

Tabor City ABC Board

Performance Audit Report



Alcoholic Beverage Control Commission
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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	14-15
Tabor City ABC Response Letter	16-17



Alcoholic Beverage Control

December 22, 2025

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Tabor City ABC Board
Mitchell Strickland, Chair
103 N. 701 Bypass
Tabor City, NC 28463

Chairperson Strickland,

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

Tabor City, North Carolina is a small town with a rich heritage and a resilient spirit. Nestled in Columbus County near the South Carolina border, it has long been rooted in agriculture yet has also weathered economic shifts and social change. Tabor City is in the southern part of North Carolina in Columbus County. As of the 2020 census, its population stood at around 3,781 residents. The demographic profile reveals a community with a median age in the low 40s, average household size of roughly two to two and a half people, and a racial makeup that includes White (non-Hispanic), Black or African American, multiracial, and smaller shares of other groups.

The median age tends to lie in the early forties, and households often consist of two to three people. The town's demographics reflect a mix of racial and ethnic backgrounds, with white and Black or African American residents comprising the largest groups, along with smaller numbers of multiracial and Hispanic or Latino residents. Educational attainment is modest: many residents hold a high school diploma, while fewer have attained college or advanced degrees.

Historically, Tabor City's economy was rooted in agriculture, especially tobacco farming, and the timber industry. As those industries have declined or changed, the town's economic base has diversified. Today, light manufacturing, retail, service industries, and a state correctional facility play roles in local employment. Despite this, the town faces economic challenges: median household incomes are lower than state or national averages, and unemployment and poverty rates tend to be higher.

In terms of its origins, Tabor City was officially incorporated in the early 20th century. Its name comes from a nearby Mount Tabor Presbyterian Church; the "City" suffix was later added to distinguish it from another North Carolina community with a similar name. One of the town's most notable historical chapters involves its newspaper in the 1950s. An editor stood up to the Ku Klux Klan's influence and intimidation, publishing repeated editorials and investigative reporting. That effort drew national attention and left a lasting mark on the town's legacy.

Culturally, Tabor City celebrates its agricultural heritage. It is often called the "Yam Capital," and holds a yam-festival every October. For visitors and residents alike, the town offers a museum dedicated to its history and to its courageous press, a restored one-room schoolhouse, a historic theater renovated as a community center, and a walking tour of the downtown area with historical markers. Nearby, there are campgrounds, a drive-in theater, natural preserves, and local restaurants and shops that contribute to the character of the town.

In governance and infrastructure, Tabor City is managed via a mayor, town manager, and council. It is served by state roads that connect it to surrounding areas and is not far from larger regional hubs and coastal areas, which aids both commuting and tourism. The Tabor Correctional Institution is in the town, providing a significant number of jobs to residents.

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 hired an external accountant who assists the annual audit and provides additional support quarterly. All store employee's primary responsibility is to provide friendly customer service to all customers, store upkeep and stock maintenance.

A mixed beverage referendum occurred on March 18, 1980, and it passed. *Currently, the Tabor City ABC Board appoints a chairperson, two board members and a general manager to serve on the ABC board.* The Tabor City ABC Board currently operates one (1) retail store. The board staff (4) in total personnel. These include (2) full-time employees and (2) 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 Eddie Granger. He and the GM provide the board with fiscal management, administrative support, and oversees routine operations of the ABC stores. Sales associate responsibilities include, selling products, daily stocking, and floor upkeep & maintenance.

The last performance audit for the Tabor City ABC Board occurred in 2018. The Commission audit serves as a continuous way to provide local boards with information and best practices that target areas for improvement.



103 N. 701 Bypass, Tabor City N.C.

OPERATIONAL OBSERVATIONS, FINDINGS, REQUIRED ACTIONS, & RECOMMENDATIONS

On Wednesday, October 15, 2025, ABC Board Program Analyst II Eric McClary visited the Tabor City ABC Board and interviewed Esther Abel (General Manager). 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 Tabor City ABC Board had a profit percentage to sales ratio of 11.8%. The NC ABC Commission profit to sales standards for ABC Boards with gross sales less than \$2M is 5%.
 - The Tabor City ABC Board's gross sales totaled \$1,522,646, which was an approximate 4.3% increase from the previous fiscal year.
- Tabor City ABC Board operates one retail store with mixed beverage sales. The operating cost ratio for the board was .51 in FY 2024-2025. 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 Tabor City ABC Board meets both the profitability and the operating cost standards set by the NC ABC Commission. Below are charts showing gross profit on sales, total operating expenses, and income from operations for recent years.

	FY 2024-2025	FY 2024-2025
Gross Profit on Sales	\$380,349	\$347,827
Income from Operations	\$179,872	\$144,754

Factors affecting profitability and cost include:

- Surrounding areas with other ABC systems which are within a 25-mile radius include Brunswick ABC, West Columbus ABC, and Whiteville ABC.
- There was 4.5% unemployment rate in Columbus County in June of 2025 compared to 4.5% the previous year and month.
- The board currently has approximately 1 active mixed beverage customer.
- FINANCIAL ANALYSIS (cont.)
- *Factors affecting expenses:*
 - Total operating expenses decreased around (1.2%) from the last fiscal year.
 - Board salaries were approximately (5.9%) of total annual sales.
 - Cost of Goods Sold (COGS) was roughly 52.5% for the fiscal year with a normal range being 52% to 54%.

BUDGET ANALYSIS

	FY 2024-2025 Budget Projection	FY 2024-2025 Actual	Variance	Variance %
Sales	\$1,375,000	\$1,522,646	47,646	3.46%
Revenue over or (under)				
Expenditures		\$16,197		

In reviewing the budget to actual analysis of the FY 2024-2025 financial audit, actual sales revenues were slightly more than forecasted projections of 3.46%. After reconciliation, the change in the Board's end net position was \$424,163.

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).* Tabor City ABC made a total of \$342,740 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 Columbus County.

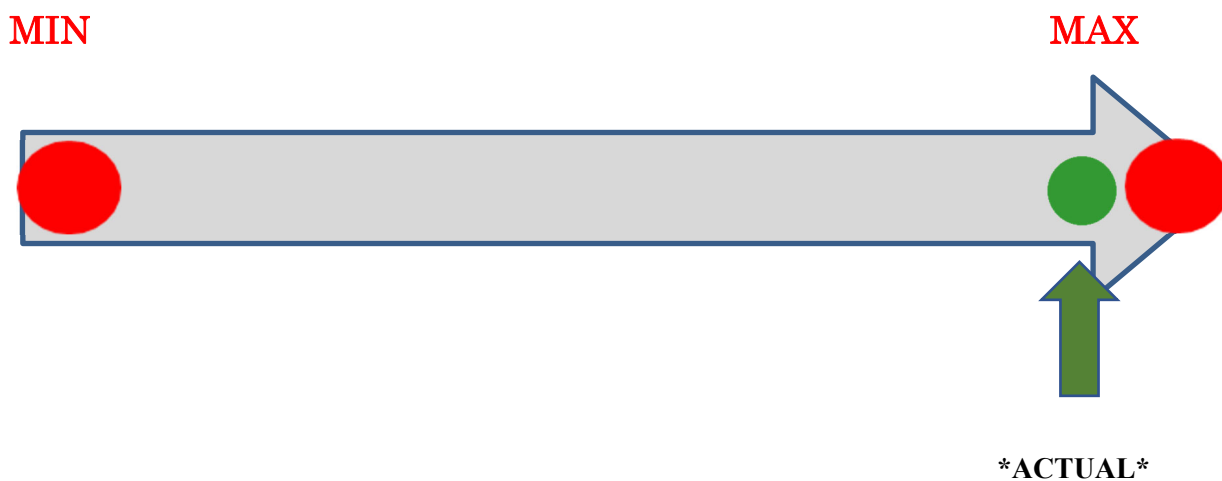
Per the local enabling act, the distribution formula for recipients of net profits is as follows:

- 5% to Tabor City General Fund for fire department
- 50% to Tabor City General Fund
- 45% to Columbus County General Fund to be allocated in equal parts to the board of education of any school unit in which an ABC store is located.

WORKING CAPITAL

- G.S. 18B-805(d) allows the board to set aside a portion of the remaining gross receipts, within the limits set by the rules of the Commission, as cash to operate the ABC system.
 - NCAC 15A .0902 sets a working capital maximum standard for boards with annual gross sales less than \$1.5M as an amount equal to four (4) months of gross sales.
 - G.S. 18B-702(g)(3) defines "Working Capital" as the total of cash, investments, and inventory less all unsecured liabilities. As it pertains to working capital computation, gross sales 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 Tabor City ABC Board is required to maintain a minimum working capital of \$45,381 with a maximum working capital amount of \$393,304.
 - The Tabor City ABC Board had a working capital balance of \$393,304 which is more than the minimum and equal to 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 Tabor City ABC Board has routinely made the minimum mandatory distributions to the designated recipients over the last three years referencing NCGS 18B-805(c)(1). **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)

NC GENERAL STATUTE: 18B-805 (c)(1)			
Calculation of Minimum Mandatory Distribution for Net Profit to Designated Recipients		Tabor City ABC Board Net profit distribution made annually by fiscal year	
<u>Note: Referencing CPA Audit Reports</u>			
CPA Calculated Amount		Total paid to recipient(s)	
FY-2025	\$43,958	FY-2025	\$75,772
FY-2024	\$42,368	FY-2024	\$61,036
FY-2023	\$40,973	FY-2023	\$33,571

PERSONNEL, OPERATIONAL & ADMINISTRATIVE COMPLIANCE

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

Board Members

- The board consists of *chairperson, two members and a general manager*. The GM receives proper compensation.
 - Board members are compliant on ethics training.
 - Terms are properly staggered.
 - Members have professional experience in insurance, business, and other professional areas.
- Members have not taken an oath of office per G.S. 11-7. The Commission asks that the board follow statute requirements.
- Meetings are generally held on the last Tuesday of each month, and public notices are posted on the board's front door.
- Meeting minutes are well organized and available and 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.
 - Minutes reviewed contained most required notations including time and date, approval of previous meetings minutes, and distinguished between new and old minutes.
 - Full financial reports prepared by the monthly by the FO. They are presented including sales for mixed beverages, comparisons for previous year, P&L and balance sheet.

- 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 Tabor City Police Department from 2012, and a copy is on file in Commission records. All that signed are still in office.
- Law enforcement reports are submitted regularly by the Board's GM, Esther Abel and are current to date. The Board obtains minimal but pertinent LE data from the Tabor City Police Department.
 - Reports provide minimal 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 (4) total employees, with (2) full time, and (2) part time.
- General Manager has served in this role with the board for approximately 10 years.
 - o General manager is full time; her salary is within the allowable compensation per G.S. 18B-700(g1). All members are compliant on ethics training.
 - o Their 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. He is cross trained and has other key responsibilities. The GM is compliant with ethics training.
- The board uses a third-party firm for some accounting related duties.
 - o Their 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 a lead store clerk 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 to new employees from management and other personnel and is on the job and mentorship styled.
 - o RASP training has not been completed in recent years, and management is receptive to the idea and benefit.
 - 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 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. Some of the headlines included in the manual are as follows:
 - o Ethics standards and customer, employee, and personnel relationship.
 - o Media, internet, equipment usage and cell phones.
 - 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 credit/bank card usage, lottery, tastings, and employee tastings.

Operations

- Full inventory is conducted annually with code-based inventories and other random counts, and the auditor participates.
 - 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 sending a list to the Commission and they approve a different or lesser price.
- Board receives deliveries for goods the first and third Friday of each month.
 - o Offload is conducted using a purchase order receipt list checking off cases by code.
 - o Variances are reviewed and recounted before sending notification to LB&B.
- The board currently has 1 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 warehouse entrance for purchases and staff assist in verifying order accuracy and helping the customers with loading.
- General manager makes liquor orders by using a physical count work sheet and rate of sale across time to try and always to position the board to buy low and sale high.

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 the Finance Officer.
- The GM and the FO conduct regularly review liquor orders, however the pre-audit stamp required by G.S. 18B-702(m) is not 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 but should consider one.*
- 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.
 - *A review of one month's deposit information was conducted, and no discrepancies were found between deposits and register receipts.*
- The board has 2 registers in their showroom. 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 weekly and processed by the General Manager.
 - Employees use a time clock system to 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 September 26, 2025.
- All board members and the general manager are not properly bonded for \$50,000 per G.S. 18B-700(i).

STORE INSIGHT & OVERVIEW

- The board's administrative office is located off a major commercial thoroughfare and near 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 floor's carpeting is also very nice.
 - 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.
- The warehouse and administrative areas form a full horseshoe around the retail spaced.
 - 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 top shelf at all retail locations.
 - o Bottles are not arranged so they increase in size left to right. The GM will correct this discrepancy.
- 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, 3 items' prices were inaccurately posted, due to not having the correct pricing card.
 - 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 9:00 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 4th, and Labor Day annually.
- Security systems are in place and functional in all designated areas.
 - o *The board has (16) security cameras.*

RECOMMENDED ACTIONS (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 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 established authorized use (sample copy forwarded for consideration). A tastings policy is recommended if tastings are done routinely.
- Board does not have copies of oath before taking office or before the execution of the office per G.S. 11-7. *Written copies of oaths should be available at the board's administrative office.*
- 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.
- The board should consult G.S. 18B-700(i). Each local board member and the employees designated as the general manager and finance officer of the local board shall be bonded in an amount not less than \$50,000 secured by a corporate surety for the faithful performance of his duties. A public employees' blanket position bond in the required amount satisfies the requirements of this subsection. The bond shall be payable to the local board and shall be approved by the appointing authority for the local board. The appointing authority may increase the amount of the bond required for any member or employee who handles board funds.
- Local boards shall establish and maintain a shelf management plan per Commission 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.
- While quality oversight on purchases is in place, the board should re-establish full compliance with G.S. 18B-702(m) preaudit approval certificate to take substantially the following form on checks. "This instrument has been pre-audited in the manner required by GS 18B-702". *This could most reasonably be accomplished by stamping and signing the order edit list or other purchase orders.*

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 30th.
- ABC boards are highly encouraged to keep term begin dates & term end dates updated on the Commission's board login website for all ABC board members and other information such as store hour changes, pictures, email updates, etc. *Moreover, liaising with the Commission when new members are appointed or when member resign early before term has ended is very important for recordkeeping efforts of the Commission.*
- ABC boards are highly encouraged to find straightforward ways to lower any recurring expenses. *A very tangible way to lower operating costs is to fully maximize monthly special purchase allowance (SPA) liquor products that routinely sell well in the store to lower cost of goods sold (COGS).* 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 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 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
Tabor City**

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

12/18/2025

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: ABC Board and GM must be bonded.

The board will ensure all recommendations will be followed per NCGS and now is bonded.

Item 2: ABC Board must take oath of office in front of notary.

The board will ensure all recommendations will be followed per NCGS and now has taken a notarized oath of office.


Item 3: Utilizing truck order sheets for pre-audit.

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

Item 4: Certificate of Accountability

The board has signed and submitted a COA form.

Sincerely,



Esther Abel, GM
Tabor City ABC Board

12 17 2025
Month Day Year

Tabor City #139
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).

Esther Abel
General Manager

Elodie Arango
Financial Officer

Melinda K. Smith
Chairman

Kyle H
Board Member

Board Member

Board Member

Board Member