

Brunswick ABC Board

Performance Audit Report



Alcoholic Beverage Control Commission
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ABC
COMMISSION
NORTH CAROLINA

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Alcoholic Beverage Control

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October 8, 2026

Brunswick ABC Board
Monisha Brooks Jones, Chair
1493 Vinson Blvd.
Brunswick, NC 28746

Chairperson Jones,

On the following pages, you will find the performance audit report conducted by the staff of the ABC Commission reviewing the operations of the Brunswick 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.

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.

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

Respectfully,

Greg Stallings
Director Boards and Pricing

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, Reports, and Administrative Policies
- 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

Brunswick is a town, and the sixth largest community, in Columbus County, North Carolina. The current estimated population is approximately 980 residents, reflecting a slight increase from the 2020 census. The Brunswick ABC Board operates one store and is one of five boards with a store in Columbus County.

Chapter 540 of the 1967 Session Laws authorized the town of Brunswick to hold an election upon a written petition signed by at least thirty percent of the registered voters. The vote for an ABC store passed. The date of the first retail sales was held on February 1, 1968.

The Town of Brunswick appoints a chairperson and two additional board members to serve on the ABC board. Current board members are Monisha Brooks Jones, Chair; Annette Mason; and Joann Freeman.

The most recent performance audit for the Brunswick ABC Board was concluded in 2025. The Commission audit serves as an ongoing method to provide local boards with information and best practices that identify areas for improvement.

OPERATIONAL OBSERVATIONS, FINDINGS, REQUIRED ACTIONS, & RECOMMENDATIONS

On July 21, 2026, ABC Commission Program Analyst Edwin Strickland visited the Brunswick ABC Board and interviewed the General Manager, Amy Worley. Below is a financial analysis, followed by operational observations, findings, and recommendations related to the performance audit.



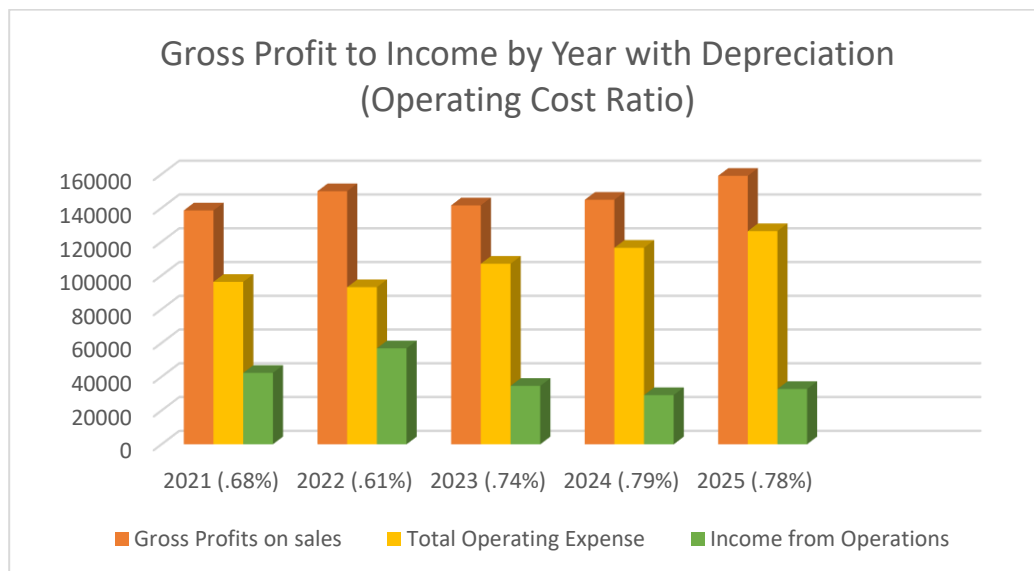
1439 Vincent Blvd. Brunswick

FINANCIAL ANALYSIS

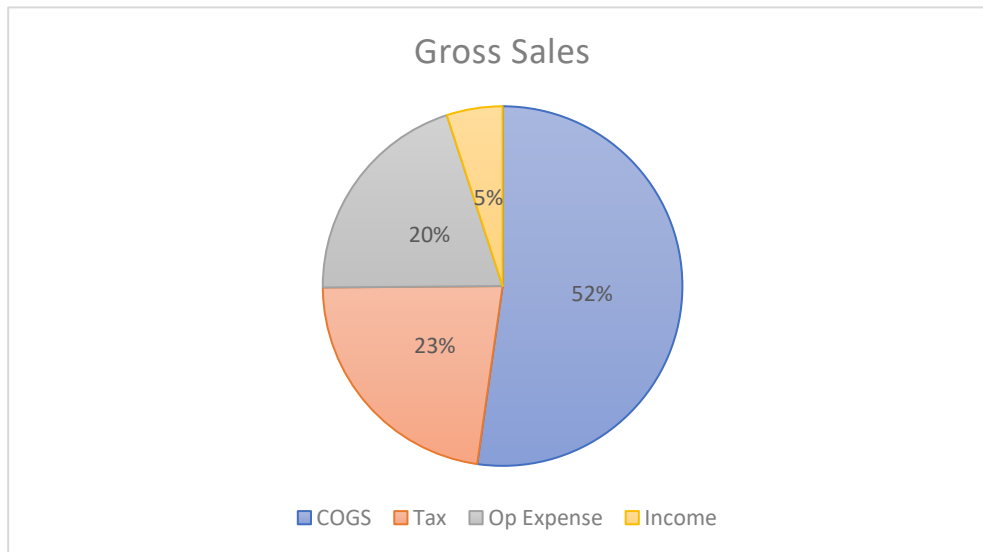
SALES, PROFIT PERCENTAGE, & OPERATING COST RATIO

- In FY 2025, the Brunswick ABC Board had gross sales totaling \$626,593, an increase of approximately 0.5% from the previous year.
 - Since FY 2021, the board's sales have increased by approximately 6.7%.
- In FY 2025, the board's profit percentage to sales ratio was 5.23%.
 - *The profit percentage to sales ratios over the previous four completed fiscal years were 4.56%, 5.87%, 9.60%, and 7.20%, respectively.*
 - The ABC Commission's profit percent to sales standard for boards with sales less than \$5M is 3% or higher.
- Brunswick ABC Board operates one retail store without mixed beverage sales. The operating cost ratio for the board was 0.78 in FY 2025. *The previous four years are shown in the chart below.*
 - The ABC Commission standard for ABC Boards with one store and no mixed beverage sales is 0.85 or less.
- Therefore, the Brunswick ABC Board met the profitability standard and the operating cost standard set by the ABC Commission for FY 2025.
- Below are charts showing gross profit on sales, total operating expenses including depreciation, income from operations for recent years, and operating cost ratios.

	FY 2025	FY 2024
Gross Profit on Sales	\$159,029	\$144,827
Total Operating Expense	\$126,280	\$116,406
Income from Operations	\$32,749	\$29,133



- The chart below shows where portions of gross sales are expended or retained as income. COGS and primary distributions (Taxes) usually account for approximately seventy-six percent (76%) of any board's gross receipts, with the remainder used to operate the system and as income. In turn, the income is then used to satisfy other statutory distributions and as working capital, capital improvements, debt service, or as additional distributions beyond the minimum requirement.



- *Factors affecting sales:*
 - There are four other ABC boards in Columbus County and seventeen other ABC boards in adjacent counties.
 - The store is approximately 15 miles from South Carolina with additional possible outlets.
 - A 4.6% unemployment rate in Columbus County in June of 2025 with a .2% increase from the previous year. *The North Carolina average in June 2025 was 3.7%.*
 - Approximately 21% of the population in the county is below the poverty level. *The North Carolina average fluctuates around 12.8%.*
 - In FY 2025, the board did not have mixed beverage sales.

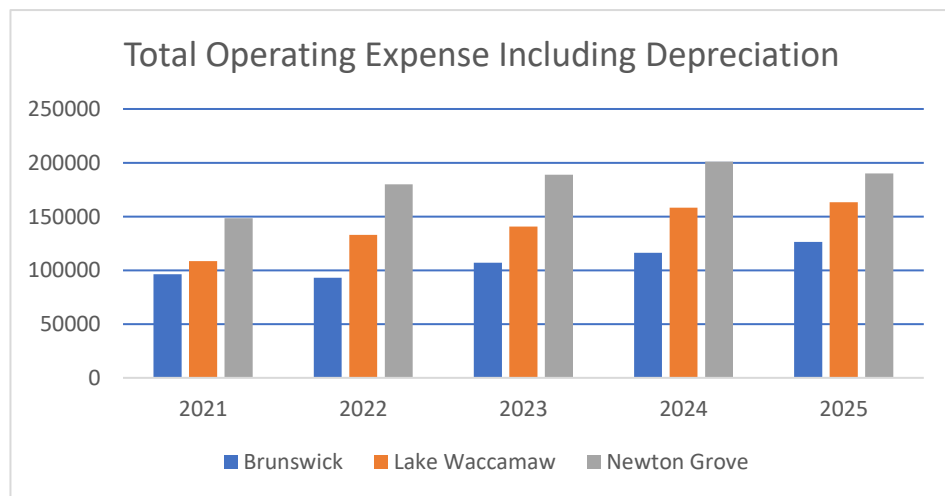
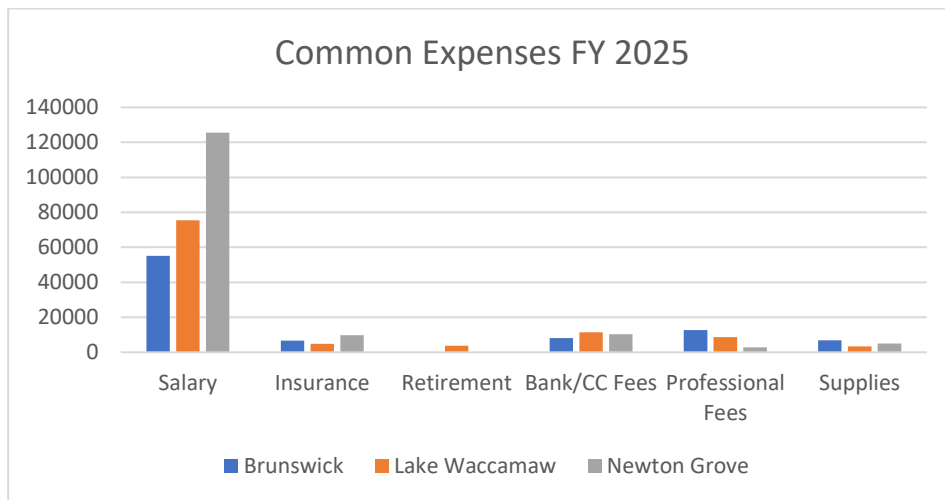
INVENTORY TURNOVER

- The inventory turnover rate is calculated by dividing the cost of liquor by the average inventory in the system (Cost of Liquor/Average Inventory). The Commission has set these goals for determining an effective rate based on the frequency of deliveries.
 - Once a week deliveries target at 6 times or more per year
 - Twice a month deliveries target 5 times or more per year
 - Monthly deliveries target at 4.5 times or more per year
- The Brunswick ABC Board receives shipments twice a month, with a target inventory turnover rate of around 5. The inventory turnover rate in FY 2025 was 2.9, which is below the official goal.

EXPENSES

➤ *Expense Information:*

- In FY 2025, total operating expenses increased by 8.5% from the last fiscal year and were around 20% of total annual sales.
 - Salaries were around 9% of total annual sales with an increase of almost 11% from the previous fiscal year.
 - No other line-item categories showed significant increases during the fiscal year.
 - Cost of Goods Sold (COGS) was 52.1% for the fiscal year with a normal range being 52% to 54%.
- A review of both a common expense report and a total operating expense report indicates the Brunswick ABC Board has mostly lower categorical and total operating expenses than those of the other two ABC boards with somewhat comparable gross sales and number of stores.
- *Common expense report categories can be unreliable, as different CPAs may allocate costs to line items inconsistently.*
 - *Both Lake Waccamaw and Newton Grove ABC Boards had sales in FY 2025 that were between 30% and 42% higher than those of Brunswick ABC Board.*



BUDGET ANALYSIS

	FY 2025 Budget Projections	FY 2025 Actual	Variance	Variance %
Total Revenues	\$622,200	\$627,153	\$4,953	0.8%
Total Expenditures	\$601,400	\$591,564	\$9,836	1.6%
Distributions	\$20,800	\$29,024		
Revenue over/under Expenditures & Finance		\$6,565		
After Reconciling Items		\$4,285		

- In reviewing the budget to actual analysis of the FY 2025 financial audit, actual total revenues were 0.8% above the final budget and expenditures were 1.6% below the final amended budget.
- The change in net position during the fiscal year was \$4,285. *The board's collective net position on June 30, 2025, was \$174,845; the net position has increased by over 7% since FY 2021.*
- Upon review of the board's meeting minutes, an amendment to the FY 2026 budget that had not been provided to the Commission was identified. *All budget amendments should be forwarded to the Commission per G.S. 18B-702(h).*

DISTRIBUTIONS

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 *typically* distribute at least five percent (5%) of applicable gross receipts to law enforcement and *typically* 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 and relevant bottle charges to certain county/municipal recipients. Some of these distribution percentages are designated by an official local enabling act (and thus distribution requirements and recipients are subject to vary).*

- In FY 2025, a total of \$141,026 in primary distributions and other taxes were paid to the NC Department of Revenue (NCDOR), and DHHS.
- In FY 2025, Brunswick ABC accrued funds for other statutory distributions totaling \$29,024 (*the net profit recipient received \$18,379*).
- Per the local enabling act, the distribution formula for recipients of net profits is as follows:
 - 50% to the Brunswick General Fund
 - 45% to Columbus County General Fund
 - 5% to Brunswick General Fund for the Fire Department.

DISTRIBUTIONS (cont.)

➤ **STATUTORY DISTRIBUTIONS:**

- **Net Profit Distributions** – The Brunswick ABC board has made net profit distributions for the last five fiscal years at or above the minimum mandatory distribution as referenced in G.S. 18B-805(c)(1). **The table below shows distributions calculated on the left and total distributions made by the ABC Board for the last five (5) years on the right.**
- **Law Enforcement Distributions:** Have been accrued and/or disbursed above the standard 5% statute amount for the last five FYs.
- **Alcohol Education Distributions:** Have been accrued and/or disbursed at or above the standard 7% statute amount for the last five FYs.

NC GENERAL STATUTE: 18B-805 (c)(1)			
Calculation of Minimum Mandatory Distribution for Net Profit to Designated Recipients		Brunswick ABC Board Net profit distribution made annually by fiscal year	
<i>Note: Referencing CPA Audit Reports</i>			
Calculated Amount		Total paid to recipient(s)	
FY-2025	\$18,379	FY-2025	\$18,379
FY-2024	\$18,464	FY-2024	\$18,464
FY-2023	\$17,488	FY-2023	\$22,188
FY-2022	\$17,532	FY-2022	\$38,849
FY-2021	\$17,301	FY-2021	\$17,301

- Since FY 2009, the board has distributed a total of \$298,859 in net profits to the town, fire department, and county.
 - Of this amount, \$115,181 - or almost 39% - has been distributed in just the last five fiscal years.

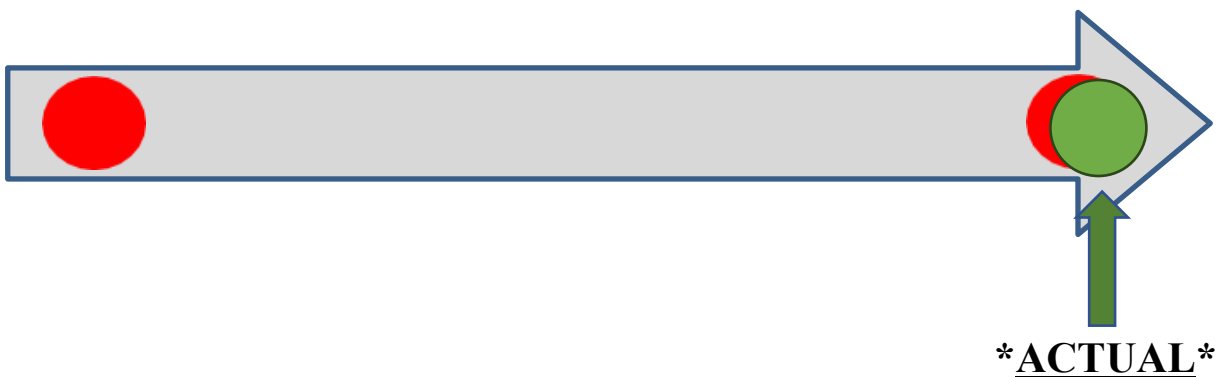
WORKING CAPITAL

- 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.
 - NCAC 15A .0902 sets a working capital maximum standard for boards with annual gross sales less than \$1.5M as an amount equal to four (4) months of gross sales.
 - G.S. 18B-702(g)(3) defines "Working Capital" as the total of cash, investments, and inventory less all unsecured liabilities. As it pertains to working capital computation, gross sales means gross receipts from the sale of alcoholic beverages less distributions as defined in G.S. 18B-805(b)(2), (3), and (4).
- Based on the existing rules, as of June 30, 2025, the Brunswick ABC Board is required to maintain a minimum working capital of \$18,676 with a maximum working capital amount of \$161,856.
 - On June 30, 2025, the board had a working capital balance of \$165,501 which is above the maximum allowed per Commission requirement for this section (*).

*** FY 2025: *Working Capital (WC) Graphic***

MIN

MAX



- Under G.S. 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.
 - Brunswick Mayor Jason Elleby has provided correspondence to the Commission to document a previously approved capital improvement fund in the amount of \$25,000 for the ABC board.

PERSONNEL, OPERATIONAL & ADMINISTRATIVE COMPLIANCE

Board Members

- The board now consists of two members and a chairperson, each appointed by the town's governing body.
 - In 2025, the board transitioned from a three member board to a five member board.
 - Recently, the board has requested the Commission approve the board reverting to a three member board.
 - Per review of recent payroll records, the Chairperson was found to be receiving compensation above the amount specified in G.S. 18B-700(g). *Per conversation with the town's Mayor post Commission visit, the board's Chairperson will now be compensated at the statutory amount of \$150.00 per meeting.*
 - Current board members' terms are, upon reverting to a three member board, not correctly staggered to comply with G.S. 18B-700(a). *Currently two members' terms are slated to end at the same time in December of 2028. The town's Mayor has indicated the town board will likely extend the term for one member by one year to end in 2029.*
 - All current board members should complete ethics training as soon as possible with at least one member scheduled to take the training at an upcoming conference.
 - Members have taken oaths of office, and a copy should be kept in the board's administrative records.
 - The board also compensates a board clerk for attending meetings and maintaining official minutes and other records.
- Meetings are generally held on the first Tuesday of each month.
 - Meeting announcements are posted at the town's administrative office.
- Meeting minutes are well organized, available, and follow the proper order of proceedings.
 - The meeting minutes reviewed include a no-conflict-of-interest statement.
 - Data and reports presented at board meetings include the store's staffing schedule, adjustment sheets, and statewide board sales.
 - *While sometimes discussed at board meetings, the Commission requests the board review an income statement or other document to allow for a comparison budgeted and current sales and expenditures.*
 - Board members are heavily encouraged by the Commission to use checks and balances to ensure that cash management practices are upheld. Boards should also routinely review any notes and recommendations provided by the CPA firm in annual audits.

Board Personnel

- The board employs two full-time and three part-time employees.
- The General Manager is full-time, has completed ethics training, and is responsible for overseeing all board operations and activities.
- The board's Finance Officer is contracted, serves as the Finance Officer for another board in the county, and is responsible for all accounting activities.
- The board has recently hired an Assistant Manager who is currently being trained to provide managerial support to the General Manager and will be able to supplement that position's tasks.
 - The board has a step by step workbook to help with the General Manager's administrative tasks should they be unavailable.
- All other employees are salesclerks responsible for providing friendly customer service, general store maintenance, and stock management.
- Training for new employees is conducted on the job and is mentorship based, and hiring is handled by the town's administration.
 - All team members have received RASP training.
 - Files for personnel are maintained in the administrative office.
- No conflicts related to nepotism were found, based on discussions with the General Manager.
- All store personnel are aware that loitering is prohibited on board property and in the store.

Law Enforcement and Alcohol Education

- The board's most recent law enforcement contract with the Columbus County Sheriff's Office expired effective July 1, 2026.
- In FY 2025, the board made \$9,600 in law enforcement distributions.
- Law enforcement reports are submitted each month by the General Manager without data.
 - Applicable data for accountability as outlined in G.S. 18B-501(f1), is not provided to the board from its contracted law enforcement agency and, therefore, cannot be reported.
- The board makes its alcohol education distribution to the Columbus County Sheriff's Office's Datre Program.
 - In FY 2025, the board distributed \$1,045 to its recipient.
 - G.S. 18B-805(h) requires the board to include in its meeting minutes how its alcoholism funds are to be spent and to verify any person or agency receiving funds from the board reports to the board at least annually, describing how these funds were spent.

Policies

- The board has a code of ethics policy which adheres to the requirements of G.S. 18B-706(a), and a thorough personnel manual which covers many additional policies, job descriptions, and the requirements of Rule 15A .1006.
- While already being generally followed, the board should adopt a written shelf management plan pursuant to Rule 15A .1708, and a price discrepancy policy pursuant to Rule .1705(b).
- Other written policies the board may wish to consider include allocated product and mixed beverage sales, and credit card usage.
- For travel, the board follows the State travel plan per G.S. 18B-702(g2), with reimbursements made pursuant to G.S. 138-6.

Operations

- Full inventory is conducted monthly with multiple team members participating.
 - All variances are recounted, and the
 - The General Manager is responsible for all adjustments which are provided to the board monthly.
 - *A small sample of products was inventoried during the Commission visit with one likely variance found.*
 - Slow moving products are considered for price reductions and are relocated to a table near the front of the store's sales counter.
- Liquor orders are made by the General Manager who checks each item in the store and reviews for possible correction before submitting a final order.
 - SPA lists are reviewed but currently buy in investments are not generally considered because of limited funds.
 - Special order requests are considered on a case-by-case basis for retail sales.
- The board receives liquor deliveries on the second and fourth Fridays of each month.
 - Pallets are dropped and variances are rechecked before the report is sent to LB&B.
- The board does not currently have a mixed beverage account.
 - Columbus County is scheduled to have a referendum on the November 2026 ballot to allow mixed beverage sales in all areas of the county.
 - If this vote passes, the board should consider preparing for potential mixed beverage sales.
- Allocated products are currently shelved or kept in the warehouse and sold upon request.
- The board retains breakage reports and submits them to suppliers for credit. To comply with Rule 15A .1701(c), the board should reestablish emailing copies of the reports to the Commission quarterly.
- The board does not have social-media account(s) or a website.
- The board's login website was updated prior to the Commission visit and contains accurate information pertaining to board members, personnel, and store locations.

Financial & Internal Controls

- Invoices for liquor are paid by the Finance Officer within the 30-day requirement.
- The board's checks are signed by the Finance Officer and counter-signed by the Chairperson.
 - The checks have the required disbursement certificate for compliance with G.S. 18B-702(q).
- The preaudit certificate is not utilized on liquor or other purchase orders but is administered to each distiller invoices before payments are issued.
- Tax and distributions are processed by the Finance Officer.
- The board has a credit card in the possession of the General Manager.
 - Itemized receipts are retained and provided to the Finance Officer before the account is settled monthly.
- Employees work out of one till each day with all funds counted at the beginning and end of each day.
 - Deposits are compiled daily and transported to the board's bank five days a week.
- The store has pens and a scanner to prevent counterfeit bills.
- The Finance Officer verifies deposits routinely and conducts month end reconciliations.
 - *A sample of recent deposits was reviewed with no variances noted.*
- Payroll is processed weekly by the Finance Officer.
 - Employees punch timecards which are reviewed by the General Manager before being submitted to the Finance Officer.
 - *Payroll summaries reviewed indicate corresponding compensation for Board Members and the General Manager as compared with the board's log-in website.*
- All board members and applicable personnel are bonded for at least \$50,000 as required by G.S. 18B-700(i).
- The annual CPA audit was received by the Commission on September 23, 2025.

STORE INSIGHT & OVERVIEW

- The Brunswick ABC Board's store is a freestanding building on the town's main thoroughfare.
 - The store has easily viewable roadside and building signs.
 - There is ample parking, and the exterior is free of trash and debris.
 - The store is located beside the town hall.
- The interior of the store is well lit and organized.
 - Floors and shelves are clean and displays and end caps are utilized.
 - The Fetal Alcohol Syndrome poster required by G.S. 18B-808 is displayed.
 - A quarterly price book is available, and an SPA pricing list is available upon request.
 - Both broker-supplied and independently created shelf tags are used to highlight items that are currently on sale.
 - The store has a North Carolina product section and shelf tags to indicate North Carolina products.
- Shelf management practices are properly implemented.
 - Products are fronted and bottles are dusted.
 - Products are grouped by category, and premium products are most often located at eye level or higher.
 - Bottles are arranged so that they increase in size from left to right of the same item.
 - Shelf space for products is set to follow the factors identified in Rule 15A .1708(5).
- A sample of approximately one hundred items was selected to determine if uniform pricing was displayed. Of those selected, all but one item had the correct price listed.
 - Price discrepancies are handled in the customer's favor if the shelf tag were to be lower than the current price mandate and the customer objects.
- Sales associates value customer service, and all are attentive and courteous.
- The store is open from 9:00 a.m. to 9:00 p.m.
- The store is closed every Sunday and the two required holidays.
- Security systems are in place and functional with a camera system, alarms, and panic buttons.

REQUIRED OR REQUESTED ACTIONS

- Item #1: Ensure budget amendment copies are submitted to the ABC Commission as required by G.S. 18B-702(h), to include a final reconciliation budget amendment for the fiscal year end.
- Item #2: G.S. 18B-706(b) requires each local ABC board member to complete ethics education within 12 months of their initial appointment to office and within 12 months of each subsequent appointment. *All three board members will need to satisfy the training requirement as soon as possible with two members facing an October 2026 deadline.*
- Item #3: If any board members are to receive per-meeting compensation for their services above the statutory maximum amount of \$150.00, the board must provide the Commission written documentation for this approval from its appointing authority in accordance with G.S. 18B-700(g).
- Item #4: Before the reduction in board size, member term end dates were properly staggered so no more than two terms expired at the same time. Now that the board has reverted to three members, the board should request its appointing authority realign term end dates so one member's term expires each calendar year, in the same month.
- Item #5: When applicable, ensure unsaleable merchandise (breakage) reports are submitted to the Commission quarterly. Rule 15A .1701(c) requires boards to submit quarterly reports for any unsaleable merchandise and to retain the original copies for three years.
- Item #6: For compliance with G.S. 18B-805(h), the board should include in their meeting minutes how their alcoholism funds are to be spent and verify any person or agency receiving funds from the board report to the board at least annually describing how these funds were spent.
- Item #7: Since the board's law enforcement contract expired on June 30, 2026, the board should consider reentering a contract with its previously contracted law enforcement agency or entering a contract with another agency per G.S. 18B-501(f). *Upon entering a new contract, the board should consider reaffirming the need for the agency to provide law enforcement activity reports for compliance with G.S. 18B-501(f1).*
- Item #8: In connection with the periodic audit, a Certificate of Accountability attestation form should be reviewed and signed by board members and applicable personnel. A signed copy would then only need to be emailed to Commission personnel for recordkeeping.

RECOMMENDATIONS OR CONSIDERATIONS

- While generally understood by all staff, the board may wish to consider establishing or adopting the following written policies. *Written policies can serve to strengthen internal controls and as good guidelines if updates are made or are being considered to the procedures already in place.* Copies of all adopted policies should be forwarded to the Commission for approval and records retention.
 - The board should consider adopting a credit card usage policy that clearly defines who is authorized to use the board-issued credit card and specifies the type of purchases that are permitted and prohibited.
 - The board may wish to consider adopting a written policy for the sale of allocated products. A formal policy would establish clear and equitable guidelines, assist team members in interactions with patrons regarding high-demand items, and promote transparency in the distribution process.
 - In the event the board experiences an increase in the number of mixed beverage customers, the board should consider a written mixed beverage sales policy. Such a policy can help provide information to new customers about the preferred methods for placing orders and expectations for filling the orders. Additionally, such a policy would demonstrate the board's willingness to provide flexibility in fulfilling orders and reinforce its overall business-friendly approach.
 - While already being followed by the board's personnel, Rule 15A .1708 states that the board should keep a copy of its shelf management plan at the store and provide a copy to a Commission representative upon request.
 - While also already being followed, the board should consider adopting a written price discrepancy policy to correspond with Rule 15A. 1705(b).

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

ADDITIONAL GUIDANCE FOR ALL BOARDS

- The Commission's primary focus for ABC 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 the beginning of next month, providing annual budgets, budget amendments, miscellaneous financial reporting to Commission following timelines, and ensuring Commission has annual CPA audits by September 30th of each year.
 - 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.
- ABC Boards are required to work within general minimum and maximum limits for working capital, as established per Commission Rule NCAC 15A .0902(a)(2). When ABC Boards exceed maximum working capital in any given FY due to planned capital improvements, please secure written approval from the applicable County or Municipal authorities per N.C.G.S. 18B-805(d) and forward to the Commission. As best measure, securing documentation prior to exceeding maximum working capital would be the most ideal approach.
- 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 when 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 ABC Commission as required per NCGS 18B-702(h), to include sales adjustment for current fiscal year sales estimates.
- The board should continue exploring ideas for product knowledge growth for current and future team members. Consider reaching out to other boards or the Association's Internal Support Committee for best practices.
- 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.

PREVIOUS PERFORMANCE AUDIT ACTIONS (2025)

- 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 when 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 ABC Commission as required per NCGS 18B-702(h), to include a final reconciliation budget amendment for the fiscal year end.
- 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 the personnel manual should be emailed to Commission personnel for recordkeeping. A credit card policy is recommended to establish authorized use (sample copy forwarded for consideration). A tastings policy is recommended if tastings are done routinely.
- Board does not have copies of oath before taking office or before the execution of the office per G.S. 11-7. Written copies of oaths should be available at the board's administrative office.
- The board shall submit a copy of the law enforcement report to the appointing authority and the Commission by the 5th business day of each month per G.S. 18B-501(f1). The LEO system is provided for municipalities to capture this data as a good option. Otherwise, the ABC boards would have to submit the required data. On the board login website.
- ABC Board members must complete ethics training within one (1) year of each appointment and again following all reappointments under NCGS 18B-706(b).
- The Commission recognizes that the board follows the state's travel policy, however the Board does not have a policy on site. As a reminder, the board must annually obtain approval from the appointing authority to adhere to their local government travel policy and annually provide the Commission with a copy of this approval per G.S. 18B-700(g2).
- The board is recommended to forward a current law enforcement contract. Please provide a copy to the Commission per G.S. 18B-501(f).

While having addressed most considerations from the previous Commission review, the board should still monitor and strive to satisfy previously recommended actions.

Appendix A

Program Analyst's Summary

The performance audit recommendations and findings were discussed with the Brunswick ABC Board on August 18, 2026. The board agrees to the recommendations as presented and attests to their implementation. The board will continue to be vigilant with profitability enhancement and expense reduction while operating a modern store with a robust customer service focus.

September 22 2024
Month Day Year

Brunswick ABC
ABC Board

Certificate of Accountability

This document assures this Board and the State of North Carolina that the following statutory duties required of local ABC Boards have been properly performed.

1. The system has complied with all State uniform pricing requirements pursuant to NCGS §18B-804.
2. That all alcoholic beverages sold have been approved by the Commission for sale in this State pursuant to NCGS §18B-800.
3. That all "gross receipts" pursuant to NCGS §18B-805(a) have been properly accounted for and are lawful.
4. That all taxes due and board expenses have been properly and timely paid pursuant to NCGS §18B-805(b).
5. That all distributions pursuant to NCGS §18B-805 have been properly and timely paid.
6. That the finance officer for the board has properly performed all duties as required pursuant to NCGS §18B-702(k).

Ammy Worley
General Manager

Cathy L. Cullen
Financial Officer

Monika G. Jones
Chairman

Joann Freeman
Board Member

Annette S. Mason
Board Member

Board Member

Board Member