

**NC STATE BOARD OF ENVIRONMENTAL HEALTH SPECIALIST EXAMINERS**  
**PO Box 238, Efland, NC 27243**

**Executive Committee**

**Rebecca Rosso, REHS, Chair**

*Alamance County Environmental Health  
Director  
Burlington, NC*

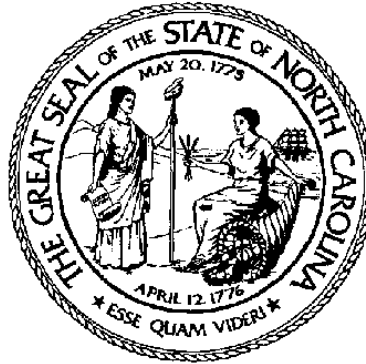
**Wilson Mize, REHS, Vice Chair**

*On-Site Water Protection Branch Head  
State of North Carolina, Division of Public Health  
Onsite Water Protection Branch  
Raleigh, NC*

**Alicia Pickett, MSPH, REHS**

**Secretary/Treasurer**

*Environmental Health Regional Specialist -  
Western  
State of North Carolina, Division of Public Health  
Food Protection and Facilities Branch  
Raleigh, NC*



**Members**

**Brenda Bass, REHS, Mt. Olive, NC**  
**Gregory Caulder, REHS, Lumberton, NC**  
**William Hill, Greenville, NC**  
**Lillian Koontz, REHS, Lexington, NC**  
**Stacie Turpin Saunders, Asheville, NC**  
**Felissa Vazquez, REHS, Asheville, NC**

**Board Staff**

**Donna Coffey**

The North Carolina State Board of Environmental Health Specialist Examiners will hold a regular business meeting on Wednesday, October 7, 2026, at 1:30 pm. The Board will meet in-person at Mebane Arts Center, 633 Corregidor St, Mebane, NC 27302. The meeting will also be available via Zoom by [clicking here](#). Contact Donna Coffey at [rehs.board@dhhs.nc.gov](mailto:rehs.board@dhhs.nc.gov) or (919) 304-1168 for additional information.

**Agenda for October 7, 2026**

| Topic                                                                                                                                                                                                                                                          |                                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| <b>1) Open Session, Call to Order (5 minutes)</b><br>a) Attendance Roll Call<br>b) Reminder: Conflict of Interest per §138A, "State Government Ethics Act"<br>c) Reminder: Meeting Attendance Reminder in accordance with Governor Purdue's Executive Order 34 | Rebecca Rosso, Chair<br><i>(Chair calls to order, no motion necessary)</i> |
| <b>2) Regular Rules Review Update (5 minutes)</b>                                                                                                                                                                                                              | Wilson Mize, Vice Chair                                                    |
| <b>3) Executive Committee Reports (10 minutes)</b><br>a) Chair Report, <i>Rebecca Rosso</i><br>b) Vice Chair Report, <i>Wilson Mize</i><br>c) Secretary/Treasurer Report, <i>Alicia Pickett (Cash &amp; Investments, Page 3)</i>                               | Executive Committee                                                        |

*Agenda continues next page*

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| <b>Agenda continued from previous page</b>                                                                                                                                                                                                                                                                                                                                                                                                                                |            |
| <b>4) Staff Reports (15 minutes)</b> <ul style="list-style-type: none"> <li>a) New Registrations <i>including new registration trend (Page 4)</i></li> <li>b) Registrants Attaining Full NCREHS Status <i>(Page 6)</i></li> <li>c) Year-to-Date Revenue &amp; Expense Report, 9/30/26 <i>(Page 7)</i></li> <li>d) Data Lake Technology Project, Upgrades to Current RSTAS (no attachment)</li> <li>e) Update, 2027 Annual Registration Renewal (no attachment)</li> </ul> | Staff      |
| <b>5) Board Updates, Discussions, and Decisions (30 minutes)</b> <ul style="list-style-type: none"> <li>a) Military Waiver Request (Page 9)</li> <li>b) December 2026 Board Calendar (Page 10)</li> <li>c) Preliminary Discussion: 2027 Board Meeting &amp; Exam Calendar and Initial Discussion of Board Planning and Legal Update (Page 11)</li> <li>d) Update: Board Membership (no attachment)</li> <li>e) 2026 Annual Financial Audit Contract (Page 14)</li> </ul>  | Full Board |
| <b>6) Closed Session in accordance with NC General Statutes in accordance § 143-318.11 (a) (3), (a) (6), and (a) (7) as well as § 143-318.1 (a)(1) under § 130A-45.9 and 130A-45.10. (45 minutes)</b>                                                                                                                                                                                                                                                                     | Full Board |
| <b>7) Adjourn</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Chair      |

# NC State Board of Environmental Health Specialist Examiners

Board Meeting: 10/07/26

## Item 3c. Cash and Investments

| State Employees Credit Union Checking,<br>Share and Money Market Share<br>Accounts | 10/4/2026           |
|------------------------------------------------------------------------------------|---------------------|
| Checking                                                                           | \$7,751.88          |
| Money Market                                                                       | \$89,592.09         |
| Share                                                                              | \$38.34             |
| <i>Credit Union Account Totals</i>                                                 | <i>\$97,382.31</i>  |
| Short Term Investment Fund (STIF) with<br>NC Treasurer's Office                    | \$16,297.00         |
| <b>Total Cash and Investments</b>                                                  | <b>\$113,679.31</b> |

**NC State Board of Environmental Health Specialist Examiner  
Board Meeting: 10/07/26**

**Item 4a. New Registrations Received Between 07/20/26 and 10/5/26**

*Note: REHS numbers followed by a P identifies the individual as a registrant with previous experience. It is only for staff use, and is not part of the permanent identifier number.*

|    | REHS # | Name                            | Employer |
|----|--------|---------------------------------|----------|
| 1  | 3616   | Edmonds; Austin Lee             | Stokes   |
| 2  | 3617   | Price; Kaylee                   | Macon    |
| 3  | 3618   | Spicer; Jessica Katheryn        | Onslow   |
| 4  | 3619   | Berryhill; Nathan R             | Lincoln  |
| 5  | 3620   | Clark; Bendik Larson            | Madison  |
| 6  | 3621   | Durbin; Deborah Ann             | Haywood  |
| 7  | 3622   | Roberts; Bradley James          | Buncombe |
| 8  | 3623   | Primin-Kane; Aleksander Nikolas | Craven   |
| 9  | 3624   | Kramer; Lucas C                 | Onslow   |
| 10 | 3626   | Sullivan; Devin Hunt            | Guilford |
| 11 | 3627   | Cannon; Connor McLean           | Haywood  |

**Recommended Board Action:** Approve NCREHS registrants effective 10/7/26

## New NCREHS Registrations Since 1/1/2021

**DRAFT**

| Registration Year (Jan - Dec)                  | Total Registration Fees Collected | Fee Cost | # Registrations |                                                                                                                                                                                          |
|------------------------------------------------|-----------------------------------|----------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2021                                           | 5200                              | \$ 50.00 | 104             |                                                                                                                                                                                          |
| 2022                                           | 5950                              | \$ 50.00 | 119             |                                                                                                                                                                                          |
| 2023                                           | 5550                              | \$ 50.00 | 111             |                                                                                                                                                                                          |
| 2024                                           | 4250                              | \$ 50.00 | 85              |                                                                                                                                                                                          |
| 2025 <sup>(1)</sup>                            | 3950                              | \$ 50.00 | 79              | <sup>(1)</sup> Does not include interns (11 of them) from first cohort of interns registered after 10/1/23 who re-registered, because they had not passed full exam within first 2 years |
| 2026 <sup>(2)</sup>                            | 2900                              | \$ 50.00 | 58              | <sup>(2)</sup> through 8/30/26                                                                                                                                                           |
| Total New Registrants January 2020-August 2026 |                                   |          | 556             |                                                                                                                                                                                          |
| Total Current REHS Registered (approximately)  |                                   |          | 1,465           |                                                                                                                                                                                          |
| % of Total Registrants On-Boarded Since 2021   |                                   |          | 38%             |                                                                                                                                                                                          |

**NC State Board of Environmental Health Specialist Examiners**  
**Board Meeting: 10/07/26**

**Item 4b. Registrants Attaining Full NCREHS Status**

Interns Passing Full Complement of NCREHS Exams Between 07/21/26 and 8/26/26/26 (in  
alpha order by last name)

***Note:** Essay/interview exams are offered separately from NEHA exams. The date of full REHS  
status is the date the intern passed the last portion(s) of the full complement of exams.*

|   | REHS # | Registrant Name          | County    | Date of Full<br>REHS |
|---|--------|--------------------------|-----------|----------------------|
| 1 | 3476   | Avery; Cameron           | Wilkes    | 07/21/26             |
| 2 | 3497   | McCool; Hannah Marie     | Gaston    | 07/31/26             |
| 3 | 3451   | Odom; Jacob              | Moore     | 08/10/26             |
| 4 | 3448   | Shirtz; Adam Jean Quegui | Guilford  | 08/20/26             |
| 5 | 3468   | Miller; Joseph Paul      | Toe River | 08/26/26             |

NC State Board of Environmental Health Specialist  
item 4C. Year-to-Date Actuals Compared to Budget  
January 1 through September 30, 2026

4:00 PM

10/04/2026

Accrual Basis

| Ordinary Income/Expense |                                 | Jan - Dec 26 | Budget     | \$ Over Budget | % of Budget | Comments                                                                                                                            |
|-------------------------|---------------------------------|--------------|------------|----------------|-------------|-------------------------------------------------------------------------------------------------------------------------------------|
| 1                       | Income                          |              |            |                |             |                                                                                                                                     |
| 2                       | Total Exam Receipts             | 23,490.00    | 44,000.00  | (20,510.00)    | 53.39%      | Budget based on trend of past 4 to 5 years; # of new interns decreasing over last 2 years                                           |
| 3                       | Interest Earned                 | 1,555.43     | 2,500.00   | (944.57)       | 62.22%      | In line with budget                                                                                                                 |
| 4                       | Total Registration Applications | 2,900.00     | 4,600.00   | (1,700.00)     | 63.04%      | Budget based on trend of past 4 to 5 years; # of new interns decreasing over last 2 years                                           |
| 5                       | Total Renewals and Related Fees | 64,905.00    | 62,000.00  | 2,905.00       | 104.69%     | Reflects renewal fees paid December 2025; upcoming renewals will be 2027 revenue                                                    |
| 6                       | Total Income                    | 92,850.43    | 113,100.00 | (20,249.57)    | 82.1%       |                                                                                                                                     |
| 7                       | Expense                         |              |            |                |             |                                                                                                                                     |
| 8                       | General Administration          |              |            |                |             |                                                                                                                                     |
| 9                       | Auditor Fees                    | 5,800.00     | 5,500.00   | 300.00         | 105.46%     | No additional expenses expected in 2025; will need year end budget adjustment to be in line with actual cost                        |
| 10                      | Bank Charge                     | 2,878.13     | 3,500.00   | (621.87)       | 82.23%      | Spending on target with budget; higher monthly amounts incurred in November and December each year due to # of renewal transactions |
| 11                      | Calligraphy Services            | 226.25       | 500.00     | (273.75)       | 45.25%      |                                                                                                                                     |
| 12                      | Depreciation Expense            | 0.00         | 500.00     | (500.00)       | 0.0%        | Will be booked at year end                                                                                                          |
| 13                      | Insurance                       | 551.63       | 500.00     | 51.63          | 110.33%     | No additional expenses expected in 2025; will need year end budget adjustment to be in line with actual cost                        |
| 14                      | NEHA Exam Costs                 | 20,440.00    | 38,000.00  | (17,560.00)    | 53.79%      | Anticipating less than budgeted expenses due to fewer interns taking NEHA; expense offset by exam payment from registrants          |
| 15                      | Office supplies                 | 663.34       | 500.00     | 163.34         | 132.67%     | No additional expenses expected in 2025; will need year end budget adjustment to be in line with actual cost                        |
| 16                      | Post Office Box Rental          | 257.94       | 250.00     | 7.94           | 103.18%     | No additional expenses expected in 2025; will need year end budget adjustment to be in line with actual cost                        |
| 17                      | Postage                         | 611.28       | 1,000.00   | (388.72)       | 61.13%      | Reflects cost of mailing certificates to those passing exams; year end cost will be on target with budget                           |
| 18                      | Printing                        | 0.00         | 500.00     | (500.00)       | 0.0%        | Cost of printing blank certificates at NCDoc; no expenditures expected by year end                                                  |
| 19                      | Software                        | 2,814.91     | 1,500.00   | 1,314.91       | 187.66%     | Software (QuickBooks, Office) annual renewal; upgrades required during 2025; will adjust budget for year end reporting              |

NC State Board of Environmental Health Specialist  
item 4C. Year-to-Date Actuals Compared to Budget  
January 1 through September 30, 2026

4:00 PM

10/04/2026

Accrual Basis

|    |                               | Jan - Dec 26 | Budget     | \$ Over Budget | % of Budget | Comments                                                                                                                            |
|----|-------------------------------|--------------|------------|----------------|-------------|-------------------------------------------------------------------------------------------------------------------------------------|
| 20 | Storage Unit Rental           | 808.00       | 1,600.00   | (792.00)       | 50.5%       | On target with budget                                                                                                               |
| 21 | Telephone                     | 715.96       | 1,000.00   | (284.04)       | 71.6%       | On target with budget                                                                                                               |
| 22 | Travel Expense (Staff)        | 436.06       | 1,800.00   | (1,363.94)     | 24.23%      | No additional expenses expected in 2025; will need year end budget adjustment to be in line with actual cost                        |
| 23 | Wages (and Withholding)       |              |            |                |             |                                                                                                                                     |
| 24 | Contract Services             | 3,600.00     | 16,000.00  | (12,400.00)    | 22.5%       | No additional contract expenses expected in 2025; will need year end budget adjustment to be in line with actual cost               |
| 25 | Payroll Tax Expense           | 1,722.40     | 3,000.00   | (1,277.60)     | 57.41%      |                                                                                                                                     |
| 26 | Wages                         | 26,563.20    | 26,000.00  | 563.20         | 102.17%     | Budget adjustment needed to transfer unspent contract funds to payroll                                                              |
| 27 | Total Wages (and Withholding) | 31,885.60    | 45,000.00  | (13,114.40)    | 70.86%      |                                                                                                                                     |
| 28 | Web Admin & Hosting           | 0.00         | 1,000.00   | (1,000.00)     | 0.0%        | Expected payment in December for Tobin Shepherd web maintenance                                                                     |
| 29 | Total General Administration  | 68,089.10    | 102,650.00 | (34,560.90)    | 66.33%      |                                                                                                                                     |
| 30 | Meeting Expenses              |              |            |                |             |                                                                                                                                     |
| 31 | Board Meeting Expense         | 7,146.26     | 12,000.00  | (4,853.74)     | 59.55%      |                                                                                                                                     |
| 32 | Board Member Plaques/Gifts    | 1,271.39     | 500.00     | 771.39         | 254.28%     | Purchase of former board member recognition awards; will require year end budget adjustment                                         |
| 33 | Per Diem Expense              | 600.00       | 1,200.00   | (600.00)       | 50.0%       |                                                                                                                                     |
| 34 | Rental Fees                   | 0.00         | 1,800.00   | (1,800.00)     | 0.0%        | Cost for October rental in Mebane to be less than \$44; unspent funds to be transferred to offset overbudget line items noted above |
| 35 | Total Meeting Expenses        | 9,017.65     | 15,500.00  | (6,482.35)     | 58.18%      |                                                                                                                                     |
| 36 | Total Expense                 | 77,106.75    | 118,150.00 | (41,043.25)    | 65.26%      |                                                                                                                                     |
| 37 | Net Income                    | 15,743.68    | (5,050.00) | 20,793.68      | (311.76%)   |                                                                                                                                     |

# **NC State Board of Environmental Health Specialist Examiners**

**Board Meeting: 10/07/26**

## **Item 5a. Military Waiver Request**

*Per 21 NCAC 62 .0407 Renewal(i) A registered environmental health specialist or a registered environmental health specialist intern in good standing whose active military service has impaired their ability to obtain the continuing education requirements in Paragraph (f) of this Rule are exempt from the continuing education requirement if written orders from their military unit are provided to the Board. In addition, the renewal fee is waived for each calendar year the environmental health specialist is on active duty.*

NCREHS #2621 recently received deployment orders, effective 9/30/26, and has requested a waiver of continuing education for 2026. A copy of the Orders is on file in Board records.

### **Recommended Board Action**

*Approve the requested annual continuing education waiver requested in accordance with 21 NCAC 62 .0407.*

# **NC State Board of Environmental Health Specialist Examiners**

**Board Meeting: 10/07/26**

## **Item 5b. 2026 December Board Calendar**

Per NC General Statute § 90A-57 (a). Election of officers; meetings; regulations.

The Board shall annually elect a chair, vice-chair, and a secretary-treasurer from among its membership. The officers may serve more than one term. The Board shall meet annually in the City of Raleigh, at a time set by the Board, and it may hold additional meetings and conduct business at any place in the State.

**Status** - Earlier in 2026, the Board tentatively set aside December 9 & 10, 2026 as meeting and possible, if needed, exam, dates. The Board has not announced a December exam date/location as of today. Over the last several years, boards have held an early spring exam in the upcoming year in lieu of a December exam.

### **Recommended Board Action**

1. Determine if the Board will host a December exam.
2. Select December meeting date and instruct staff to locate meeting space in Raleigh.

## **NC State Board of Environmental Health Specialist Examiners**

**Board Meeting: 10/07/26**

### **Item 5c. 2027 Board Calendar, Preliminary Discussion**

The purpose of this item is for the Board to begin planning its 2027 meeting and exam calendar by considering exam locations, general idea of dates and locations, number of exams offered per year, etc. For example, fewer interns than previous 4 years, and dates when majority of board is unavailable (example: 2027 NCEHSOP Symposium and NCPHA meeting dates, etc.). The Board has discussed the need for a legal update with Board Attorneys, as well. Board members may find the attached annual calendar (holidays in red font) helpful.

# Calendar for Year 2027 (United States)

|                                                                                                                                                                    |                                                                                                                                                                    |                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>January</b><br>Su Mo Tu We Th Fr Sa<br>1 2<br>3 4 5 6 7 8 9<br>10 11 12 13 14 15 16<br>17 18 19 20 21 22 23<br>24 25 26 27 28 29 30<br>31<br>7:● 15:● 22:○ 29:● | <b>February</b><br>Su Mo Tu We Th Fr Sa<br>1 2 3 4 5 6<br>7 8 9 10 11 12 13<br>14 15 16 17 18 19 20<br>21 22 23 24 25 26 27<br>28<br>6:● 14:● 20:○ 28:●            | <b>March</b><br>Su Mo Tu We Th Fr Sa<br>1 2 3 4 5 6<br>7 8 9 10 11 12 13<br>14 15 16 17 18 19 20<br>21 22 23 24 25 26 27<br>28 29 30 31<br>8:● 15:● 22:○ 29:●    |
| <b>April</b><br>Su Mo Tu We Th Fr Sa<br>1 2 3<br>4 5 6 7 8 9 10<br>11 12 13 14 15 16 17<br>18 19 20 21 22 23 24<br>25 26 27 28 29 30<br>6:● 13:● 20:○ 28:●         | <b>May</b><br>Su Mo Tu We Th Fr Sa<br>1<br>2 3 4 5 6 7 8<br>9 10 11 12 13 14 15<br>16 17 18 19 20 21 22<br>23 24 25 26 27 28 29<br>30 31<br>6:● 13:● 20:○ 28:●     | <b>June</b><br>Su Mo Tu We Th Fr Sa<br>1 2 3 4 5<br>6 7 8 9 10 11 12<br>13 14 15 16 17 18 19<br>20 21 22 23 24 25 26<br>27 28 29 30<br>4:● 11:● 18:○ 27:●        |
| <b>July</b><br>Su Mo Tu We Th Fr Sa<br>1 2 3<br>4 5 6 7 8 9 10<br>11 12 13 14 15 16 17<br>18 19 20 21 22 23 24<br>25 26 27 28 29 30 31<br>3:● 10:● 18:○ 26:●       | <b>August</b><br>Su Mo Tu We Th Fr Sa<br>1 2 3 4 5 6 7<br>8 9 10 11 12 13 14<br>15 16 17 18 19 20 21<br>22 23 24 25 26 27 28<br>29 30 31<br>2:● 9:● 17:○ 24:● 31:● | <b>September</b><br>Su Mo Tu We Th Fr Sa<br>1 2 3 4<br>5 6 7 8 9 10 11<br>12 13 14 15 16 17 18<br>19 20 21 22 23 24 25<br>26 27 28 29 30<br>7:○ 15:○ 23:● 29:●   |
| <b>October</b><br>Su Mo Tu We Th Fr Sa<br>1 2<br>3 4 5 6 7 8 9<br>10 11 12 13 14 15 16<br>17 18 19 20 21 22 23<br>24 25 26 27 28 29 30<br>31<br>7:○ 15:○ 22:● 29:● | <b>November</b><br>Su Mo Tu We Th Fr Sa<br>1 2 3 4 5 6<br>7 8 9 10 11 12 13<br>14 15 16 17 18 19 20<br>21 22 23 24 25 26 27<br>28 29 30<br>6:○ 13:○ 20:● 27:●      | <b>December</b><br>Su Mo Tu We Th Fr Sa<br>1 2 3 4<br>5 6 7 8 9 10 11<br>12 13 14 15 16 17 18<br>19 20 21 22 23 24 25<br>26 27 28 29 30 31<br>6:○ 13:○ 20:● 27:● |

Holidays and Observances:

## Holidays and Observances:

|        |                            |        |                            |
|--------|----------------------------|--------|----------------------------|
| Jan 1  | New Year's Day             | Jul 4  | Independence Day           |
| Jan 18 | Martin Luther King Jr. Day | Jul 5  | 'Independence Day' day off |
| Feb 14 | Valentine's Day            | Sep 6  | Labor Day                  |
| Feb 15 | President's Day            | Oct 11 | Columbus Day               |
| Mar 17 | St. Patrick's Day          | Oct 31 | Halloween                  |
| Mar 28 | Easter Sunday              | Nov 2  | Election Day               |
| Mar 29 | Easter Monday              | Nov 11 | Veterans Day               |
| Apr 15 | Tax Day                    | Nov 25 | Thanksgiving Day           |
| May 5  | Cinco de Mayo              | Nov 26 | Black Friday               |
| May 9  | Mother's Day               | Dec 24 | 'Christmas Day' day off    |
| May 31 | Memorial Day               | Dec 24 | Christmas Eve              |
| Jun 14 | Flag Day                   | Dec 25 | Christmas Day              |
| Jun 18 | 'Juneteenth' day off       | Dec 31 | 'New Year's Day' day off   |
| Jun 19 | Juneteenth                 | Dec 31 | New Year's Eve             |
| Jun 20 | Father's Day               |        |                            |

Calendar generated on [www.timeanddate.com/calendar](http://www.timeanddate.com/calendar)

# **NC State Board of Environmental Health Specialist Examiners**

**Board Meeting: 10/07/26**

## **Item 5f. 2026 Annual Financial Audit**

The purpose of this item is to discuss the Board's mandated 2026 year-end financial audit. Audit work would occur after the annual renewal work closes in the first quarter of 2027.

### **§ 93B-4. Audit of Occupational Licensing Boards; payment of costs.**

*(a) The State Auditor shall audit occupational licensing boards from time to time to ensure their proper operation. The books, records, and operations of each occupational licensing board shall be subject to the oversight of the State Auditor pursuant to Article 5A of Chapter 147 of the General Statutes. In accordance with G.S. 147-64.7(b), the State Auditor may contract with independent professionals to meet the requirements of this section.*

*(b) Each occupational licensing board with a budget of at least fifty thousand dollars (\$50,000) shall conduct an annual financial audit of its operations and provide a copy to the State Auditor.*

The Board has worked with Anderson Smith Wike PLLC for the last few years, and the auditors are interested in working with the Board again. The firm has provided a contract amount of \$6,200, an increase of \$400 from the previous audit.

### **Recommended Board Action**

As the Board decides.



# ANDERSON SMITH & WIKE PLLC

*Certified Public Accountants*

October 5, 2026

The North Carolina State Board of Environmental Health Specialist Examiners  
P.O. Box 238  
Efland, NC 27243

We are pleased to confirm our understanding of the services we are to provide The North Carolina State Board of Environmental Health Specialist Examiners (the Board) for the year ended December 31, 2026.

## **Audit Scope and Objectives**

We will audit the statement of net position and the related statements of revenues, expenses and changes in net position and cash flows, and the disclosures, which collectively comprise the basic financial statements of the Board as of and for the year ended December 31, 2026. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Board's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Board's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions.

Our audit of the financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks. Segregation of duties provides checks and balances to reduce the possibility of misstatements resulting from errors in judgment, dishonesty, personal carelessness, distraction or fatigue. Due to a limited number of personnel, there is a lack of segregation of duties in the Board's accounting and recordkeeping functions which could result in transactions being mishandled. We consider this to be a significant risk.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Board's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Other Services**

We will also prepare the financial statements of the Board in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

## **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the organization's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

## **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Anderson Smith & Wike PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the N.C. Office of the State Auditor, the N.C. Office of the State Controller or one of their designees. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Anderson Smith & Wike PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the N.C. Office of the State Auditor, the N.C. Office of the State Controller or one of their designees. The N.C. Office of the State Auditor, the N.C. Office of the State Controller or one of their designees may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies. Audit documentation for this engagement will be retained for a period of at least five years.

Statewide accounting policies are established by the N.C. Office of State Controller, and thus, apply to the Board. In accordance with NCGS 147-64.6D, our audit report will itemize the number of hours used in conducting the audit and in the preparation of the audit report and the total cost of conducting the audit and preparing the audit report.

We expect to begin our audit in January 2027 and to issue our reports no later than June 30, 2027. We will provide the Board with an electronic copy of the audited financial statements. In addition, we will submit electronic copies of the audited financial statements to the N.C. Office of the State Auditor and the N.C. Office of the State Controller. Paul Carson is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$6,200. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

### Reporting

We will issue a written report upon completion of our audit of the Board's financial statements. Our report will be addressed to the Board of The North Carolina State Board of Environmental Health Specialist Examiners. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Board and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Paul Carson, CPA

### RESPONSE:

This letter correctly sets forth the understanding of The North Carolina State Board of Environmental Health Specialist Examiners.

Management Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Board Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_