

# Columbus ABC Board

## Performance Audit Report



Alcoholic Beverage Control Commission  
400 East Tryon Road, Raleigh, NC 27610  
p: 919-779-0700 | f: 919-661-5927 | <http://abc.nc.gov>



**ABC**  
COMMISSION  
NORTH CAROLINA

## **TABLE OF CONTENTS**

---

ABC Commission Statement .....	3
Objective, Purpose & Background Information .....	4
Financial Analysis, Observations & Findings .....	6
Recommended Actions & Additional Considerations .....	14-16
Columbus ABC Board ABC Response Letter .....	17-18



**Alcoholic Beverage Control**

February 26, 2026

CHAIRMAN:  
Hank Bauer

Columbus ABC Board  
David Thompson, Chair  
250 W. Mills St - Unit 3  
Columbus, NC 28722

COMMISSIONERS:  
La'Tanta (L.T.) McCrimmon  
Raleigh

David Sherlin  
Raleigh

Chairperson Thompson,

DEPUTY COMMISSIONER:  
Mike DeSilva

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

LOCATION:  
400 East Tryon Road  
Raleigh NC 27610

MAILING:  
4307 Mail Service Center  
Raleigh NC 27699-4307

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

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,

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.

Columbus ABC is in Columbus North Carolina. Columbus is a quietly charming small town tucked into the rolling foothills of the Blue Ridge Mountains in the far western part of the state. As the county seat of Polk County, it has a long history that stretches back to the mid-19th century, when it was deliberately laid out from wilderness and named in honor of Dr. Columbus Mills, a key figure in creating the county. The courthouse, completed in the late 1850s, still stands and continues to serve its original purpose, anchoring the town's historic downtown both physically and culturally.

Walking through Columbus feels like stepping into a slower pace of life. With a population of just over a thousand people, this is a place where neighbors know each other and community rhythms are shaped by local events, farmers markets, and gatherings in the parks around the courthouse square. The town's main block is compact and walkable, dotted with small businesses, local eateries, antique shops, and a couple of unique museums, including the House of Flags—a singular collection that draws curious visitors from beyond the region.

The natural beauty around Columbus is part of its identity. It sits amid wooded hills, pastures, and scenic drives that wind toward mountain peaks and waterfalls. Outdoor enthusiasts will find plenty to explore, from gentle park trails to panoramic overlooks along roads climbing into the surrounding ridges. Many residents and visitors alike are drawn to the area's equestrian culture as well, with horse farms and riding facilities nearby adding to the rural, open-space feel. Life in Columbus is defined by its small-town rhythm: festivals and community events in Stearns Park, local markets showcasing farm produce, and easy conversation over coffee or barbecue on a warm afternoon. Though modest in size, Columbus combines a deep sense of history, a scenic mountain setting, and a welcoming community spirit that makes it much more than just a dot on the map.

The general manager is responsible for the oversight of all daily operations, inventory management, accounts payable, human resource organization and other administrative decisions for the board. The board has hired an external accountant who assists with the annual audit and provides additional support annually or periodically. All store employees' primary responsibility is to provide friendly customer service to all customers, store upkeep and stock maintenance.

A mixed beverage referendum occurred on April 18, 1989, and it passed. *Currently, the Columbus ABC Board has a chairperson, two board members and a general manager to serve on the ABC board.* The Columbus ABC Board currently operates one (1) retail store. The board staff (11) in total personnel. These include (0) full-time employees and (11) part-time personnel. The general manager is responsible for daily store operations including supervising personnel, inventory management, and various retail functions. The board's Finance Officer is Charlotte Sullivan. She and the GM provide the board with fiscal management, administrative support, and oversees routine operations of the ABC store. Sales associate responsibilities include selling products, daily stocking, and floor upkeep & maintenance.

The last performance audit for the Columbus ABC Board occurred in 2020. The Commission audit serves as a continuous way to provide local boards with information and best practices that target areas for improvement.



250 W. Mills St - Unit 3, Columbus N.C.

## OPERATIONAL OBSERVATIONS, FINDINGS, REQUIRED ACTIONS, & RECOMMENDATIONS

On Tuesday, January 20, 2026, ABC Board Program Analyst II Eric McClary visited the Columbus ABC Board and interviewed Diane Fields (General Manager) and the (Finance Officer) Charlotte Sullivan. 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) 2024-2025, the Columbus ABC Board had a profit percentage to sales ratio of 3.61%. The NC ABC Commission profit to sales standards for ABC Boards with gross sales more than \$2M is 5.0%.
  - The Columbus ABC Board's gross sales totaled \$1,172,279, which was an approximate 9.3% increase from the previous fiscal year.
  
- Columbus ABC Board operates one retail store with mixed beverage sales. The operating cost ratio for the board was .84 in FY 2024-2025. The NC ABC Commission standard for ABC Boards with one or two stores and mixed beverage is .73 or less. NOTE: financial metrics (profit percent, operating cost ratio) are subject to being reviewed by Chairman Bauer and his team at some point.
  - Operating cost ratio is calculated by dividing total operating expenses less depreciation by the gross profit on sales (Total operating expenses less depreciation/Gross Profit).
  - Below are charts showing gross profit on sales, total operating expenses, and income from operations for recent years.

	FY 2024-2025	FY 2023-2024
<b>Gross Profit on Sales</b>	\$287,207	\$250,748
<b>Income from Operations</b>	\$43,561	(8,696)

*Factors affecting profitability and cost include:*

- Surrounding areas with other ABC systems which are within a 25-mile radius include Tryon ABC, Blue Ridge ABC, Forest City ABC, Lake Lure ABC, and Rutherfordton ABC.
- There was 3.6% unemployment rate in Polk County in June of 2025 compared to 3.5% the previous year and month.
- The board currently has approximately 9 active mixed beverage customers.
- **FINANCIAL ANALYSIS (cont.)**
- *Factors affecting expenses:*
  - Total operating expenses decreased around (-6.0%) from the last fiscal year.
  - Board salaries were approximately (10.9%) of total annual sales.
  - Cost of Goods Sold (COGS) was roughly 52.4% for the fiscal year with a normal range being 52% to 54%.

## **BUDGET ANALYSIS**

	FY 2024-2025 Budget Projections	FY 2024-2025 Actual	Variance	Variance %
<b>Sales</b>	\$1,183,350	\$1,176,538	(6,992)	0.5%
<b>Revenue over or (under)</b>				
<b>Expenditures</b>		53,727		

In reviewing the budget to actual analysis of the FY 2024-2025 financial audit, actual sales revenues were slightly more than forecasted projections of .5%. After reconciliation, the change in the Board's end net position was \$362,592.

## **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 & 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).* Columbus ABC made a total of \$ 271,645 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 Polk County.

Per the local enabling act, the distribution formula for recipients of net profits is as follows:

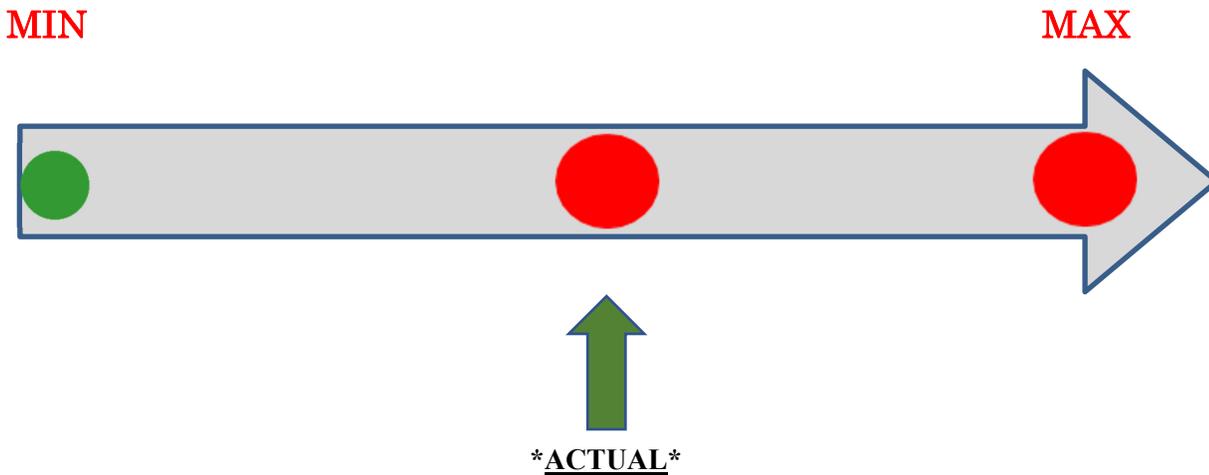
- 100% to the Columbus General Fund.

## **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 more 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 mean gross receipts from the sale of alcoholic beverages less distributions as defined in G.S. 18B-805(b)(2), (3), and (4).
- Based upon the existing rules, as of June 30, 2025, the Columbus ABC Board is required to maintain a minimum working capital of \$34,634 with a maximum working capital amount of \$300,162.
  - The Columbus ABC Board had a working capital balance of \$364,602 which is less than the minimum and less than the maximum Commission requirements for this section (\*).

### **\* FY 2024-2025: 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.

➤ **STATUTORY DISTRIBUTIONS:**

- Net Profit Distributions - The Columbus ABC Board has not routinely made the minimum mandatory distributions to the designated recipients over the last three years referencing NCGS 18B-805(c)(1). The Commission has on file a previous Capital Improvement Plan that speaks to town approval and the Board has a 5-year waiver as explanation for this. **The table below references distributions calculated by CPA on the left and total net profit distributions made by the ABC Board for the last three (3) years on the right.**
- Law Enforcement Distributions: Have been properly disbursed at or above the regular 5% statute amount over the last three (3) fiscal years.
- Alcohol Education Distributions: Have been disbursed at or above the standard 7% statute amount of the last three (3) years.

<b>NC GENERAL STATUTE: 18B-805 (c)(1)</b>			
<b>Calculation of Minimum Mandatory Distribution for Net Profit to Designated Recipients</b>		<b>Columbus ABC Board Net profit distribution made annually by fiscal year</b>	
<i>Note: Referencing CPA Audit Reports</i>			
<b>CPA Calculated Amount</b>		<b>Total paid to recipient(s)</b>	
<b>FY-2025</b>	<b>(33,060)</b>	<b>FY-2025</b>	<b>\$-</b>
<b>FY-2024</b>	<b>(27,338)</b>	<b>FY-2024</b>	<b>\$-</b>
<b>FY-2023</b>	<b>\$44,271</b>	<b>FY-2023</b>	<b>\$-</b>

**PERSONNEL, OPERATIONAL & ADMINISTRATIVE COMPLIANCE**

---

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

**Board Members**

- The board consists of *chairperson, three members, and a general manager*. The GM receives proper compensation.
  - Board members are compliant with ethics training.
  - Terms are properly staggered.
  - Members have professional experience in nursing, government and business areas.
- The GM is unsure if members have taken an oath of office per G.S. 11-7. Copies are not available onsite.
- Meetings are generally held on the third Tuesday of each month, and public notices are posted at the town hall.
- Meeting minutes are well organized and available, they also follow the order of proceedings, providing detail of business discussed in a transparent and easily comprehensible manner. The board meetings are stored in a binder notebook.

- o Minutes reviewed contained most required notations including time and date, approval of previous meetings minutes, and distinguished between new and old minutes.
- o Full financial reports prepared by the monthly by the FO. They are presented at the Board meeting. This includes sales for mixed beverages, year-to-date comparisons, a Financial Summary and a P&L.
- o Board members are heavily encouraged by the Commission to use checks and balances to ensure that cash management practices are upheld, especially on payroll. Boards should also routinely review any notes and recommendations provided by the CPA firm on annual audits.
- The board's login website had been updated at and prior to Commission visit and contains accurate information pertaining to board members, personnel, and store location.
  - o *The expectation going forward is that ABC boards will routinely 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.*

### **Law Enforcement**

- The board has a law enforcement contract with the Columbus Police Department from 2011, and a copy is on file in Commission records. However, it is outdated with a new Police Chief in office. The Board will submit an updated contract.
- Law enforcement reports are submitted regularly by Chief K.S. Hambey of the Columbus Police Department and are current to date. The Board obtains pertinent LE data from the reporting Police Department.
  - o Reports provide good details of activities for accountability per G.S. 18B-501(f1). *The board could consider discussing activities related to law enforcement at board meetings.*

### **Board Personnel**

- The board currently staffs (11) total employees, with (0) full time, and (11) part-time staff.
- General Manager has served in this role with the board for approximately 5 years.
  - o General manager is part time; her salary is within the allowable compensation per G.S. 18B-700(g1). All members are compliant with ethics training.
  - o The GM responsibilities include full oversight of all daily store operations, human resources, ordering, inventory, and other operational tasks.
- The Finance Officer supports the general manager with many additional responsibilities.
  - o The FO's main responsibilities include processing much of the information provided by personnel, providing financial reports for member review and the annual CPA audit, and providing general financial oversight and guidance.
- The board has an assistant manager who assists the GM with operational duties on the floor.
- All other store employees are part-time sales associates and primarily responsible for providing friendly customer service, general store cleaning and upkeep, and stock maintenance.
- Training is provided for new employees from management and other personnel. It consists of on-the-job training and mentorship style.
  - o RASP training has been completed in recent years.
  - o Product knowledge training is handled informally between management and team members.
- Employee files are kept in the administrative office and include tax and other applicable information and personnel manual acknowledgment form.

- No conflicts pertaining to nepotism were found and per discussion with general manager.

## **Policies**

- The board has a comprehensive personnel manual that details various policies, behavioral standards, and aspects of employee benefits etc. Some of the headlines included in the manual are as follows:
  - o Customer Relations and customer, employee, and personnel relationship.
  - o Business Ethics, Immigration Law, Fitness for duty, Moon Lighting and Electronic Media.
  - o Alcohol sales for identification of age, employee, or families.
  - o Cash handling including deposits and register balancing.
  - o Pay, leave and benefits including holidays, timekeeping, scheduling, overtime, insurance, illness, medical, military, pregnancy, and employment categories.
  - o Conduct standards including appearance, attendance, etiquette, drug or alcohol use, smoking, discipline, and harassment.
  - o Employee evaluations, and discipline.
- Additional policies that are practiced include shelf management, breakage, price discrepancy, and a code of ethics.
- For travel, the board chooses to adhere to the state travel policy in compliance with G.S. 18B-700(g2).
- The board could consider adopting written policies for tastings.

## **Operations**

- Full inventory is conducted quarterly with code-based inventories and other random counts.
  - o Both the GM and other team members participate.
  - o Scanners are used, and discrepancies are investigated.
  - o Adjustments are made by the general manager and sheets are retained.
  - o Strategies for slow-moving products include offering a drink table or shelf, products are moved around the store that create a spontaneous purchase. The GM at times will reach out to the Commission for price reduction.
- Board receives deliveries for goods the first and third Monday of each month, except for holidays.
  - o Offload is conducted using a scanner. If there's a discrepancy, it's investigated.
  - o Variances are reviewed and recounted before sending notification to LB&B.
- The board currently has 9 mixed beverage customer accounts.
  - o Invoices are provided to permittees at the time of the transaction and copies are retained for each account.
  - o Mixed beverage customers use the front door entrance for purchases and staff assist in verifying order accuracy and helping the customers with loading and the board also offers deliveries.
- General manager, or Asst GM makes liquor orders by email correspondence. The order form is then created, and it's attached to the customer's invoice.

## **Financial, Administrative, and Internal Controls**

- Invoices for liquor are processed for all deliveries and payments are processed via written check within 30 days.
  - *A sample of payment dates was reviewed and indicated invoices were paid within the thirty-day requirement.*
- Board's checks have the required disbursement certificate in compliance with G.S. 18B-702(q). and are signed by the GM and a Board Member.
- The GM and the stock inventory employees regularly review liquor orders. The pre-audit stamp required by G.S. 18B-702(m) is being properly affixed to purchase orders.
- The general manager has a credit card, and it's kept in a secure location at the administrative office.
  - Itemized receipts for purchases are generated by the GM for review before the account is balanced.
  - *The board does not have a written credit card policy.*
- Deposits are conducted daily. Deposit slips and other banking information are retained at the board's office. and the GM provides documentation to the third-party accounting firm and to the FO.
  - *A review of one month's deposit information was conducted, and no discrepancies were found between deposits and register receipts.*
- The board has 1 register in their showroom and an MXB register in the back that has no cash. Tills start at \$100.00.
  - Drawers are counted at the beginning and end of each shift and a slip for each till is signed by the applicable employee.
- Funds are kept in a pooling bank approved by the North Carolina Treasury Office.
- Payroll is bi-weekly and processed by the Asst Mgr. who then forwards to the GM. The FO then verifies the payroll, and she then compensates the employees via Pay Checks.
  - Employees use a manual clock in and out and hours are reviewed by all the GM.
- Board keeps thorough records for unsaleable merchandise reports and emails copies of the claims to the Commission regularly in compliance with NCAC 15A .1701(c).
- The annual CPA audit was received by the Commission on August 27, 2025.
- All board members and the general manager are properly bonded for \$50,000 per G.S. 18B-700(i).

## STORE INSIGHT & OVERVIEW

---

- The board's administrative office is located off a small commercial thoroughfare and near not an interstate.
  - o Outside area surrounding the board is well-maintained and free of debris or trash.
  - o There is ample parking, and deliveries are conducted at the board warehouse.
  - o The Boards' floors are also very nice and clean.
  - o The Fetal Alcohol Syndrome poster required by G.S. 18B-808 is displayed, and the quarterly price book is available should customers request.
  - o Listings for specially priced items are printed and available for customers to review.
  - o The area is well lit and organized and can accommodate many cases.
- Shelf management practices are fully implemented, and a written plan is available for store personnel which corresponds with NCAC 15A .1708.
  - o Products are fronted and dusted, and most are placed in categorized areas around the store.
  - o Premium products are generally found at eye level or on top shelves at all retail locations.
  - o Bottles are arranged so they increase in size from left to right.
- Sales associate interactions with customers are attentive, courteous, and the staff are very familiar with many of their patrons.
- A sample of approximately 100 items were selected to determine if uniform pricing is displayed. Of those selected none were incorrectly priced.
  - o Price discrepancies are handled in the customers favor if the shelf tag were to be lower than the current price mandate.
- Store is generally open from 10:00 am until 8:00 pm daily, Monday through Saturday. The board is closed every Sunday. Besides closing on the two (2) required annual holidays and every Sunday, the board may opt to continue closing on New Year's Day, July 4<sup>th</sup>, and Labor Day annually.
- Security systems are in place and functional in all designated areas.
  - o *The board has (8) security cameras.*

## **RECOMMENDED ACTIONS (PER STATUTES OR COMMISSION RULES)**

---

- The board is recommended to forward a current law enforcement contract. Please provide a copy to the Commission *per G.S. 18B-501(f)*.
- 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.*

## **COMMISSION REMINDERS (PER STATUTES OR COMMISSION RULES)**

---

- 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.
- 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.

## ADDITIONAL CONSIDERATIONS & GUIDANCE ....

---

- 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 beginning of next month, providing annual budgets, budget amendments, miscellaneous financial reporting to Commission following timelines, and ensuring Commission has annual CPA audits by Sept 30<sup>th</sup>.
- 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 members 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).* ABC Boards can limit the number 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 to 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 Commission staff; copies should not be mailed.*
- As a reminder, remove all faded posters and replace them 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.

**ABC BOARD**  
**Columbus #157**

ABC Commission  
400 E. Tryon Rd.  
Raleigh, NC 27610

February 17, 2026

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: New updated Law Enforcement Contract**  
**All recommendations will be followed.**

**Item 2: Retain oath of office for all board members in the admin office.**  
**All recommendations will be followed.**

**Item 3: Completed**  
**The board will ensure pre-audit certificates are present on liquor orders to adhere to NCGS 18B-702(m).**

**Item 4: Completed**  
**The board has signed and submitted a COA form.**

Sincerely,



GM  
Columbus ABC Board

FEB      24      2026  
Month      Day      Year

Columbus #157  
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).

Diane L Fields  
General Manager

Charlotte Sullivan  
Financial Officer

David A Thompson  
Chairman

Kelly Hamby  
Board Member

[Signature]  
Board Member

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member