

**BUNCOMBE COUNTY, NORTH CAROLINA
FPIC RESPONSE TO SCHEDULE OF FINDINGS
YEAR ENDED JUNE 30, 2021**

Audit Not Submitted on Time

Buncombe County was unable to complete the audit on time due to a delay in OMB guidance related to the single audit which was not released until late December 2021. Due to the delay in guidance, staff discussed the options with the auditors and CLA took the position that it was most appropriate to wait for final guidance rather than issuing the audit and risk having to reissue if there were significant changes in the OMB guidance and the County agreed.

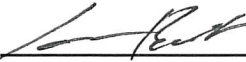
To prevent recurrence of late filing, the County will instruct the auditors to move forward with issuing an opinion even if the OMB guidance has not been released. If there is a need to reissue due to the OMB guidance, then the County will work with the auditors to update the financial statements and issue a new opinion.



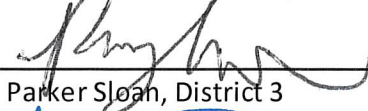
Brownie Newman, Chairman



Al Whitesides, District 1



Jasmine Beech-Ferrara, District 2



Parker Sloan, District 3



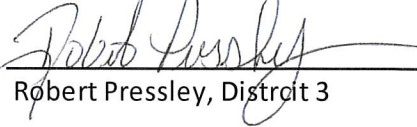
Avril Pinder, County Manager



Amanda Edwards, Vice Chair - District 2



Terri Wells, District 1



Robert Pressley, District 3



Donald Warn, Finance Director/CFO