

Sparta ABC Board

Performance Audit Report



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Alcoholic Beverage Control

CHAIRMAN:

Hank Bauer

COMMISSIONERS:

La'Tanta (L.T.) McCrimmon
Raleigh

David Sherlin

Raleigh

DEPUTY COMMISSIONER:

Mike DeSilva

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/>

April 14, 2025

Sparta ABC Board

Alan Wyatt, Chair

48 N. Main St

Sparta, NC 28675

Chairperson Wyatt,

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

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, 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.

Sparta is a town in north-western North Carolina and is the county seat and largest community in Alleghany County. The county borders Surry, Wilkes, and Ashe Counties and shares its northern border with Virginia. The town's population per the 2020 census was 1,834 residents which was an approximate three and one-half percent (3.5%) percent increase from 2010. Alleghany County's population per the 2020 census was 10,888 residents.

S.L. 1961-1012 authorized the Town of Sparta to hold an election for an ABC store upon a petition of at least fifteen percent (15%) of registered voters. The referendum was held on June 27, 1961, and passed 297 to 200. Special legislation authorized a mixed beverage election. The first retail sale occurred on August 15, 1961. Upon election of an ABC store, the town was authorized to create an ABC board consisting of a chairman and two board members to serve three-year staggered terms. Current board members include Alan Wyatt (Chair), Teresa Woodel, and Robert Andrews.

The Sparta ABC Board operates one (1) retail store and is the only board with a store in the county. The board currently staffs five (5) total employees, with two (2) full time, and three (3) part time. The general manager is responsible for the oversight of all daily store operations including human resource organization, inventory management, financial, and other administrative decisions for the board. The general manager has front line store responsibilities and serves as the dual role of finance officer to sign checks. The board utilizes an external accounting service to provide bookkeeping such as accounts payable, payroll, create financial statements and provide additional checks and balances. The board's second full time employee assists the manager with store operations and upkeep. All other store employees are part time sales associates and primarily responsible for helping the full-time employees with store operations during scheduling conflicts and on other occasions.

The last performance audit for the Sparta ABC Board concluded in 2015. 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, January 21, 2025, ABC Commission Program Analyst Edwin Strickland visited the Sparta ABC Board and interviewed the General Manager and Finance Officer, Barry Atwood, and other board personnel. Below is a financial analysis followed by operation observations, findings, and recommendations related to the performance audit.



48 N. Main St. Sparta, N.C.

FINANCIAL ANALYSIS

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 goals for determining an effective rate based on the frequency of deliveries. Below are the turnover rates based upon the delivery schedule:

- Once a week deliveries target at 6 times or more per year
- Twice a month deliveries target at 5 times or more per year
- Monthly deliveries target at 4.5 times or more per year

The Sparta ABC Board usually receives one shipment monthly with a target inventory turnover rate of between 4.5. The inventory rate in (FY) 2023-2024 was 4.2, which is marginally below the goal.

PROFIT PERCENTAGE TO SALES & OPERATING COST RATIO

In fiscal year (FY) 2023-2024, the Sparta ABC Board had a profit percentage to sales of 9.32%. The NC ABC Commission profit to sales standards for ABC Boards with gross sales less than \$2M is 5%.

- The Sparta ABC Board's gross sales totaled \$1,289,043, which was an approximate 3.4% decrease from the previous fiscal year.
- The board's sales have grown approximately 32% over the last five completed fiscal years.

Sparta ABC Board operates one retail stores with mixed beverage sales. The operating cost ratio for the board was .57 in FY 2023-2024. The NC ABC Commission standard for ABC Boards with one or two stores and mixed beverage is .73 or less.

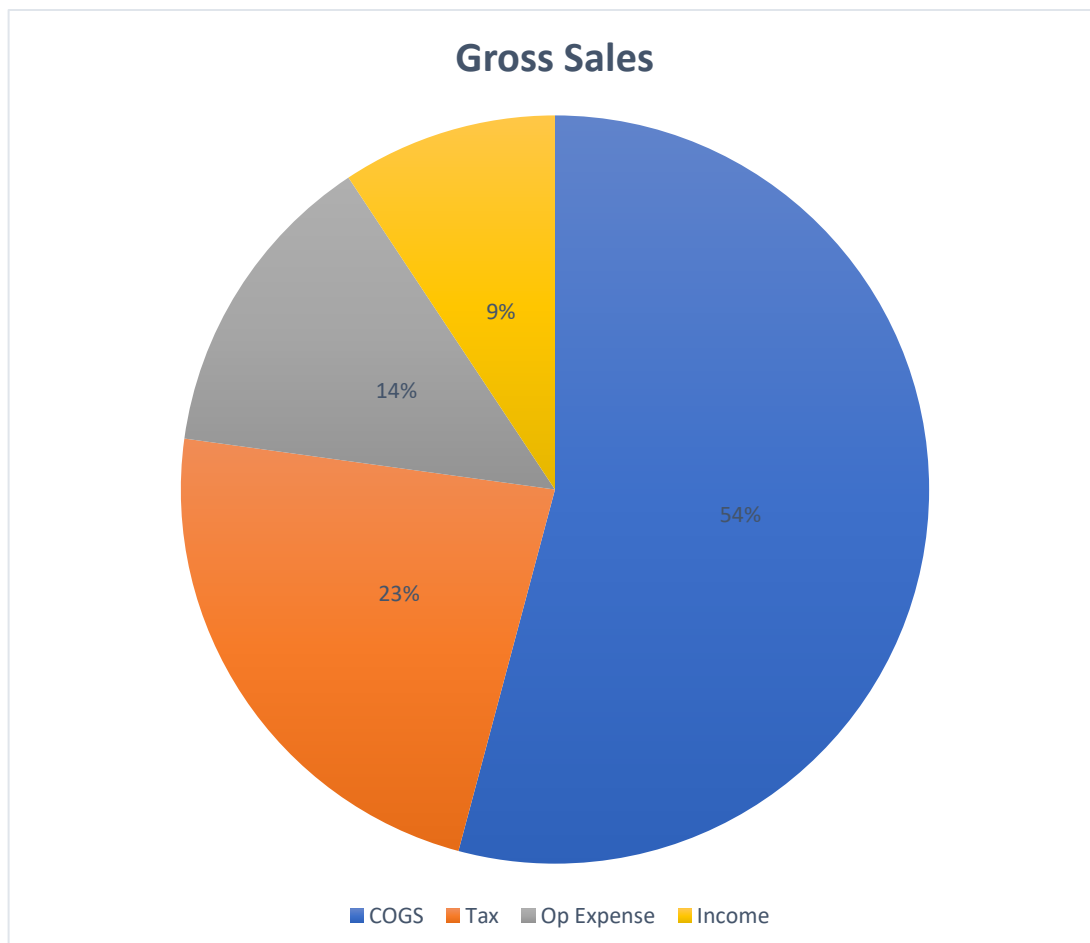
- Operating cost ratio is calculated by dividing total operating expenses less depreciation by the gross profit on sales (Total operating expenses less depreciation/Gross Profit).

Thus, the Sparta ABC Board exceeds both the profitability 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 2023-2024	FY 2022-2023
Gross Profit on Sales	\$295,280	\$336,885
Income from Operations	\$120,149	\$156,911

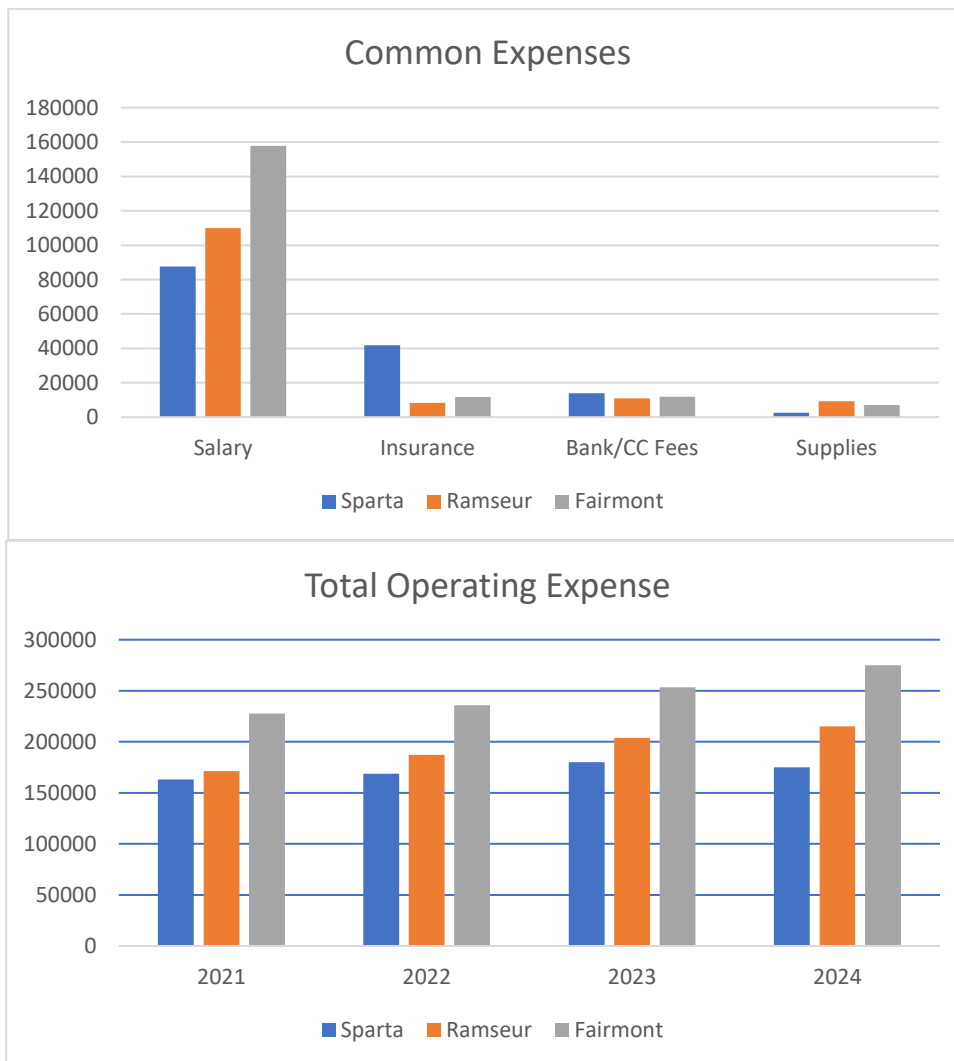
FINANCIAL ANALYSIS (cont.)

- *Factors affecting sales:*
 - Other ABC boards with stores within a 30-mile radius include West Jefferson and Yadkin Valley.
 - Virginia ABC has at least one store within this radius.
 - A 4.7% unemployment rate in Alleghany County in June of 2024 with a .3% decrease from the previous year.
 - The board currently has approximately 12 active mixed beverage customers. *In FY 2023/2024 mixed beverage accounted for nearly 17% of gross sales.*
- 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, or as additional distributions beyond the minimum requirement.



FINANCIAL ANALYSIS (cont.)

- *Factors affecting expenses:*
 - Total operating expenses decreased less than three percent (3%) from the last fiscal year and were roughly thirteen and one-half percent (13.5%) of total annual sales in FY-23/24.
 - Board salaries were approximately seven percent (7%) of total annual sales. Salaries and benefits increased over eighteen percent (18%) from the previous fiscal year.
 - Cost of Goods Sold (COGS) was roughly 54.1% for the fiscal year with a normal range being 52% to 54%.
- An operating expense report and common expense report show the Sparta ABC Board has similar categorical and lower total operating expenses comparable to other ABC boards within a similar gross sales range. *Common expense report categories can be unreliable as different CPAs may include different expenses in their line items.*



BUDGET ANALYSIS

	FY 2023-2024 <i>Budget Projections</i>	FY2023-2024 <i>Actual</i>	Variance	Variance %
Total Revenues	\$1,241,351	\$1,289,127	\$47,776	3.8%
Total Expenditures	\$1,233,957	\$1,702,876	(\$468,919)	(38%)
Distributions	\$7,394	\$16,279	(\$8,885)	(120%)
Revenue over or (under) Expenditures		(\$430,028)		
Capital Outlay Reconciled		\$533,928		
Change in Net Position		\$103,954		

In reviewing the budget to actual analysis of the FY 2023-2024 financial audit, actual sales revenues were 3.8% above final budget amendment. In addition, the net income change during the fiscal year was \$103,954. *The board's collective net position on June 30, 2024, was \$653,582; the net position has increased approximately 129% in the last five (5) fiscal years.*

Based on sales trajectory for the current fiscal year with six months (50%) of the budget year completed, the board is tracking along very well at 54% of annual budgeted sales.

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).***

In FY 2023-2024, Sparta ABC made other statutory distributions totaling \$16,279 (Net profit distribution recipients received \$3,284 of this). The amount of \$296,806 in primary distributions and other taxes were paid to the NC Department of Revenue (NCDOR), DHHS, and the county commissioners of Alleghany County.

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

- 50% to Sparta General Fund.
- 50% to Alleghany County General Fund.

DISTRIBUTIONS (cont.)

➤ STATUTORY DISTRIBUTIONS:

- Net Profit Distributions – The Sparta ABC board has made net profit distributions over three (3) of the last five (5) fiscal years above the minimum mandatory distribution in reference to G.S. 18B-805(c)(1). **The table below references distributions calculated on the left and total distributions made by the ABC Board for the last five (5) years on the right.**
 - The board should obtain, and provide to the Commission, documented approval from their appointing authority when scheduling distributions below the minimum mandatory distribution.
- Law Enforcement Distributions: Have been properly disbursed at or above the standard 5% statute amount for the last five (5) FYs.
- Alcohol Education Distributions: Have been scheduled at or above the standard 7% statute amount for the last five (5) FYs.

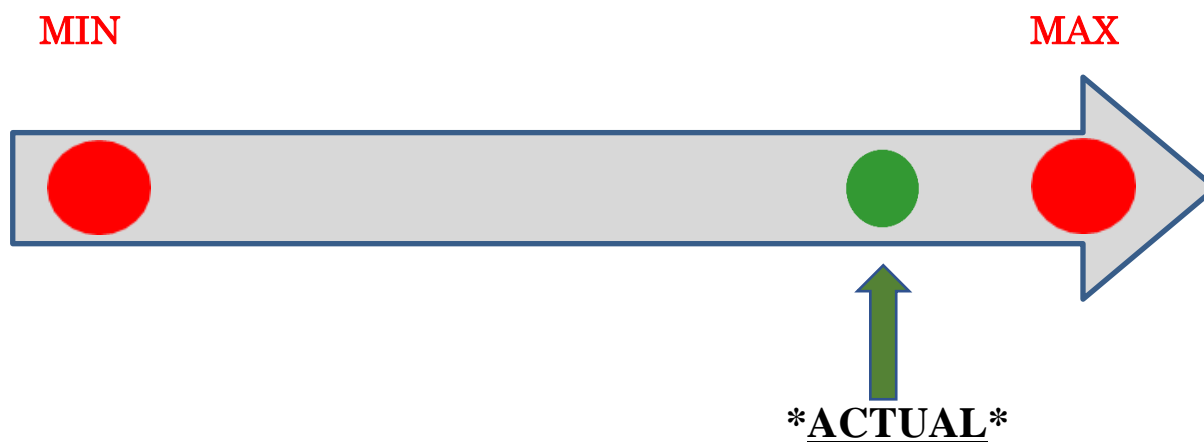
NC GENERAL STATUTE: 18B-805 (c)(1)			
Calculation of Minimum Mandatory Distribution for Net Profit to Designated Recipients		Sparta ABC Board Net profit distribution made annually by fiscal year	
<i>Note: Referencing CPA Audit Reports</i>			
Calculated Amount		Total paid to recipient(s)	
FY-2024	\$35,925	FY-2024	\$3,284
FY-2023	\$36,976	FY-2023	\$4,262
FY-2022	\$36,720	FY-2022	\$52,808
FY-2021	\$34,150	FY-2021	\$108,272
FY-2020	\$27,536	FY-2020	\$52,394

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. The NC ABC Commission has set a working capital maximum standard for boards with annual gross sales less than \$1.5M as an amount equal to four (4) months of sales revenue.

Based upon the existing rules, as of June 30, 2024, the Sparta ABC Board is required to maintain a minimum working capital of \$38,224 with a maximum working capital amount of \$331,273. The Sparta ABC Board had a working capital balance of \$273,051 which is less than the maximum Commission requirements for this section (*).

*** FY 2023-2024: *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.

PERSONNEL, OPERATIONAL & ADMINISTRATIVE COMPLIANCE

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

Board Members

- The board consists of two members and a chairperson, each receiving compensation for their services at the maximum \$150.00 per meeting.
 - Board members are compliant on ethics training and terms are appropriately staggered.
 - Members have professional experience in business, government, and education with all members having served multiple terms with the board.
- Members should take an 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.*
- Meetings are generally held the second Tuesday of each month.
- Public notice for meetings is posted at board's store.
- Meeting minutes are kept available and follow the order of proceedings, providing sufficient detail of business discussed in a transparent and easily comprehensible manner.
 - Minutes reviewed included the date and time of meeting, those in attendance, approved previous meeting minutes, and were signed by the chairperson.
 - *Minutes reviewed did not include a no conflict-of-interest statement.*
 - Financial reporting is provided and discussed at meetings with additional new and old business.
- The board's login website has been updated at Commission visit and contains accurate information pertaining to board members, personnel, and store location.
 - *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.*

Board Personnel

- The General Manager is also the finance officer, has been with the board for approximately twenty years, and has served in the role of manager for approximately eighteen years.
- The store is typically run by one of two full time employees working alone for eleven-hour shifts.
- Part time sales associates work to supplement the full-time staff and on other occasions such as truck deliveries or holidays.
 - The general manager is responsible for scheduling.
- Board has a training completion form for new employees to include handling mixed beverage accounts and other key areas.
 - Most personnel have attended RASP training.
 - Product knowledge training includes materials provided by sales reps and through casual conversations between staff and others.
- Management often attends conferences held by the NC Association of ABC Boards.
- Employee files are kept in the administrative office and include application and training completion forms. *Employee tax information is maintained at their accounting service.*
- Full time employees are enrolled in LGERS.

Law Enforcement

- The board has a law enforcement contract with the Sparta Police Department from 2011.
 - The contract indicates payment of ten percent (10%) of operating income annually be paid in return for services.
- Law enforcement reports are submitted by the general manager with data supplied from the police department.
 - Reports provide sufficient detail of activities for accountability.

Policies

- The board has recently updated their personnel manual and has provided a copy to the Commission for approval. The manual covers many specific policies and conduct and behavioral standards and has an employee acknowledgment form. Policies covered include:
 - Employment categories.
 - Salary, benefits, holidays, leave and disciplinary.
 - Price discrepancy, register shortages, and deposit procedures.
 - Customer, employee, and personal relationships.
 - Alcohol sales for identification of age and intoxication.
 - Media, electronic media, and internet relations and usage.
 - Vehicle and equipment usage.
 - Adoption of the state's travel policy.
- Policies not currently on file or approved by the Commission include:
 - Mixed beverage sales and procedures.
 - Credit card or other purchase approvals.
 - Board currently does not utilize a credit card but does plan to implement for purchases of supplies or travel.

Financial, Administrative, and Internal Controls

- Invoices for liquor are processed per truck for all deliveries. *Check payment dates were reviewed and indicate invoices are paid within the thirty-day requirement.*
- Board's checks have the required disbursement certificate in compliance with G.S. 18B-702(m).
 - Checks currently are printed with copies the general manager and chairperson's signatures. Board members review account summaries at meetings for oversight.
- Pre-audit stamp verification was not discussed at Commission visit because of the dual role position with the general manager also serving as finance officer.
 - *Should the board choose to appoint a finance officer, pre-audit verification requirements per GS 18B-702(m) should be followed.*
- Deposits are made each day for the previous business day. Deposit slips are retained at board until month end, when they included in reconciliation by the accounting service.
 - A match of recent deposit slips to register report indicated one deposit was inaccurate and made for an amount greater than the cash sales for the day.
- The board uses one till daily which begins at \$200.00. Staff scheduling is structured so that there are usually no shift changes and employees are responsible for discrepancies.
- The board does not have petty cash or a credit card currently. Some purchases are made by the manager with personal funds and refunded from their accounting services.
- The general manager compiles the liquor order by analyzing recent sales history and current inventory. Deliveries are checked using off load sheets.
- Full inventory is conducted twice annually by the two full time employees. Additional spot checks are frequent.
 - A sample of approximately 20 items was selected to verify accurate current inventory. Of those selected, only two did not match with system data correctly.
- Payroll is biweekly and processed by the accounting service with hours supplied by the manager.
- The board has twelve mixed beverage customers and maintains invoices for the required minimum period of three years.
- Board keeps records for unsaleable merchandise reports but does not email copies of the claims to the Commission quarterly in compliance with NCAC Rule 15A .1701(c).
- The board does not receive an annual report describing expenditure of funds from their alcohol education and rehabilitation recipient.
 - The board has yet to disburse an alcohol education distribution for FY 23/24, as their previous recipient has not been active. *The board should consider alternat recipients to comply with G.S. 18B-805(c)(3).*
- No conflicts pertaining to nepotism found and per discussion with general manager.
- All funds are kept in a pooling bank approved by the North Carolina Treasury Office.
- The annual CPA audit was received by the Commission on September 26, 2024.
- All board members, General Manager - Finance Officer are each bonded for \$50,000 per G.S. 18B-700(i).
- Board has an approved code of ethics policy on file with the Commission.

STORE INSIGHT & OVERVIEW

- The board's store is in the downtown area near other businesses and government buildings. The exterior is simple but professional and parking is available.
 - There is a street sign and window-door stencils for recognition.
 - Outside area surrounding the store is well-maintained and free of debris or trash.
- The interior retail space is well lit and organized but does have an outmoded atmosphere.
 - The Fetal Alcohol Syndrome poster required by G.S. 18B-808 is displayed, and the quarterly price book is available.
- A shelf management plan was not available for store personnel. The board should establish and provide awareness to associates a shelf management plan which corresponds, when applicable, to NCAC 15A .1708.
 - Products are fronted and dusted and are placed within designated categories.
 - Premium products are generally found at eye-level or top shelf.
 - *Bottles were not always arranged so they increase in size left to right of the same item.*
- The board has purchased a building and plans to expand and upfit for a new store in the future. The new store will allow for more retail space and is in an area with high commercial activity.
- Sales associate interactions with customers are attentive, courteous, and welcoming, and all are eager to meet the needs of the customers.
- Allocated or limited distribution products are available for mixed beverage customers, reserved for frequent customers, and also shelved.
- A sample of approximately 100 items were selected to determine if uniform pricing is displayed. Of those selected, several item's prices were inaccurate; notably, the .750ml bottles for one popular vodka brand all displayed a higher sales price.
- General manager indicates price discrepancies are handled in the customers favor if the shelf tag price is lower than the cash register and the customer objects.
- The board's stores are generally open from 10:00 am until 8:00 pm daily. They are currently closed every Sunday, the five (5) previously required annual holidays, and Memorial Day.
- Security systems are in place and functional in all designated areas.
 - Nine cameras can be viewed in the office.
 - A panic button is located at the register.

RECOMMENDED ACTIONS (PER STATUTES OR COMMISSION RULES)

- In compliance with G.S.18B-805(c)(3), the board should reestablish a recipient for their alcohol education and rehabilitation distribution.
 - Once established, the recipient(s) should provide annual documentation to the board describing the activity for which these awarded funds are spent per G.S. 18B-805(h).
- The board should obtain and provide to the Commission written approval from their appointing authority before making statutory distributions below the minimum requirements referencing G.S. 18B-805(c)(1).
- Board meeting minutes must have a conflict-of-interest disclosure statement, for proper adherence to G.S. 18B-201(f)(k) and referencing G.S. 18B-700(h).
- Board members should take an oath before taking office or before the execution of the office per G.S. 11-7. *A written account of the oaths should be available at board administration.*
- Board should work to ensure shelf prices match the cash register price. *Price checks could be completed each quarter or for monthly price changes and could be incorporated in routine inventory spot counts.*
- Board should adopt a mixed beverage policy for transparency and accountability. Once adopted, the board should submit a copy to the Commission for approval in compliance with NCAC 15A .1102(a).
- Local boards shall establish and maintain a shelf management plan per NCAC Rule 15A .1708 Shelf Management. While mostly followed, the board could work to rearrange liquor inventory on the shelves to follow shelf management requirements, in particular ensuring bottles increase in size from left to right where applicable.
- When applicable, ensure unsaleable merchandise (breakage) reports are submitted to the Commission quarterly. NCAC Rule 15A .1701(c) requires quarterly reports be submitted for any unsaleable merchandise and retain original copies for three (3) years.
- 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.

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 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. *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.*
- Board could consider designating a finance officer and rescinding their request for the general manager to serve in both roles. This will not only allow for additional oversight but also relieve the board from their obligation to submit quarterly financial materials to the Commission.
- Board should consider updating their law enforcement contract with the Sparta Police Department to include current distribution scheduling and because current contract expired in 2013.
- Ensure liquor purchase orders 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 could 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.
- Although already being reviewed at board meetings, the board should consider reverting to physical check signatures as automatically printed signatures are not suggested.
- 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 annual forecasted sales or expenditures will differ significantly from budgeted. Ensure budget amendment copies are submitted to the ABC Commission and the board's appointing authority as required per G.S. 18B-702(h), to include a final reconciliation budget amendment for the fiscal year end.
- 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.

- ABC boards can explore additional training opportunities periodically available through the ABC Commission Education Outreach as well as partnering with other ABC boards or the Association of 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.

PREVIOUS PERFORMANCE REVIEW RECOMMENDATIONS (2015)

- Update the employee handbook to include current practices and procedures as applicable to the board. The Operations Manual outlines some items to be included in the handbook.
- Post signage at the store and Town Hall notifying the public, when, where, and the time meetings are held.
- Cease providing the insurance benefit to board members.
- Seek approval from the Commission allowing the general manager to serve as the finance officer for the purposes of signing checks.
- Place the pre-audit certificate with the finance officer's signature on the order to LB&B. When ordering supplies, have a purchase order or order confirmation that will have authorization from the finance officer before the transaction takes place.

The board currently complies with most or all the recommendations from the Commission's previous performance audit in 2015.

SPARTA ABC STORE/BOARD

48 N.MAIN STREET

SPARTA, NC 28675

4/14/2025

ABC COMMISSION

400 E. TRYON ROAD

RALEIGH, NC 27610

RE: SPARTA ABC STORE AUDIT 2025

To Whom It May Concern:

WE APPRECIATE MR. STRICKLAND'S SUPPORT AND RECOMMENDATIONS ON THE AUDIT HE PERFORMED IN JANUARY 2025. HE RETURNED IN FEBRUARY TO THE STORE TO GO OVER THOROUGHLY EACH PAGE OF THE REPORT.

MR STRICKLAND ENDED HIS DISCUSSION WITH HIS RECOMMENDATIONS AND/OR FINDINGS. WE HAVE COMPLIED WITH ALL HIS RECOMMENDATIONS; WITH THE FINAL RECOMMENDATION BEING THE ALCOHOL EDUCATION CONTRACT SUBMITTED ON APRIL 10, 2025.

THE PERFORMANCE AUDIT WILL HELP WITH THE AREAS THAT NEEDED IMPROVEMENT.

THE BOARD WAS PLEASED TO MEET MR. STRICKLAND, AND HE WAS OF GREAT HELP TO ASSIST IN ANYWAY HE COULD. WE FEEL THAT MR. STRICKLAND IS AN ASSET TO THE ABC COMMISSION AND WE LOOK FORWARD TO HIS ASSISTANCE IN THE FUTURE.

SINCERELY,

____ALAN WYATT_____

CHAIRMAN OF BOARD