

# Sunset Beach ABC Board

## Performance Audit Report



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## Alcoholic Beverage Control

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March 6, 2025

Sunset Beach ABC Board  
Chip Abernethy, Chair  
7400 High Market St.  
Sunset Beach, NC 28468

Chairperson Abernethy,

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

Sunset Beach is a town in southeastern North Carolina in Brunswick County. The town's population per the 2020 Census was 4,175 residents which was an approximate seventeen percent (17%) percent increase from 2010. The town is the seventh largest community in the county, borders the Atlantic Ocean, and is near the state's border with South Carolina.

Chapter 734 of the 1969 Session Laws authorized the Town of Sunset Beach to hold an election for an ABC store upon a petition signed by at least fifteen percent (15%) of registered voters. The referendum was held on July 15, 1969, and passed 22 to 3. The first retail sale occurred on April 11, 1970. A mixed beverage election was held on January 27, 1979, and passed 43 to 22. The first mixed beverage sale occurred on March 3, 1979. Upon election of an ABC store, the town was authorized to create an ABC Board consisting of a chairperson and two members to serve for three-year terms. Current board members are Chip Abernathy (Chair), Frank Eberhart, and Robin Ilardi.

The Sunset Beach ABC Board operates one (1) retail store and is one of nine (9) boards in Brunswick County. The board currently staffs eleven (11) total employees, with one (1) full time, and ten (10) part time. The general manager is full time and responsible for the oversight of all board operations including inventory and deliveries, human resources, product approval, and broker representative relations. In addition to the administrative duties, he is also involved with customer relations and sales floor activities. The assistant manager is part time, focusing on ordering, scheduling, and merchandising. The finance officer is a part time contracted employee and focuses on most things accounting. All other store employees are part time and primarily responsible for providing friendly customer service, general store upkeep, and stock maintenance.

*The last performance audit for the Sunset Beach ABC Board concluded in 2014. 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, December 10, 2024, ABC Commission Program Analyst Edwin Strickland visited the Sunset Beach ABC Board and interviewed the General Manager, Michael Wheat. Below is a financial analysis followed by operation observations, findings, and recommendations related to the performance audit.



**7400 High Market St., Sunset Beach N.C.**

## FINANCIAL ANALYSIS

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### INVENTORY TURNOVER

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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 Sunset Beach ABC Board received shipments 2 times a month with a target inventory turnover rate of approximately 5. The inventory rate in (FY) 2023-2024 was 3.9, which is below the goal.

### PROFIT PERCENTAGE TO SALES & OPERATING COST RATIO

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In fiscal year (FY) 2023-2024, the Sunset Beach ABC Board had a profit percentage to sales of 10%. The NC ABC Commission profit to sales standards for ABC Boards with gross sales greater than \$2M is 6.5%. The Sunset Beach ABC Board's gross sales totaled \$2,893,822, which was an approximate 13% increase from the previous fiscal year. The board's sales have grown an impressive 48% over the last five completed fiscal years.

Sunset Beach ABC Board operates one retail store with mixed beverage sales. The operating cost ratio for the board was .56 in FY 2023-2024. The NC ABC Commission standard for ABC Boards with one or two stores and mixed beverage sales is .73 or less.

Thus, the Sunset Beach ABC Board meets 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.

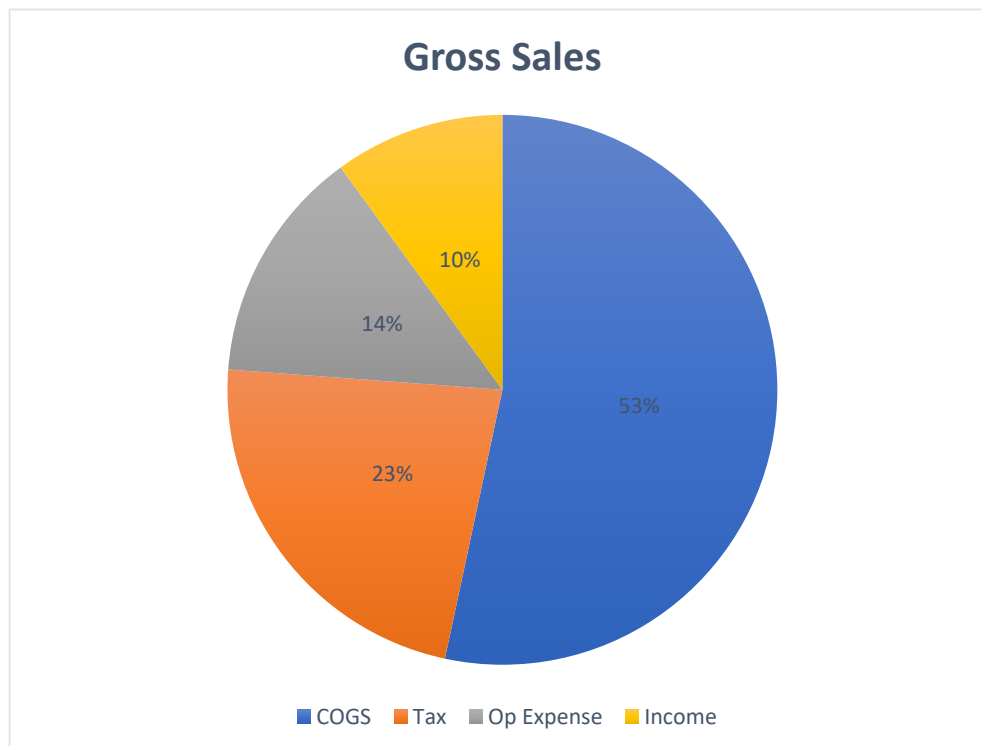
	FY 2023-2024	FY 2022-2023
<b>Gross Profit on Sales</b>	\$690,089	\$672,062
<b>Income from Operations</b>	\$290,092	\$289,271

## FINANCIAL ANALYSIS (cont.)

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➤ *Factors affecting sales and profitability include:*

- Brunswick County has eight (8) ABC boards in addition to Sunset Beach ABC.
  - South Carolina is less than 10 miles from the store with additional spiritous liquor outlets.
  - A 4.5% unemployment rate in Brunswick County in June of 2024 with a .3% increase from the previous year.
  - The board currently has twelve (12) active mixed beverage customers. *In FY 2023/2024 mixed beverage accounted for approximately nine percent (9%) of sales.*
  - Cost of Goods Sold (COGS) was roughly 53.3% for the fiscal year with a normal range being 52% to 54%.
  - In FY 2023/2024 the board was finalizing payments on their land and building note.
- 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.



## BUDGET ANALYSIS

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	FY 2023-2024 <i>Budget Projections</i>	FY2023-2024 <i>Actual</i>	Variance	Variance %
<b>Total Revenues</b>	\$2,866,801	\$2,899,156	32,355	1%
<b>Total Expenditures</b>	\$2,559,221	\$2,630,805	(\$71,584)	(2.7%)
<b>Distributions</b>	\$102,384	\$202,955	\$100,571	98%
<b>Revenue over or (under) Expenditures</b>		\$65,396		

In reviewing the budget to actual analysis of the FY 2023-2024 financial audit, actual sales revenues were 1% above final budget amendment. In addition, the net income change during the fiscal year was 91,353. *The board's collective net position on June 30, 2024, was \$1,276,591; the net position has increased approximately 41% in the last five (5) fiscal years.*

## DISTRIBUTIONS

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G.S. 18B-805 (b) requires the board to pay from gross receipts, all expenses, excise, and rehabilitation taxes. G.S. 18B-805(c)(2) requires the board to *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, Sunset Beach ABC made other statutory distributions totaling \$202,955 (Net profit distribution recipients received \$177,338 of this). The amount of \$662,014 in primary distributions and other taxes were paid to the NC Department of Revenue (NCDOR), DHHS, and the county commissioners of Brunswick County.

- *Per the local enabling act, the distribution formula for recipients of net profits is as follows:*
  - 100% to Sunset Beach General Fund

## DISTRIBUTIONS (cont.)

### ➤ STATUTORY DISTRIBUTIONS:

- Net Profit Distributions – The Sunset Beach ABC board has made net profit distributions over the last five (5) fiscal years at or above the minimum mandatory distribution in reference to NCGS 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.**
- 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 disbursed 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		Sunset Beach 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	\$80,838	FY-2024	<b>\$177,338</b>
FY-2023	\$71,702	FY-2023	<b>\$131,022</b>
FY-2022	\$67,668	FY-2022	<b>\$167,362</b>
FY-2021	\$66,332	FY-2021	<b>\$97,181</b>
FY-2020	\$55,556	FY-2020	<b>\$86,051</b>

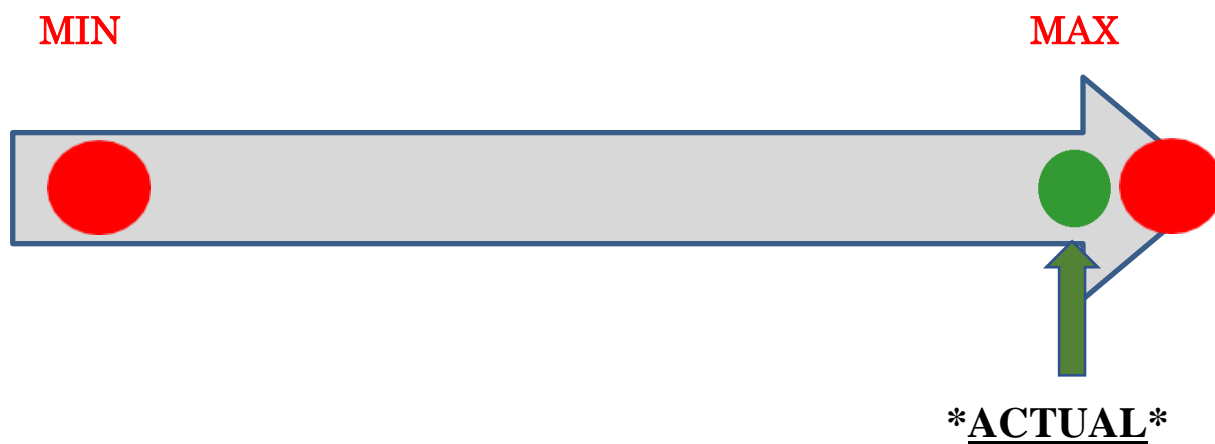
## WORKING CAPITAL

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

Based upon the existing rules, as of June 30, 2024, the Sunset Beach ABC Board is required to maintain a minimum working capital of \$85,838 with a maximum working capital amount of \$557,952. The Sunset Beach ABC Board had a working capital balance of \$557,834 which is greater than the minimum and 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

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

- Board meetings: The board generally holds meetings the third Wednesday of each month and provide public notice of the meetings. *Board could consider posting a meeting announcement at the store for further awareness.* The board keeps meeting minutes which are organized by session and kept for review. Board meeting minutes were viewed and followed the order of proceedings, providing sufficient detail that a reasonable person would be able to follow what transpired.
- Oaths of Office: Board members should take an oath before taking office or before the execution of the office per G.S. 11-7. Management thinks oaths are administered. *Written copies of oaths should be available at the board's administrative office.*
- Training records review: Board members and board personnel are compliant on ethics training referencing NCGS 18B-706(b), with one recently appointed member needing to complete training in the coming months.
- Board member compensation & General Manager (GM) salary: Board members receive compensation for their services at the maximum \$150.00 per meeting. The General Manager has updated their salary for Commission records. *Any future salary changes should be relayed to the ABC Commission for record retention. Board members terms are appropriately staggered with one term ending date annually.*
- Board website review: The board's login website was updated by the Commission in 2022 for board member term tenure information (*begin dates & end dates*). **Special note**: As part of a revalidation effort, the Commission has worked to revalidate term tenure information for all ABC boards across the state, working directly with the appointing authorities. As a value-added measure for all ABC boards and Commission records tracking in summer 2022, the term begin dates as well as term end dates were entered on all individual ABC board websites.
  - *The expectation going forward is that ABC boards will 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 & Board Members: Board personnel provide financial reports for the board's review at meetings including P&L, balance sheets, budget projections, and comparisons to previous year's sales. Board members are heavily encouraged by the Commission to use checks and balances to ensure that cash management practices are upheld especially on payroll; also, boards should routinely review any notes and recommendations provided by the CPA firm on annual audits.
- POLICIES: The board has a personnel handbook, and the Commission has a copy in record retention. Personnel manual covers many common board policies including, employee purchases, sales to underage and intoxicated, price discrepancies, mixed beverage accounts, Whistle blower, shelf management, and others.
  - Additional policies could be considered and provided to the Commission for record keeping including tastings and employee tastings, social media, overage or shortages, or any others.
  - For travel policy, the board has obtained approval from their appointing authority to use the municipal travel policy and the Commission has this approval in records retention.

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

- **BUDGETS:** In FY 23/24, the board's actual sales were 1% more than the final budget amended sales. *Based on sales trajectory for the current fiscal year with five months (41.6%) of the budget year completed, the board is tracking along very well at 47% of annual budgeted sales*
- **FINANCIAL INSIGHT:** Invoices for liquor are processed per truck and paid through on-line bill pay at the board's bank. Invoice records for recent liquor purchases reflect them as being paid within 30 days. Other payments, taxes and distributions are paid either monthly or quarterly by the finance officer. Full bank reconciliation is completed monthly by the finance officer.
  - Most payments are issued by the board's bank, but the board's checks do have the required disbursement certificate in compliance with 18B-702(m).
  - Pre-audit stamp verification is being properly implemented on liquor orders and other purchase agreements.
  - Bank deposits are currently being made each weekday by the general manager who recounts full deposit daily. Deposit amounts are input into digital check register and routinely reviewed.
  - Tills start at \$300.00 daily with two registers generally operating. Drawers are verified at shift change and counted by two employees with remaining funds held in bank bags for deposit.
  - Payroll is bi-weekly and processed by the finance officer using QuickBooks. General manager reviews hours using spreadsheet and verifies time and rates. Board offers checks or direct deposit to staff members.
  - Employee files are kept in the general manager's office and include tax, banking, retirement, and medical documents, and personnel manual acknowledgments.
  - Board keeps thorough records for unsaleable merchandise reports and emails copies of the claims to the Commission quarterly in compliance with NCAC Rule 15A .1701(c).
  - The annual CPA audit was received by the Commission on August 23, 2024.
- **LAW ENFORCEMENT (LE) CONTRACT:** The board has an active law enforcement contract with the Sunset Beach Police Department from 2011.
- **LAW ENFORCEMENT (LE) REPORTS:** Reports are being submitted by board personnel but contain no data reflecting activity within the town limits as required by 18B-501(f1). *Board personnel indicate they do not receive data from their contracted law enforcement agency.*
- **INVENTORY:** Full inventory is conducted every three to six months. Administrative staff members participate using scanners for categorical counts. Final discrepancies are reviewed by general manager before adjustments are made. Board's strategies for slow moving stock include moving to the front of the store or on end caps.

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

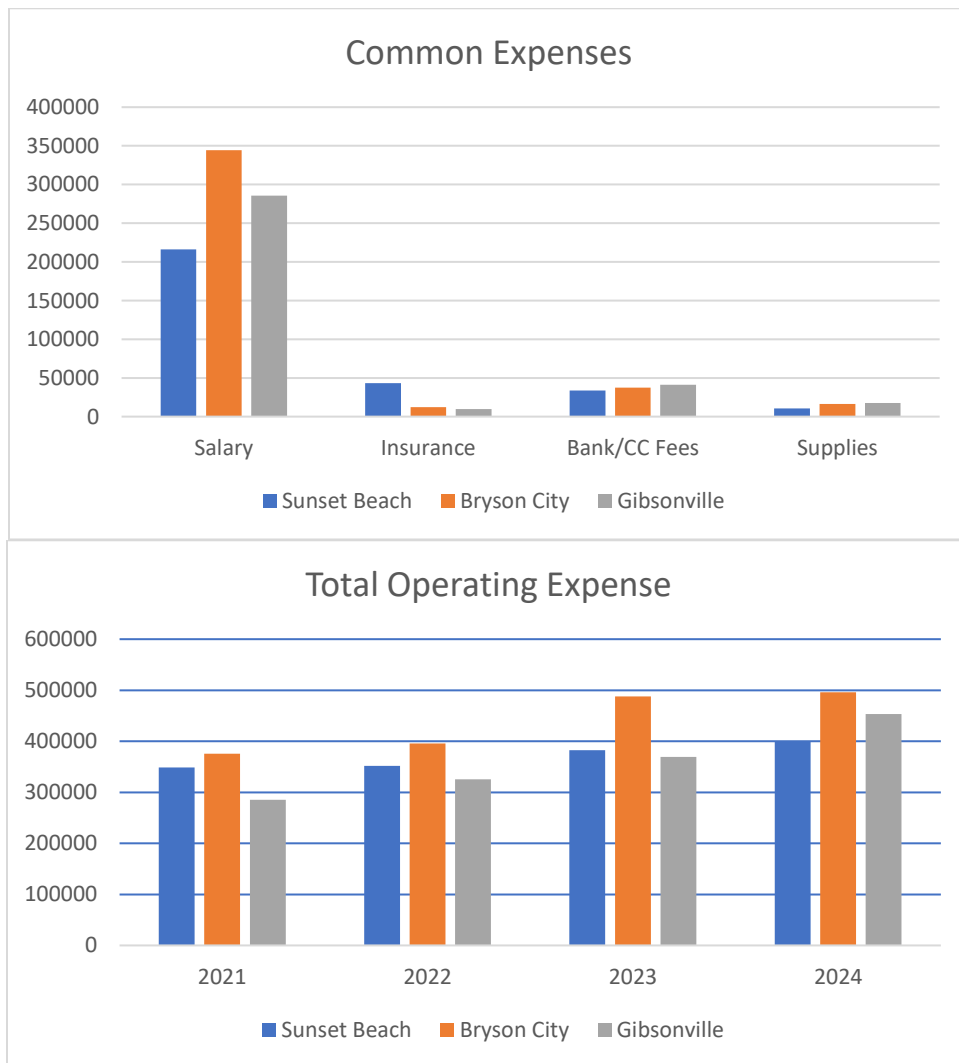
### **➤ INTERNAL CONTROLS:**

- The general manager has worked for the board for over 13 years and was hired in this role. He has previous retail and extensive office management experience.
- The finance officer has been with the board for approximately 10 years and has plentiful experience in financial audit with a government agency(s).
- The board members and chairperson have a variety of professional experience in IT, Business, and education. *All board members are recently appointed.*
- All board members, General Manager - Finance Officer are each bonded for \$50,000 per G.S. 18B-700(i).
- The board receives reports describing expenditure of funds from their alcohol education and rehabilitation recipient, Sold Out Youth Ministries.
- All employees are subject to eventual RASP training and other various behavioral standards. The assistant manager and others work with newly hired employees for traineeship, and other cross training opportunities are extended.
- Full time employees and others are enrolled in LGERS.
- General manager makes the liquor order by reviewing monthly sales and analyzing current inventory for adjustments. Allocated and limited items are ordered separately at the beginning of the month.
- Board receives two liquor deliveries monthly on the first and third Mondays of each month. Scanners are used and IMS creates discrepancy list. Variances are recounted and verified discrepancies are reported to LB&B.
- Board does not use petty cash or a credit card. Most supplies are ordered through accounts and paid via invoice by finance officer.
- Board does not use pens and bill scanners to combat counterfeit money.
- No conflicts pertaining to nepotism found and per discussion with general manager.
- Board has a code of ethics policy on file with the Commission.

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

### ➤ EXPENSES:

- Total operating expenses increased around five percent (5%) from the last fiscal year and are roughly fourteen percent (14%) of total annual sales in FY-23/24.
- Board salaries were approximately six percent (6%) of total annual sales. Salaries and benefits increased by around three percent (3%) from the previous fiscal year.
- Cost of Goods Sold (COGS) was roughly 53.3% for the fiscal year with a normal range being 52% to 54%.
- An operating expense report and common expense report shows the Sunset Beach ABC Board has similar categorical and 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.*



## STORE INSIGHT & OVERVIEW

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- Board's store is a free-standing building owned by the board. It is adjacent to a large shopping center and just off a major thoroughfare into the town. It has a modern and profession exterior, ample parking, and some exterior signage.
- The showroom is well lit, organized, and aesthetically pleasant, and is approximately 2,600 sq. ft. The warehouse is similarly sized, well organized, and the loading area allows for pallet deliveries.
- Outside area surrounding the store is well-maintained and free of debris or trash.
- The store displays the required Fetal Alcohol Syndrome poster required by G.S. 18B-808, and the quarterly price book is available.
- Sales associate interactions with customers are attentive, courteous, welcoming, and all are eager to meet the needs of the customers. *Board offers car service for customers in need.*
- Products are placed within the designated categories; premium products are generally found at eye-level or top shelf. Bottles were fronted and dusted, and shelf space is well utilized.
- Product knowledge growth is accomplished through informal discussions between team members, broker reps, and customers.
- The board has twelve (12) mixed beverage (MXB) customers according to board records. Board provides an invoice to customer at transaction and retains a file for the account.
- The general manager has different methods for allocated or limited products. Mixed beverage customers receive the option to purchase, and other products are kept behind or on the counter or shelved two or three bottles at a time.
- The board does not have a website.
- A random sample of approximately 100 items were selected to determine if uniform pricing is displayed. Of those selected, all but two items reflected the current quarterly or monthly SPA price. *Both items were monthly SPA specials.*
- Board offers flyers advertising price lists and featuring specially priced items available at counter to be reviewed in store or taken from store by interested patrons or mixed beverage customers.
- A random sample of approximately 20 items was selected to verify accurate current inventory. Of those selected, most items actual quantities matched with system data correctly.
- 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 personnel manual describes their price discrepancy policy for reference.
- The board's store is generally open from 9:00 am until 8:00 pm Monday through Thursday and until 9:00 pm Friday and Saturday. The store stays open until 9:00 pm daily during their busy season. They are currently closed every Sunday, the five (5) previously required annual holidays, and Memorial Day. *Board may consider opening additional days with recent statute change.*
- Security systems are in place and functional in all designated areas.
  - *Currently sixteen (16) cameras operating and panic buttons behind the registers with motion and glass detections installed.*

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

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- 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.*
  - Before completion of final review draft, the board was able to coordinate with town officials and now retain copies of member's oaths of office at board administration.
- The board should work with their contracted law enforcement agency, The Town of Sunset Beach Police Department, to reestablish law enforcement reporting to comply with the provisions of G.S. 18-B-501(f1). If current law enforcement agencies are not completing ABC enforcement law activities on behalf of the board, it is recommended for the board to consider entering a contract with a different agency such as Alcohol Law Enforcement (ALE) state agency or the local sheriff department.
  - Accountability; Enforcement Reports. – To ensure accountability to the appointing authority and the Commission, every local board's ABC officers and those law enforcement Page 1 G.S. 18B-501 agencies subject to an enforcement agreement entered pursuant to subsection (f) of this section shall report to the local board, by the fifth business day of each month, on a form developed by the Commission, the following:
    - (1) The number of arrests made for ABC law, Controlled Substance Act, or other violations, by category, at ABC permitted outlets.
    - (2) The number of arrests made for ABC law, Controlled Substance Act, or other violations, by category, at other locations.
    - (3) The number of agencies assisted with ABC law or controlled substance related matters.
    - (4) The number of alcohol education and responsible server programs presented.
  - The local board shall submit a copy of the enforcement report to the appointing authority and the Commission not later than five business days after receipt of the enforcement report by the local board. The Commission shall publish this information, by local board and enforcement agency, on a public Internet Web site maintained by the Commission.
- 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.

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

## ADDITIONAL CONSIDERATIONS & GUIDANCE ....

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- 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 Oct 1<sup>st</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 member resign early before term has ended is very important for recordkeeping efforts of the Commission.*
- Board members and applicable personnel are encouraged to satisfy requirements of G.S. 18B-706(b) in a prompt manner and before the twelve (12) month mandate. *The board currently has one recently appointed member who should complete their ethics training requirement when able.*
- 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 GS 18B-702(h), to include a final reconciliation budget amendment for the fiscal year end.
- As a reminder, remove all faded posters and replace with new ones when applicable. Reach out to the Commission to provide fetal alcohol syndrome posters, NC Dept of Labor can provide wage & hour posters, and OSHA can provide some applicable federal posters if any are needed.
- 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.

## **PREVIOUS PERFORMANCE AUDIT RECOMMENDATIONS (2014)**

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- Have all newly appointed board members complete the ethics requirement within 12 months of appointment.
- Begin to work on a plan to designate someone other than the general manager as finance officer by 2015.
- Audit shelf tags more frequently. Incorporate such practices within spot check time periods.

**While having addressed considerations from previous Commission review (2014), board should still monitor and strive to satisfy previously noted recommended actions.**

## **PROGRAM ANALYST SUMMARY**

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The performance review recommendations were presented to the Sunset Beach ABC Board on January 15, 2025. The board agrees to the recommendations as presented and has responded to all recommended actions. The board has obtained copies of their oaths of office, reestablished law enforcement reporting with their contracted law enforcement agency, and provided a signed copy of the certificate of accountability attestation form as requested. The NCABC Commission appreciates the board's adherence to the statutes and rules, diligence in addressing the findings, and cooperation during this visit and the system overall.