

# Maggie Valley ABC Board

## Performance Audit Report



Alcoholic Beverage Control Commission  
400 East Tryon Road, Raleigh, NC 27610  
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**ABC**  
COMMISSION  
NORTH CAROLINA

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# ABC

COMMISSION  
NORTH CAROLINA

## Alcoholic Beverage Control

CHAIRMAN:  
Hank Bauer

March 30, 2023

COMMISSIONER:  
Norman A. Mitchell, Sr.  
Charlotte

Maggie Valley ABC Board  
Joseph Moody, Chair  
3931 Soco Rd  
Maggie Valley, NC 28751

Deputy Commissioner:  
Mike DeSilva

Chairperson Moody,

LOCATION:  
400 East Tryon Road  
Raleigh NC 27610

On the following pages, you will find the performance audit report conducted by the staff of the ABC Commission reviewing the operations of the Maggie Valley ABC Board. The report consists of an overview of the objectives & background summary, financial analysis and findings, and a summary of actions recommended based upon your board's performance and related findings. Additional considerations are listed as well to provide further guidance and enhance awareness to promote ABC board success.

MAILING:  
4307 Mail Service Center  
Raleigh NC 27699-4307

Please reach out if you have any questions or require assistance in implementing any of the statute requirements, Commission rules, or other recommendations included in the report. On behalf of the North Carolina ABC Commission, I thank you and your staff for your assistance and cooperation in conducting this periodic review. We appreciate the continued efforts by your board to comply with the performance standards, as well as the board's commitment to increase profitability and reduce expenses.

PHONE: (919) 779-0700  
<http://abc.nc.gov/>

If we can be of assistance in the future, please do not hesitate to reach out to the Commission staff.

Respectfully,

Michael DeSilva  
Deputy Commissioner

## **OBJECTIVE, PURPOSE & BACKGROUND INFORMATION**

In addition to regular and special financial audits, G.S. 18B-705(a) authorizes the NC ABC Commission to conduct performance audits of all local ABC boards in the state. Performance audits are examinations of existing operating policies, practices, controls, and activities to determine those areas in which there may be a need for improvement.

The audits are designed to ensure that all local ABC Boards comply with established performance standards pursuant to G.S. 18B-203(a)(20). The audit's scope addresses compliance with ABC laws and rules, store appearance, operating efficiency, solvency, and customer service.

To achieve the objectives of the audit, auditors:

- Review applicable General Statutes, ABC Commission Rules, and Administrative Policies
- Review applicable reports and studies of ABC Boards with similar size and geography
- Verify compliance with Commission and Board policies
- Verify results of previous performance audit recommendations
- Review ABC Board annual independent financial audits
- Review ABC Board reporting and documentation reports
- Visit the store(s)
- Interview key ABC Board personnel

Maggie Valley, located in the heart of the Smoky Mountains, is best known for the scenic views and area outdoor attractions to include snow skiing at Cataloochee Ski Area. Surrounding cities include Sylva, Canton, and Waynesville, NC. The Cherokee Indian Reservation's Harrah's Casino Resort is about 15 miles away from the town. In 2020, the town's population per the Census was approximately 1,687 residents which increased more than 40% since 2010.

Chapter 213 of the 1979 Session Laws authorized the Town of Maggie Valley to hold an election for an ABC store. The referendum was held on June 13, 1979, and it passed 67 to 18. The first retail sale occurred on August 1, 1979. A mixed beverage election was held on the same date and as well passed 65 to 20. Since 2012, the Town of Maggie Valley appoints a chairperson and four (4) additional board members to serve on the ABC board.

The Maggie Valley ABC Board currently operates two (2) retail stores. The board staffs approximately eighteen (18) total employees including nine (9) full time employees and nine (9) part-time personnel. The general manager / is responsible for the daily store operations including supervising personnel, inventory management, and various retail functions. The finance officer provides the general manager/budget officer and the board with fiscal management, administrative support, and assist with routine operations of the ABC stores. Store managers oversee store & personnel functions, and other personnel handle retail functions including selling product, inventory, and providing customer service.

*The last performance audit for the Maggie Valley ABC Board occurred in 2012. The Commission audit serves as a continuous way to provide local boards with information and best practices that target areas for improvement.*



# OPERATIONAL OBSERVATIONS, FINDINGS, REQUIRED ACTIONS, & RECOMMENDATIONS

On Tuesday, Tuesday, January 31, 2023, ABC Board Program Analyst Quinn Woolard, visited the Maggie Valley ABC Board and interviewed Nancy Helsel (General Manager), Nancy Grant (Finance Officer), and Joseph Moody (Chairperson). Below is a financial analysis followed by operation observations, findings, and recommendations related to the performance audit.

## FINANCIAL ANALYSIS

### PROFIT PERCENTAGE TO SALES & OPERATING COST RATIO

In fiscal year (FY) 2021-2022, the Maggie Valley ABC Board had a profit percentage to sales of 9.37%. The NC ABC Commission profit to sales standards for ABC Boards with gross sales more than \$2M but less than \$10M is 6.5%. The Maggie Valley ABC Board's gross sales totaled \$3,925,880, which was a 2.5% over the previous fiscal year.

The operating cost ratio for the Maggie Valley ABC Board was .58 in FY 2021-2022. The NC ABC Commission standard for ABC Boards with one or two stores and mixed beverage sales is .73 or less.

Thus, the Maggie Valley ABC Board well surpasses the profitability standards and the operating cost standards set by the NC ABC Commission. Below is a chart showing gross profit on sales and income from operations for the previous two years.

	FY 2021-2022	FY 2020-2021
<b>Gross Profit on Sales</b>	\$986,451	\$943,011
<b>Income from Operations</b>	\$367,984	\$379,789

*Factors affecting profitability and cost include:*

- Surrounding areas with other ABC Boards operating stores within an approximate fifteen (15) mile range of Maggie Valley ABC: Waynesville ABC operating one store and Tribal ABC Commission operating one store within range.

- An ABC Board’s average cost of goods sold (COGS) is between 52% & 54% per year. The Maggie Valley ABC Board’s cost of goods sold was approximately **52.1%** in FY 2021-2022.
  - *Mixed beverage sales were roughly 7.7% of total sales in FY-2022, and there are currently around twelve (12) mixed beverage customers.*

## BUDGET ANALYSIS

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	FY 2021-2022 Budget Projections	FY2021-2022 Actual	Variance	Variance %
<b>Sales</b>	\$3,729,700	\$3,925,880	196,180	5.3%
<b>Total Expenditures (to include Distributions)</b>	\$3,729,700	\$3,880,084	(150,384)	4.0%

In reviewing the budget to actual analysis of the FY 2021-2022 financial audit, actual sales revenues were over budgeted projections by 5.3%. In addition, total expenditures were also over budget by 4.0%. Overall, revenues over expenditures were reflected as \$45,827 for the fiscal year period. The chart above shows the final budget to actual amounts and the appropriate positive or negative variances. ***The board’s ending net position on June 30, 2022, was around \$2.1M; the net position has steadily risen over the last five (5) fiscal years, increasing nearly 50% during this period.***

## DISTRIBUTIONS

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G.S. 18B-805 (b) requires the board to pay from gross receipts, all expenses, excise, and rehabilitation taxes. G.S. 18B-805(c)(2) requires the board to distribute at least five percent (5%) of applicable gross receipts to law enforcement and at least seven percent (7%) for alcohol education. *Before assigning these percentage distributions, G.S. 18B-805(c)(1) requires the board to first make a minimum quarterly distribution of the 3.5% markup & relevant bottle charges to certain county/municipal recipients. Some of these specific recipients are designated by an official local enabling act (and thus will vary).*

In FY 2021-2022, Maggie Valley ABC made other statutory distributions totaling \$253,062 (Net profit distribution recipients received \$222,591 of this). The amount of \$894,052 in primary distributions and other taxes were paid to the NC Department of Revenue (NCDOR), NC Department of Health & Human Services (NCDHHS), and the county commissioners of Haywood County.

*The net profits are to be distributed as follows per the current local enabling act:*

- One hundred percent (100%) to Maggie Valley General Fund of which 10% must be used for law enforcement, and 10% used for community service activities and alcohol education

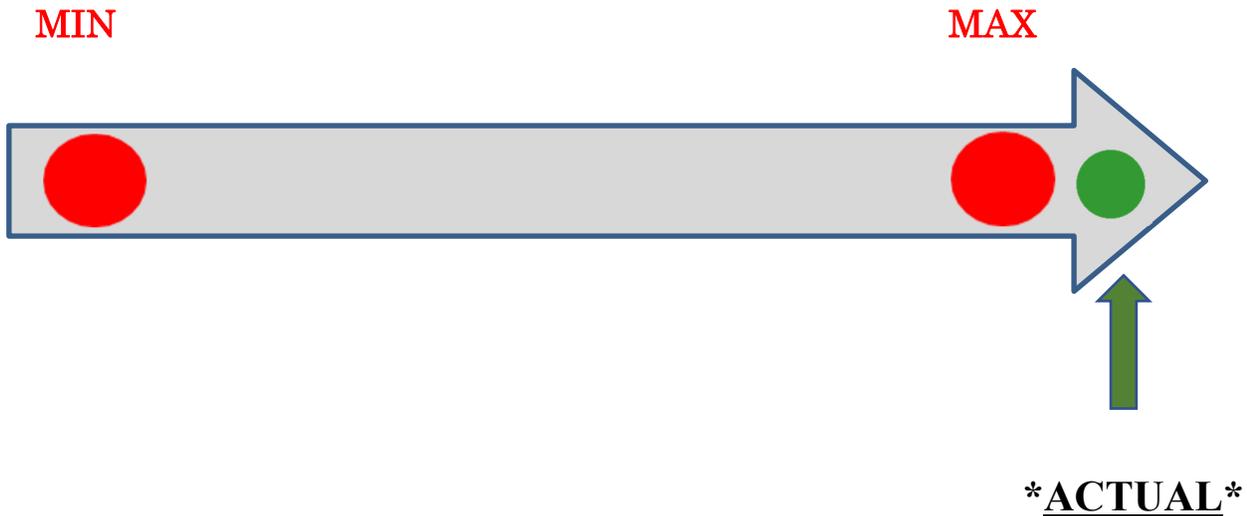
## WORKING CAPITAL

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G.S. 18B-805(d) allows the board to set aside a portion of the remaining gross receipts, within the limits set by the rules of the Commission, as cash to operate the ABC system. The NC ABC Commission has set a working capital standard for boards with annual gross sales greater than \$1.5M yet less than \$50M an amount equal to three (3) months of sales revenue.

Based upon the existing rules, as of June 30, 2022, the Maggie Valley ABC Board is required to maintain a minimum working capital of \$116,609 with a maximum working capital amount of \$757,958. The Maggie Valley ABC Board had a working capital balance of \$980,550, which exceeds the limit of the Commission requirements for this section (\*).

### **\* FY 2021-2022: Working Capital (WC) graphic**



Under 18B-805(d), with approval of the appointing authority for the board, the local board may set aside a portion of the remaining gross receipts as a fund for specific capital improvements whenever working capital is exceeded. *Per the FY-2022 CPA audit, it referenced that the exceeded amount of \$222,592 is due to the Town of Maggie Valley. This amount was paid in distributions to the town and fully meets & surpasses the minimum distribution required by statute.*

## PERSONNEL, OPERATIONAL & ADMINISTRATIVE COMPLIANCE

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*The findings for personnel, operational & administrative compliance are as follows:*

- The board holds board meetings the third Tuesday of each month at 6:00 PM, records regular meeting minutes, and provides public notification and awareness of these meetings. The meeting minutes are organized in a folder for review. *The minutes provided do not have the conflict-of-interest disclosure statements and discussion and it is unclear if this statement is being read at the beginning of meetings.*
  - Training records review: Several board members were overdue for ethics training based on term begin dates. However, all board members are fully compliant on ethics training.
  - Board member compensation & General Manager (GM) Salary: Board member compensation fully adheres to statute requirements as does the GM salary.
  - Board website review: The board's login website had some outdated information particularly for board member term tenure information (*begin dates & end dates*). **Special note: As part of a heavy update effort, the Commission has worked to revalidate term tenure information for all ABC boards across the state, working directly with the appointing authorities. As a value-added measure for all ABC boards and Commission records tracking in 2022, the term begin dates as well as term end dates were entered on all individual ABC board websites.**
    - *The expectation going forward is that ABC boards will better manage this information online, and work to communicate with the Commission particularly when new members are added, or whenever any current serving members resign before a term has ended.*
  - Board Personnel & Board Members: The general manager provides board members with overall operational feedback and concerns during monthly board meetings. The finance officer provides various financial reports for the board's review; among these are spreadsheets and profit & loss statements. Board members are heavily encouraged to use checks and balances to ensure that cash management practices are upheld; also, boards should routinely review any notes and recommendations provided by the CPA firm on annual audits.
- POLICIES: The board has a personnel policy manual and code of ethics. The board has a business credit card and business vehicle, but no policies are in place for these.
  - The board provided an updated employee manual during the visit.
  - The board provided an updated law enforcement contract during the visit.
  - The board provided mixed beverage (MXB) customer policy during the visit.
- BUDGETS: The board exceeded original budgeted sales in FY-2022 during the month of June. A budget amendment could not be verified in Commission records but was on file at the ABC board.
  - FY-2022 CPA audit referenced that quarterly distributions were not being made. It would be feasible to work with the town to receive formal approval to make annual distributions.
  - Audit referenced that some expenditures exceeded authorized appropriations across various accounts.
- FINANCE OFFICER: The finance officer is signing checks as required per statute with the General Manager or one of the other board members as secondary signature. Invoice records for recent liquor purchases reflect them as being paid routinely inside of 30 days. Taxes are paid in a routine and timely manner. Distributions have been made annually on average. Dill & Underwood CPA firm provides quarterly oversight for the ABC board. A representative will coordinate with the GM & finance officer (FO) on adjustments for journal entries. The board uses QuickBooks for routine journal entries as well for processing payroll internally each week.

**PERSONNEL, OPERATIONAL & ADMINISTRATIVE COMPLIANCE (cont.)**

- Checks are being signed by the finance officer, with the Chairman or general manager as secondary signature (and as extra measures other board members have authority to sign). The pre-audit certificate is not stamped on the orders at the time they are placed. Checks bear the required disbursal certificate.
- All board members and applicable personnel are each bonded for \$50,000 per G.S. 18B-700(i).
- Bank deposits are made daily whenever possible per discussion with finance officer and review of bank statements. For safeguard measures and adherence to *Commission rule 15A .0905 Daily Deposits*, the board utilizes a locked fireproof safe for integrity of funds that remain at the board at any given time.

➤ **STATUTORY DISTRIBUTIONS:**

- **Net Profit Distributions:** The Maggie Valley ABC board has recently made well above the minimum required distributions to the town in FY-2022 and surpassed the minimum in FY-2021. *During the three years prior to 2021, the ABC board had approval from the town to withhold distributions in connection with store remodels and paying down mortgage debt. Reference table below - The left side is CPA calculated amount & right side is combined amount distributed to town by Maggie Valley ABC Board.*
- **Law Enforcement distributions:** The local enabling act requires that the Town of Maggie Valley expend ten percent (10%) of net profit distributions for law enforcement in the town and enforcement of ABC law. The town has a police department, and they are providing enforcement activities for the ABC board as well as monthly reports to the ABC board on enforcement activities.
- **Alcohol Education distributions:** The board distributes these funds as part of the local enabling act, and the town in turn is responsible for making the proper distributions. The local enabling act mandates that the Town of Maggie Valley allocate seven percent (10%) of net profit distributions received for community service activities and education on the excessive use of alcohol and rehabilitation of alcoholics. *The town was contacted on Jan 26, 2023, to learn if they are disbursing any funds for this designated purpose; the town manager provided helpful documentation to show some recent uses of funds received toward alcohol education/rehab.*

<b>NC GENERAL STATUTE: 18B-805 (c)(1)</b>			
<b>Calculation of Minimum Mandatory Distribution for Net Profit to Designated Recipients</b>		<b>Maggie Valley ABC Board Net profit distribution made annually by fiscal year</b>	
<i>Note: Referencing CPA Audit Reports</i>			
<b>Recipients by law: Town</b>		<b>Recipients by law: Town</b>	
FY-2022	\$110,587	FY-2022	<b>\$222,591</b>
FY-2021	\$108,488	FY-2021	<b>\$119,545</b>
FY-2020	\$85,451	FY-2020	<b>\$0</b>
FY-2019	\$78,036	FY-2019	<b>\$0</b>
FY-2018	\$71,993	FY-2018	<b>\$0</b>

## PERSONNEL, OPERATIONAL & ADMINISTRATIVE COMPLIANCE (cont.)

- LAW ENFORCEMENT (LE) REPORTS: Law enforcement (LE) reports have been submitted routinely over the last several years without question. They contain good statistical information.
  - Note: A good reminder is to make sure they are in a “*Final Submitted*” status on the website once they are entered.
- LAW ENFORCEMENT (LE) CONTRACT: The board has a law enforcement contract signed in July 2022 and the Commission was provided with a copy during the visit. The previous contract on file with the Commission was from July 2019.
- INVENTORY: Store inventories are conducted twice per year with intermittent spot checks across liquor product categories occurring usually monthly. Trucks are received twice per month with each store receiving one delivery per month. The board utilizes handheld scanners for inventory checks.
- INTERNAL CONTROLS / MISC:
  - Board has a tenured general manager (GM) and finance officer (FO). GM is based at one store location and the FO is based at other store location.
  - GM & FO have assistant managers / employees who can coordinate with them on store operations. *Thus, a double check of cash management occurs on bank deposits with two people at each store using checks & balances on verifying daily cash amounts to be deposited.*
- EXPENSES:
  - Total expenses increased a moderate ten percent (10%) over the last fiscal year.
  - Board personnel salaries / payroll was roughly seven percent (7%) of total sales during FY-2022. Payroll increased roughly 30% from the previous fiscal year.
  - Cost of Goods Sold (COGS) is a reasonable 52% and the board can consider taking advantage of more buy-ins to reduce liquor costs on product that sells very well.
  - Board will be able to retire mortgage debt in 2023 calendar year.
  - Special notes: The Dellwood store has recently had infrastructure issues in the parking lot in the form of a sinkhole. Contingency funds in the amount of \$30k were set aside to address this; however, the repair has already cost more than \$150k and has not been fully resolved by the hired company. The board is working with the company to full remedy this issue. Overall, the board’s cash equivalents, and overall net position are in very good shape to balance this unanticipated contingency expense.

## STORE INSIGHT & OVERVIEW

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*The findings for store insight & overview are as follows:*

- The stores have a welcoming atmosphere with plenty of shelf space. Warehouse space has been increased at the Dellwood store in 2020-2021 allowing for well-organized inventory on racks. The Soco Rd store location received upgrades in 2019 including new flooring.
- The board has around seventeen (12) MXB customers as of January 2023. None of the business customers are really interested in delivery service. However, the board is equipped to provide deliveries Referencing Rule 15A . 1903 Delivery of MXB Permittee Orders should the need arise, and a delivery service policy is on file with the Commission.
- The board closes on the five (5) required annual holidays and every Sunday.
- The store displays the required Fetal Alcohol Syndrome poster required by G.S. 18B-808.
- North Carolina products have their own section as required by law and are also cross merchandised according to product category. Green tabs are displayed near these products.
- Products are placed within the designated categories; premium products are found at eye-level or top shelf. *Some occurrences were found with various bottle sizes of the same products increasing in size appropriately from left to right. Some sections of the store have product increasing in size from right to left.* Bottles were fronted and dusted.
- Outside area surrounding the store is well-maintained and free of debris or trash.
- Security systems are in place and functional in all designated areas.
- Sales associate interactions with customers are attentive, courteous, and all are eager to meet the needs of the customers.
- A random sample of approximately 100 items were selected to determine if uniform pricing is displayed. Of those selected, each store only had one shelf item that did not reflect the current quarterly or applicable monthly SPA price. Prices were corrected to reflect current listed price.

## RECOMMENDED ACTIONS (PER STATUTES OR COMMISSION RULES)

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- ABC Boards are required to operate within a balanced budget each fiscal year. Budget amendments must be approved by the board before any funds are transferred between accounts and utilized, occurring at the actual point of time an adjustment of funds is necessary. This would include the point in time during the fiscal year when the board will exceed its annual forecasted sales budget. *Ensure budget amendment copies are submitted to the appointing authority and ABC Commission as required per NCGS 18B-702(h), to include a final reconciliation budget amendment for the fiscal year end.*
- Board meeting minutes should have a conflict-of-interest disclosure statement, for proper adherence to G.S. 18B-201 (f)(k) and referencing G.S. 18B-700(h). Currently, no written statement exists on meeting minutes / agendas reviewed for calendar year 2022 to show where the Chairperson / board members are ensuring no conflict of interest is present. Meeting minutes should be signed referencing guidance in Commission's Operations Manual.
- Please ensure all newly adopted policies or any updated policies are submitted electronically to the Commission for recordkeeping and review per NCAC 15A .1102 Rule. *Electronic copies of a business credit card policy & vehicle use policy are recommended to be adopted and emailed to Commission personnel. Templates have been emailed for consideration to help expedite efforts.*
- Local boards shall establish and maintain a shelf management plan *per Commission Rule 15A .1708 Shelf Management*. The board needs to work to rearrange liquor inventory on the shelves to follow shelf management requirements, in particular ensuring bottles increase in size from left to right.
- In connection with the periodic audit, a Certificate of Accountability attestation form should be reviewed and signed by applicable board members/personnel, and email to Commission personnel for records.
- Referencing the local enabling act for the board, alcohol education distributions and law enforcement distributions are normally to be made in accordance with G.S. 18B-805(c)(2)(3) and are typically 5% and 7% percent of gross receipts remaining after net profit distribution amount has been calculated under 18B-805(c)(1). *However, the local enabling act is designated for Town of Maggie Valley to use 10% of total net profit distributions for law enforcement and 10% of total for community service activities & alcohol education. The remaining 80% of net profit received goes specifically to the town's general fund. Because of this, the ABC board is recommended to issue three ( 3 ) checks each time net profit distributions are made to the town. This would include one check for 80% of total net profit distribution amount, second check for 10% representing law enforcement, and a third check representing the community activities & alcohol education portion. **This will ensure the ABC board can reasonably work to ensure the town is made fully aware of the designated use of the net profit distribution funds.***
- The ABC board is recommended to consider working with the Town of Maggie Valley to establish formal approval for an annual distribution of net profit instead of being on a quarterly distribution schedule. Alternately, the ABC Board could try to receive approval from the town for a semi-annual distribution.
- Ensure all purchase orders to include obligations evidenced by a contract or agreement requiring the payment of money, shall include or bear a certificate stating that the instrument (or order) has been pre-audited to ensure compliance with *G.S. 18B-702(m)* with a signature by the finance officer. The specific statement should read, *"This instrument has been pre audited in the manner required by G.S. 18B-702."* Special note: This would be most reasonably accomplished by signing & stamping the summary total of the Order Edit List from inventory system before any liquor orders are placed with state warehouse.

## **ADDITIONAL CONSIDERATIONS & GUIDANCE ....**

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- The Commission's primary focus for ABC boards & board members:
  - ABC board members are highly encouraged to meet monthly for the best formal oversight and review of board operations, routinely recording meeting minutes (*adhering to closed meeting requirements where applicable*) and ensuring either no conflicts of interest are present or that they are addressed appropriately when presented. Monthly sales should be reported to the Commission at beginning of next month, providing annual budgets, budget amendments, miscellaneous financial reporting to Commission following timelines, and ensuring Commission has annual CPA audits by Oct 1<sup>st</sup>.
  - ABC board members must complete ethics training within one (1) year of each appointment and following all reappointments as well. *General managers, finance officers (and any applicable deputies) have a one-time training requirement for ethics training but are also encouraged to complete training periodically as a good refresher (or other any personnel interested or who would benefit from the training).*
  - ABC boards are highly encouraged to keep term begin dates & term end dates updated on the Commission's board login website for all ABC board members and other information such as store hour changes, pictures, email updates, etc. *Moreover, liaising with the Commission when new members are appointed or when member resign early before term has ended is very important for recordkeeping efforts of the Commission.*
- ABC boards are highly encouraged to find straightforward ways to lower any recurring expenses. *A very tangible way to lower operating costs is to fully maximize monthly special purchase allowance (SPA) liquor products that routinely sell well in the store to lower cost of goods sold (COGS).* Another way to do this is by limiting the amount of personnel travelling to conference and convention events across the state. Other ways to try to improve expenses include requesting bids annually from various vendors to get the best rates possible on financial audits, various utilities, maintenance contracts, and *credit card processing companies.*
- ABC boards are encouraged to closely review financial statements monthly, comparing with the annual budget forecast, approving budget amendments when necessary and submitting copies to the Commission for anticipated sales increases as well as other adjustments for budgeted accounts.
- Cross training opportunities for personnel should be maximized to ensure solid continuity of operations occurs for ABC boards. Also, training opportunities can work well to develop store employees for increased responsibility roles and serving to make both the routine operations and employee morale stronger.
- NCAC Rule 15A .1701 requires quarterly reports be submitted for any unsaleable merchandise (breakage) and retain original copies for three (3) years. *All breakage reports should only be transmitted via email submission to the Commission; copies should not be mailed.*
- As a reminder, remove all faded posters and replace with new ones when applicable. Reach out to the Commission to provide fetal alcohol syndrome posters, NC Dept of Labor can provide wage & hour posters, and OSHA can provide some applicable federal posters if any are needed.
- ABC boards can explore additional training opportunities periodically available through the ABC Commission as well as partnering with other ABC boards on specific areas such as best retail and marketing practices.

**Please network with the ABC Commission whenever needed for guidance and assistance to support local ABC board mission and success.**

**Maggie Valley  
ABC Board**

Quinn Woolard  
ABC Board Auditor  
400 E. Tryon Rd.  
Raleigh, NC 27610

March 28, 2023

Dear Mr. Woolard,

We truly appreciate your support and recommendations from the audit recently performed. This performance audit will help us with the areas that need improvement. Please find below our responses to the findings and recommendations.

**Item 1: Budget Amendments**

All recommendations will be followed.

**Item 2: Meeting Minutes**

All recommendations will be followed.

**Item 3: Ethics Training**

All recommendations will be followed.

**Item 4: Policies**

Our Business Credit Card Policy and the Maggie Valley ABC Vehicle Policy will be submitted to the ABC Commission on 04/19/2023

**Item 5: Alcohol Education/ Research Funds**

All recommendations will be followed per NCGS 18B-805(h).

**Item 6: Code of Ethics & Certificate of Accountability**

An updated Code of Ethics & Certificate of Accountability have been submitted.

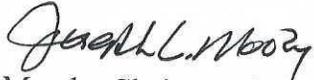
**Item 7: Pre-audit certificates on liquor orders**

The board will ensure pre-audit certificates are present on liquor orders to adhere to NCGS 18B-702(m).

**Item 8: Certificate of Accountability (COA) form**

The board will sign and submit a COA form by 04/19/2023.

Sincerely,



Joe Moody, Chairman / GM Nancy R Helsel

Maggie Valley ABC Board