentage) of grantee contributions or matching funds provided.
- Matching, or cost sharing, includes requirements to provide contributions (usually non-federal) of a specified amount or percentage to match federal awards.
- Matching may be in the form of allowable costs incurred or in-kind contributions (including third-party in-kind contributions).

Matching, Level of Effort, Earmarking

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

Matching, LOE, Earmarking - Testing Internal Control

Examples of key controls for this compliance requirement?

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

Period of Availability

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

Period of Availability - Testing Internal Control



Examples of key controls for this compliance requirement?

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

Procurement, Suspension & Debarment



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

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

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

•Excluded Parties Listing – www.epls.gov, now managed by www.sam.gov.

Procurement, Suspension & Debarment – Testing Internal Control



Examples of key controls for this compliance requirement?

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

Program Income

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

Program Income – Testing Internal Control

■ Examples of key controls for this compliance requirement?

- Accounting system ability to track program income (information and communication)
- Grant budget (control environment)
- Analysis of budget to actual (risk assessment)
- Proper segregation of duties for collection and recording of program income (control activities)
- Others

Real Property Acquisition and Relocation Assistance

- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, (URA) provides for uniform and equitable treatment of persons displaced by federally-assisted programs from their homes, businesses, or farms.
- Federal requirements govern the determination of payments for replacement housing assistance, rental assistance, and down-payment assistance for individuals displaced by federally-funded projects.
- Common requirement for HUD Single Audits (HOME, CHIP, etc.)

Real Property Acquisition and Relocation Assistance - Testing Internal Control



Examples of key controls for this compliance requirement?

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

Reporting



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

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

•Performance or special reports may be required

Reporting - Testing Internal Control



Examples of key controls for this compliance requirement?

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

Subrecipient Monitoring

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

•An award recipient is responsible for:

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

Subrecipient Monitoring - Testing Internal Control

■Examples of key controls for this compliance requirement?

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

Special Tests & Provisions

- Additional requirements set forth by federal agency – see Part IV of the Compliance Supplement
- Found in the laws, regulations, and the provisions of contract or grant agreements pertaining to the program.
- Not every federal program has special tests and/or provisions

Special Tests & Provisions -Testing Internal Control

■ Examples of key controls for this compliance requirement?

- Will vary according to special test requirements

Agenda

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

Using Part 6 of the OMB *Compliance Supplement*

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

Using Part 6 of the OMB Compliance Supplement



- Describes characteristics of IC relating to each of the five components of internal control that should reasonably assure compliance with the requirements of Federal laws, regulations, and program compliance requirements.
- Describes the components of IC and examples of characteristics common to the 14 types of compliance requirements.
- Provides objectives of IC and examples of characteristics specific to each of 13 of the 14 types of compliance requirements follow this introduction (Special Tests and Provisions excluded).

Using Part 6 of the OMB Compliance Supplement – Excerpt



CASH MANAGEMENT

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

Using Part 6 of the OMB Compliance Supplement – Excerpt for Cash Management



Control Environment

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

Risk Assessment

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

Using Part 6 of the OMB Compliance Supplement – Excerpt for Cash Management



Control Activities

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

Using Part 6 of the OMB Compliance Supplement – Excerpt for Cash Management



Control Activities (cont.)

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

Using Part 6 of the OMB Compliance Supplement – Excerpt for Cash Management



Information and Communication

- Variance reporting of expected versus actual cash disbursements of Federal awards and drawdowns of Federal funds.
- Established channel of communication between pass-through entity and subrecipients regarding cash needs.

Monitoring

- Periodic independent evaluation (e.g. by internal audit, top management) of entity cash management, budget and actual results, repayment of excess interest earnings, and Federal drawdown activities.
- Subrecipients' requests for Federal funds are evaluated.
- Review of compliance with Treasury-State agreements.

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49

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Looking Forward – Internal Control

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

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50

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Common Compliance Findings

When considered risk assessment for internal controls – consider any past findings you've had but also these common findings we see:

- Allowable Costs – lack of OMB-87 documentation for payroll
- Cash Management – Funds drawn in advance of expenditure
- Davis Bacon Act – Failure to include required language regarding prevailing wages and Department of Labor requirements in construction contracts

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51

Common Findings

- Davis Bacon Act – Failure to obtain required certified payrolls from contractors
- Equipment and Real Property Management - Failure to appropriately identify on the books and records of the entity capital assets purchased with federal funds by funding source and other required identifying information
- Suspension & Debarment – Failure to verify non-federal entities paid with federal funds are not suspended or debarred.

Common Findings

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

Questions

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Internal Controls Over Compliance

October 14, 2014

Attendees by Last Name (241)

Jennifer Acton-UNC at Chapel Hill

Sarah Adair-UNC at Chapel Hill

Robert Allen-NC School of Science and Mathematics

Gregory Alvord-Department of Health and Human Services

Jennifer Arenas-Central Piedmont Community College

Ella Arnette Barrett-East Carolina University

Deborah Atkinson-Department of Health and Human Services

Khalid Awan-Department of Public Safety

Steve Ayers-East Carolina University

Debra D. Bailey-East Carolina University

Barbara Baldwin-Office of State Budget and Management

Deborah Barnes-Department of Health and Human Services

Kim Battle-Department of State Treasurer

DeAhn Baucom-UNC at Chapel Hill

Deana Bauer-Randolph Community College

Irwin Benjamin-Department of State Treasurer

Esperanza Best-Wilson Technical Community College

Jeannie Betts-Department of Environment and Natural Resources

Koreen Billman-Department of State Treasurer

Michael Bingham-Western Piedmont Community College

Pam Blackburn-Edgecombe Community College

David Blakemore-UNC at Chapel Hill

Leslie Blankenship-Isothermal Community College

Desiree Bowling-East Carolina University

Bryan Brannon-Administrative Office of the Courts

Jenny Braswell-Nash Community College

Tonya Brinkley-Nash Community College

Robert Brinson-Department of Public Safety

Susan Broadley-USS North Carolina Battleship Commission

Madelene Brooks-Cape Fear Community College

Suzanne Bryson-UNC at Asheville

Kimberly Buffkin-Department of Cultural Resources

Victor Bullock-Department of Health and Human Services

Joannie Burtoft-Department of State Treasurer

Stephanie Busi-Department of Health and Human Services

Jon Carter-Richmond Community College

Wynona Cash-Office of the State Controller

Debbie Cashwell-Richmond Community College

Angela Chafalovitch-Department of State Treasurer

Jack Chappell-Department of Health and Human Services

Angelina Chevalier-Central Piedmont Community College

Richard Clark-Department of Agriculture

Bruce Cole-Gaston College

Adrienne Covington-Nash Community College

Beth Cox-Department of Agriculture

Vickie Crafford-East Carolina University

Gail Craft-Edgecombe Community College

Larry Crawford-Administrative Office of the Courts

Cheryl Davis-Administrative Office of the Courts

Joshua Davis-Department of Cultural Resources

Teresa Davis-East Carolina University

Angela Davis-UNC at Chapel Hill

Joseph DeBragga-Department of Environment and Natural Resources

John Del Greco-Department of Public Safety

Irene Deng-UNC at Chapel Hill

George Dennis-Administrative Office of the Courts

Lorna DeWalle-UNC at Chapel Hill

Myra Dixon-Department of Health and Human Services

Eddie Driver-Department of Health and Human Services

Scarlette Edwards-Department of Health and Human Services

Services

Candy Edwards-USS North Carolina Battleship Commission

Jolene Elkins-Western Carolina University

Monisia Farrington-UNC at Chapel Hill

Sheilah Faucette-Elizabeth City State University

Kendra Felder-Central Piedmont Community College

Lori Ferguson-Central Piedmont Community College

Stephanie Fisher-Nash Community College

Joan Fontes-Department of State Treasurer

Carol Fornes-East Carolina University

Denise Foutz-Appalachian State University

Pam Fowler-Office of the State Controller

Susan Gentry-College of the Albemarle

Tami George-Robeson Community College

Cheryl Geringer-UNC at Chapel Hill

Justin Gray-Edgecombe Community College

Christina Greene-Cape Fear Community College

Charles Gullette-Beaufort County Community College

Tyler Haithcock-Department of State Treasurer

Susan Hall-Rockingham Community College

Keith Hammonds-Department of Public Safety

Arthur Harrell-Office of Administrative Hearings

Kay Harris-Department of Agriculture

Lem Harris-Department of Health and Human Services

Crystal Harvin-Central Piedmont Community College

Debbie Hawkins-Department of Health and Human Services

Shannon Haynes-Surry Community College

Stephanie Hendrix-East Carolina University

Allen Hicks-UNC at Chapel Hill

Regina Hill-Office of State Budget and Management

Shannon Hobby-Department of Commerce

Michael Hodge-Rowan-Cabarrus Community College

David Holman-Caldwell Community College

Debbie Hopkins-Rowan-Cabarrus Community College

Hadie Horne-Wilson Technical Community College

Heather Horton-Department of Environment and Natural Resources

Latoya Horton-UNC at Chapel Hill

Carol Houston-Central Piedmont Community College

Troy Howell-UNC at Chapel Hill

MONICA HUGHES-Department of Health and Human Services

Gerald Hyde-Mayland Community College

David Jamison-Appalachian State University

Teresa Jeffries-Edgecombe Community College

Bryan Jenkins-NC Community College System

Bud Jennings-Administrative Office of the Courts

Pamela Jernigan-Department of State Treasurer

Elizabeth John-Department of Justice

MONIQUE JOHNSON-Department of Commerce

Sherrilyn Johnson-East Carolina University

Larry Johnson-UNC at Chapel Hill

Christine Jonas-Craven Community College

James Jones-Administrative Office of the Courts

Jessica Jones-Wilson Technical Community College

Janice Joye-Central Piedmont Community College

Tamara Joyner-Central Carolina Community College

Sue Kearney-Department of Agriculture

Danyse Kingsbery-Central Piedmont Community College

Candice Kirtz-Edgecombe Community College

Laura Klem-Office of the State Controller

Dashone Knight-Department of Health and Human Services

Stan Koziol-UNC at Chapel Hill

William Kraus-East Carolina University

Katherine Lancaster-Edgecombe Community College

Karin Langbehn-Pecaut-UNC at Chapel Hill

Darlene Langston-Department of Public Safety

Kizzy Lea-Rowan-Cabarrus Community College
Samantha Lederer-Department of Environment and Natural Resources
Chelsea Ledford-Western Piedmont Community College
Tracey Lemming-UNC at Chapel Hill
Gayle Lemons-Office of Administrative Hearings
Brenda Leonard-Central Piedmont Community College
Matthew Longobardi-Department of Justice
Nancy Lovett-Edgecombe Community College
Becky Luce-Clark-Department of Justice
Barbara Lukens-Central Carolina Community College
Rebecca Mabe-UNC at Chapel Hill
Karen Main-Appalachian State University
Steven Marr-Western Carolina University
Cheryl Marsh-East Carolina University
Jo Ann Martin-Department of Health and Human Services
Cindy Martin-Richmond Community College
Tony Martin-Surry Community College
Laurie Massey-Carteret Community College
Lisanne Masterson-Blue Ridge Community College
Sarah McDonald-Department of Health and Human Services
Renetta McEachern-Department of Secretary of the State
Biff McGilvray-Department of State Treasurer
Janice McGowan-East Carolina University
Ben McLawhorn-Office of the State Controller
Ralph McLester-UNC General Administration
Christie Medford-Haywood Community College
Courtney Michelle-Office of State Budget and Management
Laketha Miller-Department of Health and Human Services
Lisa Miller-UNC at Chapel Hill
Debra Mosley-Department of State Treasurer
Dannie Moss-East Carolina University
Beverly Murphy-Piedmont Community College
Belinda Myers-Edgecombe Community College
Lettie Navarrete-Robeson Community College
Nga (Teresa) Nguyen-Central Piedmont Community College
Jennifer Pacheco-Office of the State Controller
Raymond Pachnar-Edgecombe Community College
Sharnita Parker-Elizabeth City State University
Kevin Patterson-Appalachian State University
Cindy Patterson-Craven Community College
Amy Penson-Isothermal Community College
Malinda Peters-Department of State Treasurer
Anita Peters-Haywood Community College

Phyllis Petree-UNC at Chapel Hill
Sallie Piscitello-UNC General Administration
Myra Poole-Roanoke-Chowan Community College
Brigid Poole-UNC at Chapel Hill
Ben Poulson-UNC at Chapel Hill
Sarah Powell-Department of Transportation
Belinda Preacher-Department of Secretary of the State
Rick Presnell-Appalachian State University
Phillip Price-Central Carolina Community College
David Price-East Carolina University
Dotty Price-Gaston College
Tammy Pryor-Blue Ridge Community College
Dawn Quist-East Carolina University
Betty Jo Ramsey-Southeastern Community College
Cindi Renfro-Mayland Community College
Barbara Revelle-East Carolina University
Samantha Reynolds-Blue Ridge Community College
Camellia Rice-Cape Fear Community College
Jennifer Ricketts-South Piedmont Community College
Chavon Robbins-Department of Health and Human Services
Beth Roberts-Department of Justice
Sharon Robertson-Tri-County Community College
Mitchell Robinson-Carteret Community College
Kathy Robinson-Mayland Community College
Jessie Rogers-Blue Ridge Community College
Elizabeth Rollinson-USS North Carolina Battleship Commission
Timothy Romocki-Department of State Treasurer
Rebecca Rothrock-Department of Health and Human Services
Janet Rust-Department of Labor
Charlene Ryan-UNC at Chapel Hill
Joan Saucier-Department of Public Safety
William Schmidt-Department of Commerce
Troy Scoggins-Department of Health and Human Services
Cecelia Scott-Beaufort County Community College
Bill Scott-Department of Health and Human Services
Teresa Shingleton-Office of the State Controller
Richard Silc-UNC at Chapel Hill
Erica Smith-Mitchell Community College
Rod Smith-UNC at Chapel Hill
Alison Soles-Southeastern Community College
Chet Spruill-Department of Health and Human Services
David Steinbicker-Western Carolina University
Gina Steinbicker-Western Carolina University
Vicki Stevens-USS North Carolina Battleship Commission

Carrie Sticklin-Department of Agriculture
Justin Stiles-UNC at Chapel Hill
Michelle Swistak-Fayetteville State University
Michele Sykes-Office of State Budget and Management
Crystal Talmadge-Department of Labor
Rachel Taylor-Appalachian State University
Monique Taylor-UNC at Asheville
Diep Tong-Central Piedmont Community College
Amanda Truzy-Nash Community College
Donna Turbeville-Southeastern Community College
Youa Vang-Blue Ridge Community College
Bill Vespasian-Tri-County Community College
Prabhavathi Vijayaraghavan-Office of the State Controller
Meera Vora-Central Piedmont Community College
Helen Vozzo-Office of the State Controller
Angie Wade-East Carolina University
Yiwen Wang-UNC at Chapel Hill
Dianne Ware-Furlow-UNC at Chapel Hill
BeLinda West-Department of Transportation
Rex Whaley-Department of Environment and Natural Resources
Felicia Williams-Administrative Office of the Courts
Amanda Williams-Department of Agriculture
Paulita Williams-Piedmont Community College
Susan Williams-UNC at Chapel Hill
Cassandra Wilson-Department of State Treasurer
Joe Wilson, Jr-Department of Transportation
Steve Woodruff-Rockingham Community College
Steven Young-Blue Ridge Community College
Michael Zanchelli-Department of Health and Human Services
Denise Zdanowicz-Piedmont Community College

Attendees by Agency (241)

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

Cindy Patterson-Craven Community College
Richard Clark-Department of Agriculture
Beth Cox-Department of Agriculture
Kay Harris-Department of Agriculture
Sue Kearney-Department of Agriculture
Carrie Sticklin-Department of Agriculture
Amanda Williams-Department of Agriculture
Shannon Hobby-Department of Commerce
MONIQUE JOHNSON-Department of Commerce
William Schmidt-Department of Commerce
Kimberly Buffkin-Department of Cultural Resources
Joshua Davis-Department of Cultural Resources
Jeannie Betts-Department of Environment and Natural Resources
Joseph DeBragga-Department of Environment and Natural Resources
Heather Horton-Department of Environment and Natural Resources
Samantha Lederer-Department of Environment and Natural Resources
Rex Whaley-Department of Environment and Natural Resources
Gregory Alvord-Department of Health and Human Services
Deborah Atkinson-Department of Health and Human Services
Deborah Barnes-Department of Health and Human Services
Victor Bullock-Department of Health and Human Services
Stephanie Busi-Department of Health and Human Services
Jack Chappell-Department of Health and Human Services
Myra Dixon-Department of Health and Human Services
Eddie Driver-Department of Health and Human Services
Scarlette Edwards-Department of Health and Human Services
Lem Harris-Department of Health and Human Services
Debbie Hawkins-Department of Health and Human Services
MONICA HUGHES-Department of Health and Human Services
Dashone Knight-Department of Health and Human Services
Jo Ann Martin-Department of Health and Human Services
Sarah McDonald-Department of Health and Human Services
Laketha Miller-Department of Health and Human Services
Chavon Robbins-Department of Health and Human Services

Rebecca Rothrock-Department of Health and Human Services
Troy Scoggins-Department of Health and Human Services
Bill Scott-Department of Health and Human Services
Chet Spruill-Department of Health and Human Services
Michael Zanchelli-Department of Health and Human Services
Elizabeth John-Department of Justice
Matthew Longobardi-Department of Justice
Becky Luce-Clark-Department of Justice
Beth Roberts-Department of Justice
Janet Rust-Department of Labor
Crystal Talmadge-Department of Labor
Khalid Awan-Department of Public Safety
Robert Brinson-Department of Public Safety
John Del Greco-Department of Public Safety
Keith Hammonds-Department of Public Safety
Darlene Langston-Department of Public Safety
Joan Saucier-Department of Public Safety
Renetta McEachern-Department of Secretary of the State
Belinda Preacher-Department of Secretary of the State
Kim Battle-Department of State Treasurer
Irwin Benjamin-Department of State Treasurer
Koreen Billman-Department of State Treasurer
Joannie Burtoft-Department of State Treasurer
Angela Chafalovitch-Department of State Treasurer
Joan Fontes-Department of State Treasurer
Tyler Haithcock-Department of State Treasurer
Pamela Jernigan-Department of State Treasurer
Biff McGilvray-Department of State Treasurer
Debra Mosley-Department of State Treasurer
Malinda Peters-Department of State Treasurer
Timothy Romocki-Department of State Treasurer
Cassandra Wilson-Department of State Treasurer
Sarah Powell-Department of Transportation
BeLinda West-Department of Transportation
Joe Wilson, Jr-Department of Transportation
Ella Arnette Barrett-East Carolina University
Steve Ayers-East Carolina University
Debra D. Bailey-East Carolina University
Desiree Bowling-East Carolina University
Vickie Crafford-East Carolina University
Teresa Davis-East Carolina University
Carol Fornes-East Carolina University
Stephanie Hendrix-East Carolina University
Sherrilyn Johnson-East Carolina University
William Kraus-East Carolina University

Cheryl Marsh-East Carolina University
Janice McGowan-East Carolina University
Dannie Moss-East Carolina University
David Price-East Carolina University
Dawn Quist-East Carolina University
Barbara Revelle-East Carolina University
Angie Wade-East Carolina University
Pam Blackburn-Edgecombe Community College
Gail Craft-Edgecombe Community College
Justin Gray-Edgecombe Community College
Teresa Jeffries-Edgecombe Community College
Candice Kirtz-Edgecombe Community College
Katherine Lancaster-Edgecombe Community College
Nancy Lovett-Edgecombe Community College
Belinda Myers-Edgecombe Community College
Raymond Pachnar-Edgecombe Community College
Sheilah Faucette-Elizabeth City State University
Sharnita Parker-Elizabeth City State University
Michelle Swistak-Fayetteville State University
Bruce Cole-Gaston College
Dotty Price-Gaston College
Christie Medford-Haywood Community College
Anita Peters-Haywood Community College
Leslie Blankenship-Isothermal Community College
Amy Penson-Isothermal Community College
Gerald Hyde-Mayland Community College
Cindi Renfro-Mayland Community College
Kathy Robinson-Mayland Community College
Erica Smith-Mitchell Community College
Jenny Braswell-Nash Community College
Tonya Brinkley-Nash Community College
Adrienne Covington-Nash Community College
Stephanie Fisher-Nash Community College
Amanda Truzy-Nash Community College
Bryan Jenkins-NC Community College System
Robert Allen-NC School of Science and Mathematics
Arthur Harrell-Office of Administrative Hearings
Gayle Lemons-Office of Administrative Hearings
Barbara Baldwin-Office of State Budget and Management
Regina Hill-Office of State Budget and Management
Courtney Michelle-Office of State Budget and Management
Michele Sykes-Office of State Budget and Management
Wynona Cash-Office of the State Controller
Pam Fowler-Office of the State Controller
Laura Klem-Office of the State Controller
Ben McLawhorn-Office of the State Controller

Jennifer Pacheco-Office of the State Controller
Teresa Shingleton-Office of the State Controller
Prabhavathi Vijayaraghavan-Office of the State Controller
Helen Vozzo-Office of the State Controller
Beverly Murphy-Piedmont Community College
Paulita Williams-Piedmont Community College
Denise Zdanowicz-Piedmont Community College
Deana Bauer-Randolph Community College
Jon Carter-Richmond Community College
Debbie Cashwell-Richmond Community College
Cindy Martin-Richmond Community College
Myra Poole-Roanoke-Chowan Community College
Tami George-Robeson Community College
Lettie Navarrete-Robeson Community College
Susan Hall-Rockingham Community College
Steve Woodruff-Rockingham Community College
Michael Hodge-Rowan-Cabarrus Community College
Debbie Hopkins-Rowan-Cabarrus Community College
Kizzy Lea-Rowan-Cabarrus Community College
Jennifer Ricketts-South Piedmont Community College
Betty Jo Ramsey-Southeastern Community College
Alison Soles-Southeastern Community College
Donna Turbeville-Southeastern Community College
Shannon Haynes-Surry Community College
Tony Martin-Surry Community College
Sharon Robertson-Tri-County Community College
Bill Vespasian-Tri-County Community College
Suzanne Bryson-UNC at Asheville
Monique Taylor-UNC at Asheville
Jennifer Acton-UNC at Chapel Hill
Sarah Adair-UNC at Chapel Hill
DeAhn Baucom-UNC at Chapel Hill
David Blakemore-UNC at Chapel Hill
Angela Davis-UNC at Chapel Hill
Irene Deng-UNC at Chapel Hill
Lorna DeWalle-UNC at Chapel Hill
Monisia Farrington-UNC at Chapel Hill
Cheryl Geringer-UNC at Chapel Hill
Allen Hicks-UNC at Chapel Hill
Latoya Horton-UNC at Chapel Hill
Troy Howell-UNC at Chapel Hill
Larry Johnson-UNC at Chapel Hill
Stan Koziol-UNC at Chapel Hill
Karin Langbehn-Pecaut-UNC at Chapel Hill
Tracey Lemming-UNC at Chapel Hill
Rebecca Mabe-UNC at Chapel Hill
Lisa Miller-UNC at Chapel Hill

Phyllis Petree-UNC at Chapel Hill
Brigid Poole-UNC at Chapel Hill
Ben Poulson-UNC at Chapel Hill
Charlene Ryan-UNC at Chapel Hill
Richard Silc-UNC at Chapel Hill
Rod Smith-UNC at Chapel Hill
Justin Stiles-UNC at Chapel Hill
Yiwen Wang-UNC at Chapel Hill
Dianne Ware-Furlow-UNC at Chapel Hill
Susan Williams-UNC at Chapel Hill
Ralph McLester-UNC General Administration
Sallie Piscitello-UNC General Administration
Susan Broadley-USS North Carolina Battleship Commission
Candy Edwards-USS North Carolina Battleship Commission
Elizabeth Rollinson-USS North Carolina Battleship Commission
Vicki Stevens-USS North Carolina Battleship Commission
Jolene Elkins-Western Carolina University
Steven Marr-Western Carolina University
David Steinbicker-Western Carolina University
Gina Steinbicker-Western Carolina University
Michael Bingham-Western Piedmont Community College
Chelsea Ledford-Western Piedmont Community College
Esperanza Best-Wilson Technical Community College
Hadie Horne-Wilson Technical Community College
Jessica Jones-Wilson Technical Community College