

Unit Assistance List (UAL) Agenda

Friday, December 4, 2026

**Eastern AHEC
2600 W Arlington Blvd
Greenville, NC 27834**

9:00–10:00 | Budget Process

Review the statutory requirements for adopting and administering an annual balanced budget ordinance, with a focus on avoiding budget violations in the general fund and water and sewer funds. The session will also address budget amendments, interfund transfers, the preaudit process, and using budget-to-actual reports to monitor financial activity throughout the year.

10:00–10:15 | Break

10:15–11:45 | Internal Controls

Explore the internal controls necessary to safeguard public funds and maintain accurate financial records. Topics include written policies and procedures, segregation of duties, signature authority, bank reconciliations, and month-end close. The session will also connect these day-to-day financial practices to audit readiness and the preparation of annual financial statements.

11:45–12:30 | Lunch

12:30–1:30 | Audit Process

Review management's responsibility for preparing accurate financial statements and successfully completing the annual audit. Topics include selecting an auditor, preparing for and navigating the audit process, understanding the auditor's opinion, and addressing common financial condition concerns that may result in placement on the LGC's Unit Assistance List.