



163 Depot Street  
PO BOX 456  
Ellenboro, NC 28040

**Mayor**  
Elizabeth "Liz" Blanton

**Mayor Pro-Tem**  
Lee Allen  
**Aldermen**  
Allan "Bunt" Black  
Sandra Weeks  
Bill Greene  
Pamela Padgett

**Dear North Carolina Department of State Treasurer**

**Re: Appeal for Good Cause – Noncompliance Notice for FY 2024 and FY 2025 Audits**

To the Honorable State Treasurer and the Staff of the State and Local Government Finance Division:

The Town of Ellenboro, acting through its Mayor, Town Council, and Deputy Clerk/Finance Officer, hereby submits this formal correspondence in response to the noncompliance notice issued regarding the late submission of the Town's Fiscal Year 2024 and Fiscal Year 2025 annual audits.

This letter is intended to provide a full and accurate account of the circumstances contributing to the delay, outline the corrective measures now in place, and formally request consideration for **good cause** pursuant to **G.S. 159-34(a)**.

The Town acknowledges and accepts full responsibility for the untimely submission of the required audits. The delay arose from a confluence of administrative challenges, most notably the retirement of the previous Town Clerk, who departed with incomplete financial documentation essential for audit preparations. At the time of this transition, the newly appointed Deputy Clerk/Finance Officer had not yet received formal training in municipal finance administration, annual audit preparation, or compliance with the Local Government Budget and Fiscal Control Act. These circumstances, combined with the Town's limited staffing capacity, materially impeded the timely completion of the audits.

Upon recognizing the severity of these deficiencies, the Town undertook immediate corrective action. The Town and Deputy Clerk/Finance Officer is now actively engaged with the North Carolina League of Municipalities and is currently enrolled in the AIM Program, receiving structured instruction, technical guidance, and ongoing professional development in municipal financial management. Additionally, the North Carolina League of Municipalities has retained a Certified Public Accountant for the Town to perform all necessary catch-up work, reconstruct incomplete records, and prepare both FY 2024 and FY 2025 audits for submission in accordance with State requirements.

The Town further affirms that the Deputy Clerk/Finance Officer is pursuing additional training and coursework to strengthen the Town's long-term financial administration capacity. Internal procedures have been revised to ensure that future audits are prepared and submitted in a timely and compliant manner.

The Town respectfully appeals for good cause, noting that all prior fiscal year audits—other than those for which the present noncompliance notice was issued—have been submitted to the Secretary as required under G.S. 159-34(a). The Town, in coordination with its contracted CPA, is diligently pursuing all necessary avenues to complete the FY 2024 and FY 2025 audits expeditiously and restore full compliance with statutory obligations.

The Town of Ellenboro appreciates the Department's consideration of this appeal and remains committed to strengthening its financial management practices, improving administrative continuity, and ensuring timely compliance with all future audit requirements.

Respectfully,

Town of Ellenboro Mayor  
Elizabeth "Liz" Blanton

Mayor, Town of Ellenboro