



29 June 2026

To: NC State and Local Government Finance Division and Local Government Commission.

From: Clint Mack, Robbins Town Manager

Re: Annual Audit Compliance Appeal

LGC Appeals Committee,

In accordance with G.S. 159-34, the Town of Robbins would like to submit the following evidence and timeline for consideration for appeal as submitted the prior year with additional information:

- July 2021, Robbins hires a qualified Town Manager and subsequently hires a new Finance Officer and Clerk. Robbins was three (3) years delinquent as of 1 July 2021 on annual audits.
- The Robbins town staff worked diligently with William Huneycutt CPA of *Huneycutt, Parsley, and Taylor CPAs* until December 22nd, 2022, when Mr. Huneycutt surprisingly informed the Robbins staff that his firm would no longer complete municipal annual audits, despite already receiving the Town's annual records and was working on the current audit for nearly three months.
- The Town of Robbins immediately submitted a public Request for Qualified Proposals (accounting firm) and received zero (0) proposals, which led to an independent search for a new auditor. In February 2023, Robbins signed a new contract with *Strickland and Hardee PLLC* and was assigned to Nick Wicker, CPA, with an agreed deadline for June 30th, 2023, for the fiscal year 2022 audit; however, the previous auditor (Huneycutt) provided no notes, spreadsheets, details, or explanations of adjustments other than the 2021 completed audit including stating that the files were stolen out of his vehicle and a computer crash resulted in all CPA and Town files being lost. This led to Mr. Wicker needing to recreate Robbins' entire audit portfolio which he was unwilling to complete and voided the audit contract.
- The Robbins staff have worked with LGC and followed their guidance of enrolling in the AIM program which has led to the contracting of *Beverly Strout CPA* for pre-audit services and *Mauldin & Jenkins CPA Services* who are currently completing FY2022 with a due date of 30 July 2026. Additionally, the Town has accepted an NCLM finance mentor and attended monthly training sessions to increase staff capability along with monthly meetings with our LGC representative. The Town of Robbins has complied immediately with all records, requests, and information requested by the current auditor and have assisted in every legal way possible to complete the independent audit.

We are fully confident and reassured by our CPA and auditor that the FY2022 audit is the biggest hurdle to conquer due to recreating our entire financial auditing file. After July 30th, 2026, we are working in concert with our CPA to re-audit the following years simultaneously and will be well on our way towards compliance in a much shorter timeframe hereafter.

The point of contact for this appeal is undersigned or manager@townofrobbins.com

Clint E. Mack
Town Manager
Robbins, NC.



Post Office Box 296 | 101 N. Middleton Street | Robbins | North Carolina | 27325
Phone: 910.948.2431 | Fax: 910. 948.3981