

Local Government Commission Unit Assistance List

Based on FY 2025 Audits Submitted as of June 30, 2026

The Unit Assistance List (UAL) is an oversight and assistance tool developed by Local Government Commission (LGC) staff. The UAL helps staff prioritize assistance, provide guidance, and conduct enhanced fiscal monitoring. Governments on the list also have additional statutory obligations, including training for city and county managers and lower thresholds for obtaining LGC approval of certain debt financings.

G.S. 159-34 requires local governments to have their accounts audited annually and to submit the audit to the LGC. For FY 2025, audits for municipalities and counties were due to the LGC by December 31, 2025. Because the audit provides the primary information used to evaluate a local government's financial condition, governments that did not submit the FY 2025 audit **by 6/30/2026 were automatically included on the UAL**. For governments that submitted the required annual financial audit, LGC staff reviewed the financial statements and related information for concerns in three areas: the General Fund, water and sewer operations, and internal controls. Financial circumstances vary widely among governments on the list, and inclusion does not necessarily indicate financial distress.

Unit Name	Unit Type	Location	Reason For Inclusion on UAL	Last Audit Submitted	Did LGC staff identify concerns in this area?		
					General Fund	Water/Sewer	Internal Control
Ahoskie	Municipality	Hertford County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Ansonville	Municipality	Anson County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Aulander	Municipality	Bertie County	FY 2025 audit not submitted by 6/30/26 (submitted 8/6/26)	FY 2025	Financial condition unknown at 6/30/26		
Aurora	Municipality	Beaufort County	FY 2025 audit not submitted by 6/30/26	FY 2022	Financial condition unknown - audit not submitted.		
Autryville	Municipality	Sampson County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
Ayden	Municipality	Pitt County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Bayboro	Municipality	Pamlico County	LGC audit review identified area(s) of concern	FY 2025	No	N/A	Yes
Belhaven	Municipality	Beaufort County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	Yes
Belville	Municipality	Brunswick County	LGC audit review identified area(s) of concern	FY 2025	No	N/A	Yes
Benson	Municipality	Johnston County	LGC audit review identified area(s) of concern	FY 2025	Yes	Yes	Yes
Bertie County	County	Bertie County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Bethel	Municipality	Pitt County	LGC audit review identified area(s) of concern	FY 2025	No	N/A	Yes
Beulaville	Municipality	Duplin County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	No
Black Creek	Municipality	Wilson County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
Black Mountain	Municipality	Buncombe County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	No
Boiling Spring Lakes	Municipality	Brunswick County	LGC audit review identified area(s) of concern	FY 2025	No	N/A	Yes
Bolton	Municipality	Columbus County	LGC audit review identified area(s) of concern	FY 2025	No	Yes	No
Boone	Municipality	Watauga County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		

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					General Fund	Water/Sewer	Internal Control
Bridgeton	Municipality	Craven County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Bryson City	Municipality	Swain County	LGC audit review identified area(s) of concern	FY 2025	No	Yes	No
Bunn	Municipality	Franklin County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	No
Candor	Municipality	Montgomery County	FY 2025 audit not submitted by 6/30/26	FY 2021	Financial condition unknown - audit not submitted.		
Carthage	Municipality	Moore County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Cary	Municipality	Wake County	Other financial reasons identified in the audit and findings in a report released by the Office of the State Auditor	FY 2025	No	No	No
Caswell County	County	Caswell County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Cherokee County	County	Cherokee County	LGC audit review identified area(s) of concern	FY 2025	No	N/A	Yes
Chimney Rock	Municipality	Rutherford County	LGC audit review identified area(s) of concern	FY 2025	Yes	Yes	No
Chocowinity	Municipality	Beaufort County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Clay County Water and Sewer District	Utility District or Authority	Clay County	FY 2025 audit not submitted by 6/30/26	N/A; brand new unit	Financial condition unknown - audit not submitted.		
Cliffside Sanitary District	Utility District or Authority	Rutherford County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Cofield	Municipality	Hertford County	Other financial or internal control concerns	FY 2025	No	No	No
Colerain	Municipality	Bertie County	FY 2025 audit not submitted by 6/30/26	FY 2022	Financial condition unknown - audit not submitted.		
Columbus	Municipality	Polk County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Columbus County	County	Columbus County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	No
Como	Municipality	Hertford County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Conetoe	Municipality	Edgecombe County	LGC audit review identified area(s) of concern	FY 2025	Yes	N/A	Yes
Conway	Municipality	Northampton County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Cramerton	Municipality	Gaston County	LGC audit review identified area(s) of concern	FY 2025	No	N/A	Yes
Dobbins Heights	Municipality	Richmond County	LGC audit review identified area(s) of concern	FY 2025	No	N/A	Yes
Dobson	Municipality	Surry County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Dover	Municipality	Craven County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
East Arcadia	Municipality	Bladen County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
East Spencer	Municipality	Rowan County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
Edenton	Municipality	Chowan County	LGC audit review identified area(s) of concern	FY 2025	Yes	Yes	No

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					General Fund	Water/Sewer	Internal Control
Elizabeth City	Municipality	Pasquotank County	Other financial reasons identified in the audit	FY 2025	No	No	No
Elizabethtown	Municipality	Bladen County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	No
Ellenboro	Municipality	Rutherford County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
Elm City	Municipality	Wilson County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
Engelhard Sanitary District	Utility District or Authority	Hyde County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Eureka	Municipality	Wayne County	FY 2025 audit not submitted by 6/30/26	N/A; formerly under LGC control	Financial condition unknown - audit not submitted.		
Everetts	Municipality	Martin County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Fontana Dam	Municipality	Graham County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Fountain	Municipality	Pitt County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Four Oaks	Municipality	Johnston County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Garland	Municipality	Sampson County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Gaston	Municipality	Northampton County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
Godwin	Municipality	Cumberland County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Goldston-Gulf Sanitary District	Utility District or Authority	Chatham County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Graham County	County	Graham County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Greensboro	Municipality	Guilford County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	No
Grover	Municipality	Cleveland County	LGC audit review identified area(s) of concern	FY 2025	No	Yes	No
Hamilton	Municipality	Martin County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	No
Haw River	Municipality	Alamance County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Hertford County	County	Hertford County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Hobgood	Municipality	Halifax County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Hookerton	Municipality	Greene County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	No
Hope Mills	Municipality	Cumberland County	LGC audit review identified area(s) of concern	FY 2025	Yes	N/A	No
Hot Springs	Municipality	Madison County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Kelford	Municipality	Bertie County	LGC audit review identified area(s) of concern	FY 2025	No	N/A	Yes

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					General Fund	Water/Sewer	Internal Control
Kenly	Municipality	Johnston County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
La Grange	Municipality	Lenoir County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Lake Lure	Municipality	Rutherford County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Lake Waccamaw	Municipality	Columbus County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	Yes
Lansing	Municipality	Ashe County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	No
Lewiston-Woodville	Municipality	Bertie County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Liberty	Municipality	Randolph County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	No
Lilesville	Municipality	Anson County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Linden	Municipality	Cumberland County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
Littleton	Municipality	Halifax County	FY 2025 audit not submitted by 6/30/26	FY 2021	Financial condition unknown - audit not submitted.		
Louisburg	Municipality	Franklin County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
Love Valley	Municipality	Iredell County	LGC audit review identified area(s) of concern	FY 2025	No	Yes	No
Macclesfield	Municipality	Edgecombe County	FY 2025 audit not submitted by 6/30/26	FY 2021	Financial condition unknown - audit not submitted.		
Madison	Municipality	Rockingham County	Other financial reasons identified in the audit	FY 2025	No	No	No
Madison County	County	Madison County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Martin County	County	Martin County	LGC audit review identified area(s) of concern	FY 2025	No	Yes	No
Maysville	Municipality	Jones County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Middlesex	Municipality	Nash County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Milton	Municipality	Caswell County	LGC audit review identified area(s) of concern	FY 2025	No	Yes	No
Morven	Municipality	Anson County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
Mount Olive	Municipality	Wayne County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Nashville	Municipality	Nash County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Newland	Municipality	Avery County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
Northampton County	County	Northampton County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Ossipee	Municipality	Alamance County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	No
Parmele	Municipality	Martin County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	Yes
Peachland	Municipality	Anson County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Pembroke	Municipality	Robeson County	LGC audit review identified area(s) of concern	FY 2025	No	Yes	No
Pender County	County	Pender County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		

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					General Fund	Water/Sewer	Internal Control
Pikeville	Municipality	Wayne County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Pilot Mountain	Municipality	Surry County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
Pinebluff	Municipality	Moore County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	No
Polkville	Municipality	Cleveland County	LGC audit review identified area(s) of concern	FY 2025	No	Yes	No
Powellsville	Municipality	Bertie County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Princeton	Municipality	Johnston County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Princeville	Municipality	Edgecombe County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Proctorville	Municipality	Robeson County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Randleman	Municipality	Randolph County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Red Springs	Municipality	Robeson County	LGC audit review identified area(s) of concern	FY 2025	No	Yes	No
Rich Square	Municipality	Northampton County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
Richfield	Municipality	Stanly County	LGC audit review identified area(s) of concern	FY 2025	No	N/A	Yes
Richmond County	County	Richmond County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Robbins	Municipality	Moore County	FY 2025 audit not submitted by 6/30/26	FY 2022	Financial condition unknown - audit not submitted.		
Robbinsville	Municipality	Graham County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Robersonville	Municipality	Martin County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
Rocky Mount	Municipality	Nash County	LGC audit review identified area(s) of concern	FY 2025	Yes	Yes	No
Ronda	Municipality	Wilkes County	LGC audit review identified area(s) of concern	FY 2025	No	Yes	Yes
Roper	Municipality	Washington County	LGC audit review identified area(s) of concern	FY 2025	No	Yes	No
Rowland	Municipality	Robeson County	LGC audit review identified area(s) of concern	FY 2025	Yes	Yes	Yes
Roxboro	Municipality	Person County	LGC audit review identified area(s) of concern	FY 2025	No	Yes	No
Scotland County	County	Scotland County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Scotland Neck	Municipality	Halifax County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Seagrove	Municipality	Randolph County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Sedgefield Sanitary District	Utility District or Authority	Guilford County	FY 2025 audit not submitted by 6/30/26 (submitted 9/3/26)	FY 2025	Financial condition unknown at 6/30/26		
Siler City	Municipality	Chatham County	FY 2025 audit not submitted by 6/30/26	FY 2022	Financial condition unknown - audit not submitted.		
Sims	Municipality	Wilson County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
Spindale	Municipality	Rutherford County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	No

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					General Fund	Water/Sewer	Internal Control
Spring Lake	Municipality	Cumberland County	FY 2025 audit not submitted by 6/30/26	FY 2022	Financial condition unknown - audit not submitted.		
Stantonsburg	Municipality	Wilson County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Star	Municipality	Montgomery County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Stedman	Municipality	Cumberland County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	Yes
Stokes County	County	Stokes County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Swan Quarter Sanitary District	Utility District or Authority	Hyde County	FY 2025 audit not submitted by 6/30/26	FY 2023	Financial condition unknown - audit not submitted.		
Taylorsville	Municipality	Alexander County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Taylortown	Municipality	Moore County	FY 2025 audit not submitted by 6/30/26	FY 2022	Financial condition unknown - audit not submitted.		
Teachey	Municipality	Duplin County	FY 2025 audit not submitted by 6/30/26 (submitted 9/1/26)	FY 2025	Financial condition unknown at 6/30/26		
Transylvania County	County	Transylvania County	LGC audit review identified area(s) of concern	FY 2025	No	N/A	Yes
Trinity	Municipality	Randolph County	LGC audit review identified area(s) of concern	FY 2025	No	Yes	No
Troy	Municipality	Montgomery County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Tryon	Municipality	Polk County	LGC audit review identified area(s) of concern	FY 2025	No	Yes	Yes
Tyrrell County	County	Tyrrell County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	No
Vance County	County	Vance County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes
Vanceboro	Municipality	Craven County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	Yes
Walkertown	Municipality	Forsyth County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Wallace	Municipality	Duplin County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Warren County	County	Warren County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	Yes
Waynesville	Municipality	Haywood County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Whitakers	Municipality	Edgecombe/Nash County	FY 2025 audit not submitted by 6/30/26	FY 2024	Financial condition unknown - audit not submitted.		
Wilkesboro	Municipality	Wilkes County	LGC audit review identified area(s) of concern	FY 2025	Yes	No	No
Winfall	Municipality	Perquimans County	Other financial or internal control concerns	FY 2025	No	No	No
Winton	Municipality	Hertford County	FY 2025 audit not submitted by 6/30/26 (submitted 8/6/26)	FY 2025	Financial condition unknown at 6/30/26		
Woodland	Municipality	Northampton County	LGC audit review identified area(s) of concern	FY 2025	No	No	Yes

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					General Fund	Water/Sewer	Internal Control
Yancey County	County	Yancey County	LGC audit review identified area(s) of concern	FY 2025	Yes	Yes	No
Zebulon	Municipality	Wake County	Other financial reasons identified in the audit and findings in a report released by the Office of the State Auditor	FY 2025	No	N/A	No

