



Swansboro Tourism Development Authority Special Meeting Agenda

Town of Swansboro

Thursday, June 18, 2026

I. Call to Order

II. Approval of Minutes

- a. April 9, 2026, Regular Meeting Minutes

III. Business

- a. **FY 2026/2027 Annual Budget Presentation**
Presenter: Sonia Johnson, Finance Director

The FY 2026/2027 Budget was prepared in accordance with N.C.G.S. Chapter 159, the North Carolina Local Government Budget and Fiscal Control Act, and was presented to the Swansboro Tourism Development Authority Board on April 9, 2026. As required by state law, the budget is balanced, with all anticipated revenues and expenditures identified for FY 2026/2027.

Recommended Action:

1. Hold the Public Hearing
2. Motion to adopt FY 2026/2027 Budget Ordinance and supporting documents

IV. Board Comments

V. Adjournment

Town of Swansboro
Swansboro Tourism Development Authority
April 9, 2026, Regular Meeting Minutes

Item II - a.

In attendance: Leah Evans, Jack Harnatkiewicz, Preston Patterson, Michael Diehl, and Linda Thornley. Randy Swanson was absent.

Call to Order

Vice Chair Linda Thornley called the meeting to order at 2:30 pm.

Finance Report-(3rd Qtr. FY 24-25)

Finance Director Sonia Johnson reviewed the third quarter financial report for Fiscal Year 2024–2025. She reported a beginning fund balance of \$242,072.10, with revenues from July 1, 2025, through March 31, 2026, totaling \$77,174.50. Expenditures for the same period were \$62,174.42, resulting in a cash balance and available fund balance of \$257,072.18.

Approval of Minutes

On a motion by Mr. Diehl, seconded by Mr. Patterson the October 9, 2025, regular meeting minutes were unanimously approved.

Business

Marketing & Advertising Status Update Discussion

The marketing and advertising status update provided by Anne Marie Bass with Front Row Communications was included in the agenda packet materials that board members had received. Finance Director Johnson shared that any questions related to the update would be relayed back to Ms. Bass for further details. If members had any questions later on, Finance Director Johnson provided direction for board members to email her their questions. It was noted that Ms. Bass would be present at the budget workshop to provide detailed information on marketing efforts.

Town of Swansboro-Visitor Center Revitalization Project

Town Manager Jon Barlow, reviewed the funding request for the ongoing visitor center revitalization project. He shared that it began in 2022 with county-approved funding, leading to equipment purchases for bathrooms that have remained unused due to mold issues discovered in 2024. Manager Barlow reviewed that the situation resulted in the ability redesign the interior to accommodate more amenities like bathrooms and laundry facilities, a concern echoed by downtown merchants. The upgrade included handicap-accessible and gender-specific bathrooms, washer/dryer services, and office space. Project costs totaled \$97,760, with \$55,000 already allocated, and \$21,760 and \$21,000 sought from TDA and Onslow County TDA, respectively, with most funds covering construction.

In response to inquiries from the board, Manager Barlow clarified that there would be a code lock for 24/7 access available for transient boaters, alongside with security measures, maintenance plans, as well as regular cleaning.

On a motion by Mr. Harnatkiewicz, seconded by Mr. Patterson the funding request of \$21,000 in addition to reallocating the original request of \$30,000 which had been previously approved to support the revitalization of the Visitor Center. The motion passed unanimously.

Town of Swansboro- PirateFest Special Event

Parks & Recreation Director Anna Stanley reviewed the funding request for PirateFest operated in collaboration with Onslow County Parks and Recreation. Director Stanley shared that the event had grown to over 7,000 attendees, marking a 77% increase since 2019. She reviewed that prior year's economic impact was recorded at \$42,617, with \$40,000 attributed to daytime economic impact and \$2,000 to overnight accommodations. The request submitted was for \$2,000 designated for television advertisements, representing PirateFest's inaugural attempt into TV marketing. Parks & Recreation Director Stanley elaborated on marketing initiatives, which included in-kind radio partnerships with five stations, newspaper ads, and promotions in Our State Magazine, encompassing all community events. The proposed TV advertising would be executed through Channel 9 (WNCT), featuring 72 slots throughout the month and supplemental bonus advertising. The commercials would incorporate genuine footage from the prior year's event, supplied by a participating pirate.

In response to inquiries from the board, Director Stanley confirmed that there would be compliance with TDA branding requirements in the advertisements and that there was a net audience reach of 131,433, with different times throughout the day.

On a motion by Mr. Patterson, seconded by Mr. Harnatkiewicz, the funding request of \$2,000 for PirateFest was unanimously approved.

Town of Swansboro-Swansboro Festivals

Parks & Recreation Director Stanley presented a request for \$6,500 for two purposes: (1) the purchase of a visitor analytics software platform (City Data AI, at \$5,000 annually) to track visitor behavior, demographics, movement patterns, and event attendance; and (2) the remaining \$1,500 toward advertising and marketing for the Arts by the Sea Festival. Parks & Recreation Director Stanley reviewed that the City Data AI platform was a cost-effective alternative to Placer.ai, offering 13 location licenses and unlimited user access—allowing both the Parks & Recreation Department and the TDA's marketing contractor to utilize the data. TDA marketing contractor Ann Marie Bass provided written support for the platform, noting its potential to create a unified, data-driven approach to event planning and tourism marketing.

Board members expressed support for the concept but requested a clearer plan for how the data would be used to generate measurable outcomes for tourism, including defined key performance indicators (KPIs) and a formal reporting structure. Concerns were also

raised about the validity of cell-phone-based location data and the long-term recurring cost of the subscription. It was noted that Ann Marie Bass had not yet presented a coordinated plan for how the software would be integrated into the TDA's broader marketing strategy. The Board agreed to table the software purchase pending further planning and suggested that the \$6,500 in funding be directed toward advertising, with the software purchase to be reconsidered upon receipt of a substantive implementation plan from both the Parks & Recreation Director and the marketing contractor.

On a motion by Mr. Diehl, seconded by Mr. Harnatkiewicz, the funding request of \$6,500 was approved for advertising only, was unanimously approved.

Town of Swansboro-Tree Lighting Ceremony/Flotilla

Dockmaster Justin Webb presented a request for \$2,000 toward the purchase of a replacement Christmas tree for downtown. The existing tree, approximately 8–15 years old, had exceeded its typical 5–8 year lifespan per the manufacturer, and was experiencing deteriorating garland, failing light sockets, and increasing difficulty of assembly. A replacement tree from the Town's long-standing vendor was quoted at \$14,419.74 after the post-Christmas discount period (approximately 33% off), compared to the full retail price of approximately \$21,000. The plan was to wait until January to place the order, allowing the current tree to be used for one additional season while capturing the maximum discount. The Town's proposed FY 2026–2027 budget would fund the remainder of the purchase, including shipping.

On a motion by Mr. Diehl, seconded by Mrs. Evans, the funding request for \$2,000 towards the cost of a replacement Christmas Tree downtown was unanimously approved.

National Travel & Tourism Week

Finance Director Johnson presented a request for \$300 to reimburse Kelley Brown for travel expenses associated with attending the National Travel and Tourism Week event on May 7–8, 2026. Mrs. Brown address the board sharing that she planned to represent Swansboro at the event by distributing promotional materials and operating a prize basket featuring items from downtown merchants, with a QR code and paper ballot system to collect visitor contact information for future event marketing.

On a motion by Mr. Harnatkiewicz, seconded by Mr. Diehl, the reimbursement request of \$300 to Kelly Brown for travel expenses was unanimously approved.

Proposed FY 2026-2027 Budget

Finance Director Johnson presented the proposed FY 2026–2027 budget. It was noted that the TDA's auditor had informed the Town that he would no longer be providing audited services, and that an RFP would be issued to see a replacement. The audit line item was

increased from \$3,000 to \$6,000 as a precautionary measure. It was also noted that the marketing contractor's fees had increased by approximately 15%. The budget as submitted reflected all requests received, with the understanding that adjustments would be made at the upcoming budget workshop.

Set Date to hold a public hearing/adoption

Pursuant to G.S. 159-12(b), Finance Director Johnson advised that a public hearing must be held prior to adoption of the budget ordinance. The Board discussed scheduling a budget workshop with the marketing contractor present, to be followed by a public hearing and formal budget adoption.

By consensus the board agreed to hold another special meeting on May 7, 2026, for further budget discussion and/or the public hearing.

Board Projects/Discussion Items

Mr. Diehl raised the question of how the Town planned to connect with transient boaters who moor or anchor in Swansboro waters but do not make formal dock reservations, noting that this population would benefit from—and arguably be entitled to use—the planned Visitor Center shower and bathroom facilities. He recommended that the Town develop a proactive system for reaching and charging these visitors prior to the facility's opening, rather than addressing it after the fact. It was noted that the Dockmaster's existing reservation software (ActiveNetwork/Dockmaster) had mooring management capabilities that could be utilized. Dockmaster Webb and Town Manager Barlow acknowledged the concern and agreed to give it further consideration.

Adjournment

ON a motion by Mr. Diehl, seconded by Mr. Harnatkiewicz the meeting adjourned at 4:02 pm.



Tourism Development Authority Meeting Agenda Item Submittal

Item To Be Considered: **FY 2026/2027 Annual Budget Presentation**

Board Meeting Date: **06/18/2026**

Prepared By: **Sonia Johnson, Finance Director**

Overview: The FY 2026/2027 Budget was prepared in accordance with N.C.G.S. Chapter 159, the North Carolina Local Government Budget and Fiscal Control Act, and was presented to the Swansboro Tourism Development Authority Board on April 9, 2026. As required by state law, the budget is balanced, with all anticipated revenues and expenditures identified for FY 2026/2027.

The proposed budget includes an appropriation of \$15,545 from fund balance. Additionally, the Town's previous auditor notified staff that he would no longer be providing audit services to governmental entities. As a result, the Finance Department issued Requests for Proposals (RFPs) for audit services on April 10, 2026, and received two proposals.

After reviewing the proposals, staff recommends the selection of Anderson Smith & Wike, PLLC to perform the Town's audit services. The firm has more than 25 years of accounting experience, with a significant portion of that experience dedicated to serving governmental entities.

The proposed fee to audit the fiscal year ending June 30, 2026, is \$3,000.

Background Attachment(s):

1. Budget Message
2. Proposed Budget (Revised)
3. Budget Ordinance
4. Front Row Communications Marketing & Advertising Budget FY 26-27
5. Audit Contract/Engagement Letter-Anderson Smith & Wike, PLLC

Recommended Action:

1. Hold the Public Hearing
2. Motion to adopt FY 2026/2027 Budget Ordinance and supporting documents

Action: _____

**SWANSBORO TOURISM DEVELOPMENT AUTHORITY
BUDGET MESSAGE
FY 2026-2027**

To: Board of the Swansboro Tourism Development Authority
From: Sonia Johnson, Finance Director

OVERVIEW

The Town of Swansboro levied a 3% Room Occupancy Tax effective September 1, 2011. The revenue received from this tax is being used to help promote, market, and enhance the travel and tourism segment of the local business economy. The Town is currently receiving monthly collections from businesses and online booking sites.

REVENUES

In projecting revenues for the 2026-2027 fiscal year, an analysis was done on the actual revenues received during the period July 2025 thru March 2026. Based on these collections, and estimating collections for the remainder of the fiscal year, a calculation was performed and the revenues determined accordingly.

APPROPRIATIONS

Based on the estimated revenues, the budget for appropriations was determined. Appropriations have been made for professional services, supplies, travel, insurance, and other tourism-related expenses.

SUMMARY

In summary, the proposed budget is the result of our best efforts to project future revenues and expenses based on activity from the past several months. Changes may be warranted as the year progresses. Overall, this is a sound fiscal budget, and includes information that will provide adequate guidelines to the Authority.

Respectfully submitted,

Sonia Johnson
Finance Director

SWANSBORO TOURISM DEVELOPMENT AUTHORITY

Proposed Budget (Revised)

FISCAL YEAR 2026-2027

<u>REVENUES</u>			
70-300-320309	Donations	\$ 5,600	Swansboro Downtown Merchants
70-300-399991	Fund Balance Appropriation	\$ 15,545	Assigned Fund Balance
70-300-390950	Transfer from General Fund	\$ 110,000	Net proceeds, room occupancy tax
Total Revenues		\$ 131,145	

<u>EXPENSES</u>			
70-800-501910	Services - Auditor	\$ 3,000	Annual fee for required audit per statute
70-800-503910	Advertising / Promotions:		
	Front Row Communications	\$ 31,668	Marketing/Advertising Services
	General advertising	\$ 35,982	(Front Row Communications-Proposed Marketing, Advertising, and Tourism Support)
	Contingency Fund	\$ 7,528	Marketing Contingency Budget
	Downtown Merchants	\$ 5,600	Swansboro by Candlelight FY 26/27
70-800-502995	Administrative Services	\$ 4,100	Town of Swansboro-Administrative Services
70-800-502010	Supplies	\$ 500	Misc. office supplies, forms, books, binders, postage, checks, etc.
70-800-503100	Travel / Conference	\$ 1,500	Travel expenses
70-800-504540	Insurance	\$ 250	Bond for Finance Officer
70-800-504910	Dues and Subscriptions	\$ 350	Membership fees to various organizations
70-800-507910	Grants-Promote Tourism-Awarded (Marketing)	\$ 4,000	Marketing Grants only - 2/3 Promote Tourism Related Expenses
70-800-507920	Grants Tourism-(Capital)	\$ 36,667	"Capital" grants only - 1/3 Tourism Related Capital Expenses
Total Expenditures		\$ 131,145	

Airport Advertising-every year to be moved from Capital Grant line item	\$5,000.00	Per Meeting Minutes 07/17/14
Total Committed FY 26/27	\$5,000.00	
Remaining "Capital" funds available	\$ 31,666.67	

Note: Section 6 of the Resolution Establishing the Swansboro TDA states that 2/3 of tax must be used to "promote travel and tourism", and the remaining funds may be used for "tourism-related expenditures". According to the definitions in the resolution, "promote travel and tourism" includes advertising and administrative expenses, and "tourism-related expenditures" include those designed to increase the use of lodging facilities or to attract tourists to the town, including capital expenditures.

For budget purposes, the line items shaded in blue are the "promote travel & tourism" expenses = 2/3 of total ; the line items shaded in red are the "tourism-related expenditures" = 1/3 of total.

SWANSBORO TOURISM DEVELOPMENT AUTHORITY
BUDGET ORDINANCE
FY 2026– 2027

BE IT ORDAINED by the Swansboro Tourism Development Authority of Swansboro, North Carolina, that, following a duly advertised public hearing, the following annual budget ordinance is adopted to estimate revenues and make appropriations for the financial operations of the Swansboro Tourism Development Authority for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Section I. Revenues. The following revenues are estimated to be available for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Net Proceeds, Room Occupancy Tax	\$110,000
Donations	\$ 5,600
Assigned Fund Balance	<u>\$ 15,545</u>
Total Revenues:	\$131,145

Section II. Expenses. The following amounts are hereby appropriated to carry out the duties and responsibilities of the Tourism Development Authority for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Travel and Tourism-Related Expenditures	\$131,145
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Section III. Distribution. Copies of this budget ordinance shall be furnished to the finance officer of the Authority and, for information, to the Board of Commissioners and Town Manager of the Town of Swansboro.

Section IV. This ordinance shall become effective on July 1, 2026.

Adopted by the Swansboro Tourism Development Authority, June 18, 2026.

**SWANSBORO TOURISM
DEVELOPMENT AUTHORITY**

Randy Swanson, Chair

ATTEST: _____



Swansboro

Friendly City by the Sea

2026/2027

REVISED PROPOSED PLAN & BUDGET



Presented by: Anne Marie Bass, Front Row Communications
June 1, 2026



Dear Board Members:

As a follow-up to the May budget discussion, I've provided updated media options while keeping the FY 2026/2027 marketing and advertising budget in line with last year (approximately \$73,000).

There are three digital options that can extend reach beyond our current mix:

Option 1: Coastal Virginia Magazine (Hampton Roads Metro Area) Digital Bundle – recommended first choice (closer Virginia drive-market – for last minute trips and weekend getaways.)

Option 2: NC Tripping Site Visit & Social Media Package – adds depth and storytelling reaching our core NC drive markets

Option 3: Northern Virginia Magazine (NoVA & Washington, DC Metro Area) Digital Bundle – longer drive-market reach, higher-income audience and a potential for longer stays.

In addition, our Meta (Facebook/Instagram) advertising will continue to support measurable market testing (for example: Danville, VA and Asheville, NC) while helping grow our e-newsletter audience through campaign engagement and contest entries.

Note: While direct mail can be effective for local retail and restaurant promotion, leisure travelers increasingly research destinations online over time. This revised plan prioritizes cost-effective, measurable digital placements that support ongoing engagement and trip consideration.

Please let me know if you have any questions, or if you'd like me to refine the recommendation further.

Thanks,

Anne Marie



Virginia is our strongest out-of-state market.

The most visited pages confirm that visitors are seeking event information, attractions, shopping opportunities, and ongoing destination updates through the Visit Swansboro e-newsletter (Latest News).

Website Traffic Sources:

Organic Search – 46.7%

Organic Social – 17%
(good social media content generating website visits)

Paid Social – 20.4%

Top 10 States (Past 24 Months)

[-] Region +		↓ Active users
<input checked="" type="checkbox"/>	Total	139,664 100% of total
<input checked="" type="checkbox"/>	1 North Carolina	84,845 (60.75%)
<input checked="" type="checkbox"/>	2 Virginia	11,927 (8.54%)
<input checked="" type="checkbox"/>	3 Georgia	7,866 (5.63%)
<input checked="" type="checkbox"/>	4 Florida	6,205 (4.44%)
<input checked="" type="checkbox"/>	5 New York	4,611 (3.3%)
<input type="checkbox"/>	6 Ohio	3,264 (2.34%)
<input type="checkbox"/>	7 South Carolina	3,114 (2.23%)
<input type="checkbox"/>	8 Pennsylvania	2,803 (2.01%)
<input type="checkbox"/>	9 Michigan	2,690 (1.93%)
<input type="checkbox"/>	10 Indiana	2,207 (1.58%)

Top 10 Pages (Past 24 Months)

[-] Page title and screen class +		↓ Views
<input checked="" type="checkbox"/>	Total	243,862 100% of total
<input checked="" type="checkbox"/>	1 Welcome to the Town of Swansboro NC	35,037 (14.37%)
<input checked="" type="checkbox"/>	2 Swansboro by Candlelight -	15,638 (6.41%)
<input checked="" type="checkbox"/>	3 Mullet Festival of North Carolina - 2024	14,320 (5.87%)
<input checked="" type="checkbox"/>	4 Swansboro Pirate Fest	12,120 (4.97%)
<input checked="" type="checkbox"/>	5 Swansboro Christmas Flotilla	11,088 (4.55%)
<input type="checkbox"/>	6 Swansboro Independence Day Celebration -	10,021 (4.11%)
<input checked="" type="checkbox"/>	7 Latest News Visit Swansboro	9,060 (3.72%)
<input type="checkbox"/>	8 Historic Downtown Shopping in Swansboro	8,763 (3.59%)
<input type="checkbox"/>	9 Mullet Festival of North Carolina - 2025	7,487 (3.07%)
<input type="checkbox"/>	10 Hammocks Beach State Park -	6,195 (2.54%)




SWANSBORO TDA / FY 2026-2027 // PROPOSED Marketing, Advertising, Tourism Support

Media / Advertiser / Element		Budgeted	Actual	Remaining	Description
PRINT COLLATERAL	2027 Merchant & Restaurant Guide - Printing Estimate (based on prior years actual) - Spring (April 2027)	950.00			8.5" x 14" size double gate, 7,000 quantity, specs: 80# gloss text - in market piece sent to 14 NC Welcome Centers
	2026 Merchant & Restaurant Guide - Printing Estimate (based on prior years actual) - Fall (October 2026)	815.00			8.5" x 14" size double gate, 5,000 quantity, specs: 80# gloss text - in market piece sent to 14 NC Welcome Centers
WEBSITE	Dream Host - 2026/2027 Annual website hosting & Maintenance Plan	1,788.00			Assumes \$239.88 for Annual Hosting + Monthly Management Fee - \$129/month
WEBSITE	Misc. Tech Needs for Website - Estimate	800.00			Care & Feeding, Tech Issues, Airbnb & VRBO pages, Plugin Support
EBLAST SOFTWARE	Constant Contact License - Estimate	1,008.00			Annual Price is \$83.30/month - a Non Profit / Advance Pay discount may apply. Current Tier 2500-5000 emails
PRINT AD	2026/2027 Our State Magazine - Print Ads - Coast Host Section Ads	8,550.00			5 ADS TOTAL: 1/3 Pag Ad - Sept '26; 1/6 Page Ad Size - Oct '26, Mar '27, May, '27 Jun '27
DIGITAL ADS	2026/2027 Our State Magazine - Sponsored Eblasts	4,950.00			3 EBLASTS: Sunday Morning Read - Dates TBD



SWANSBORO TDA / FY 2026-2027 // PROPOSED Marketing, Advertising, Tourism Support

	Media / Advertiser / Element	Budgeted	Actual	Remaining	Description
DIGITAL ADS	2026/2027 Facebook & Instagram Advertising <i>assumes \$2000 incl. from Swansboro Festivals (\$400/per event)</i>	8,000.00			From July 1, 2026 to June 30, 2027 <i>added \$1000 to increase spend in Danville, VA Metro area</i>
PRINT ADS	2026/2027 Raleigh Magazine - Print Ads - Travel Section	2,000.00			3 ADS TOTAL: July/Aug 2026 (Annual Travel Issue) - Half Page ; Feb 2027; April 2027 - 1/4 Page
PRINT ADS	2026/2027 Raleigh Magazine - Print Ads - November 2026 Issue	1,500.00			1 AD: Full Page - Special Travel Section
DIGITAL ADS	2026/2027 Raleigh Magazine - Banner Ad Placements on Site	600.00			2 PLACEMENTS: August & September 2026 - \$300/per month
MEMBERSHIP	2027 NC Coast Host Membership Dues	350.00			Regional Tourism Organization Renewal
VIDEO PLACEMENT	OAJ Airport 2026/2027 - Video Placement	5,000.00			Update Video Asset - per contract with Honeycutt Advertising
SERVICES	Marketing Strategy, Management & Execution Retainer \$2639/month	31,668.00			
OPTIONS	Remaining Funds Available Towards Options 1, 2 or 3	5,021.00			
	GRAND TOTAL	73,000.00			
	Approved Amount - TBD (based on Options & Board Selections)				
	2026/2027 Approved Marketing Contingency Budget	5,000.00			
	<i>Additional Expenditures</i>				
Starting Contingency	ADD \$2528 - Rollover from Unspent 2025/2026 Funded Contingency	7,528.00			



Summary of (3) NEW Media Options

Option 1: Coastal Virginia Magazine (CoVA) - \$3,680

Market: Hampton Roads Metro (Southside + Peninsula communities)

Includes a combination of digital display + targeted customized Swansboro-specific emails to their subscribers

- Reach a nearby VA drive-market audience – 3.5 hours away
- Weekend getaways + signature events (easy “yes” distance)
- This is our closest Virginia market.

Option 2: NC Tripping – Digital Influencer Package - \$4,700

Market: North Carolina (statewide reach; audience already travel-minded)

NC Tripping creates and shares Swansboro content through their owned channels — helping inspire trips through storytelling and social engagement. Includes site visit, short-form video creation + a social post package (content created and distributed by NC Tripping)

- Add fresh awareness + strong engagement inside our core NC drive markets with reach throughout all of North Carolina
- Strengthening what’s already working in NC (events, seasonal trips, “things to do”)
- This is the best “depth” option (not a new geography).

•Option 3: Northern Virginia Magazine (NoVA) - \$6,200


Market: Northern VA/Washington, DC Metro (Arlington/Alexandria + Fairfax/Loudoun/Prince William/Stafford)

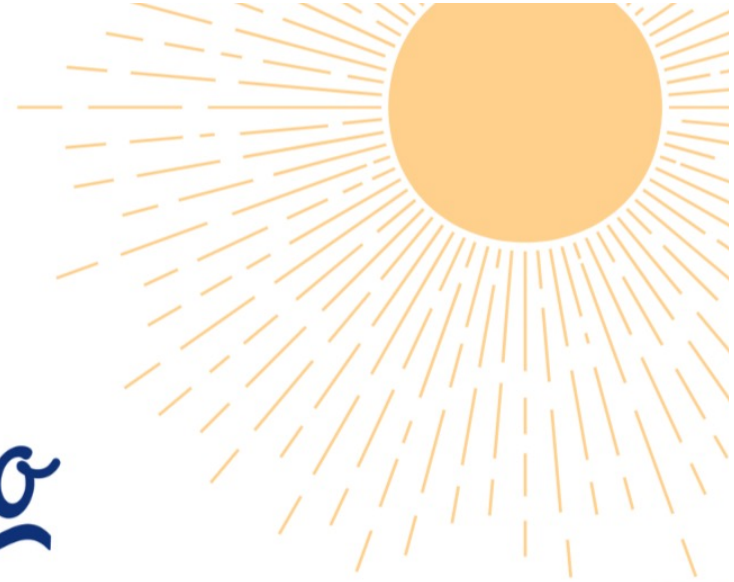
Includes a combination of digital display + targeted email newsletter placements

- Extend reach into a higher-income Northern Virginia DC metro area – 5-6 hours away
- Longer-lead trip planning + higher-spend vacation travelers, longer stays
- Budget note: Highest cost of the three; would require funds beyond the remaining \$5,021



2025/2026 STDA Approved Contingency Budget – Snapshot – UPDATED 6.01.26

	2025/2026 Approved Marketing Contingency Budget	3,500.00		
	<i>Additional Expenditures</i>			
Starting Contingency	ADD \$3295 - From Originally Proposed & Approved Option 1 Amount	6,795.00	7.1.25	
	Fall 2025 Merch & Rest Guide Shipping to Welcome Centers - EST	450.00	complete	
	Spring 2026 Merch & Rest Guide Shipping to Welcome Centers - EST	450.00	Spring '26	
	Fall 2025 Merch Guide - Design Refresh & Update	400.00	complete	
	Promotional Gift Cards - Fall 2025 Contest Giveaway	150.00	complete	
	Swansboro by Candlelight - Photography - \$450 (Wick Smith)	450.00	complete	
	Raleigh Magazine - Additional 2 Eblasts - Holiday/Nov 2025	450.00	complete	
	Dreamhost - Website Hacking Repair Services	199.00	complete	
	Promotional Gift Cards - Spring 2026 Beach Adventure Getaway Contest - \$100 The Boro + \$50 Other Merchants	150.00	complete	
	Spring 2026 Merch Guide - Design Refresh & Update	400.00	complete	
	Blue Water Beacon 2026/2027 Ad Space (Return of Pub from 2025)	900.00	complete	
	Qty 3 - Swansboro Swag Bags + Elements - I-95 Welcome Ctr Days (Years 2026 & 2027) & Spring 2026 Getaway Contest Prize Package	200.00	complete	
	ADD Postage credit of \$232.08 (Spring Merch Guides)	232.08	complete	5.18.26
	Meta Ads - Additional for ABTS & Coastal Giveaway Contest	300.00		5.30.26
	BALANCE TO DATE - 6.01.2026	2,528.08		



Swansboro
Friendly City by the Sea

**APPENDIX
(REFERENCE)**





OPTION 1. Coastal Virginia Magazine (Digital)

Currently up to 81,000 subscribers

- (2) Customized Exclusive Eblasts to Subscriber
 - Spring & Fall Seasons
- (4) Featured Events
 - Mullet Festival, Candlelight, Thanksgiving Weekend Getaway/Christmas Flotilla, ABTS or PirateFest

Supported by Facebook & Instagram campaigns we will run in tandem reaching Coastal Virginia region.

Investment: \$3,680

Remainder Amount of \$1341 of the \$5021 available - applied to one of these additional media placements:

- 4th Our State Sunday Morning Read Eblast
- April '27 1/6 page print ad in Our State
- Supplement Meta Ads budget – i.e. Asheville, NC and Danville, VA areas

CoVa Scene E-Newsletter Program

Short, sweet and easy to read

With a highly loyal following of *Coastal Virginia Magazine* readers, CoVa Scene reaches the perfect audience to promote your event, getaway or business.

Published every Thursday, the *Coastal Virginia Magazine* CoVa Scene newsletter is sent out weekly to 70,000+ subscribers. Every edition will showcase the area's most anticipated upcoming events.

CoVa Scene is a stand-alone purchase; no print is associated with this program.



Coastal Virginia Magazine 7 Media Kit 2026

SPECS & PRICES:

Featured Event: \$300 *
Includes 40 words of copy, one image (384w x 275h) and a link.

Banner Ad: \$100 *
Banner size is 300(w) x 250(h) and links directly to your website.

**Produced based upon client supplied copy, image and client provided link.*

Customized Email to Subscribers: \$1,240

Custom email promoting your events, services and/or special announcements. Produced to your approval.



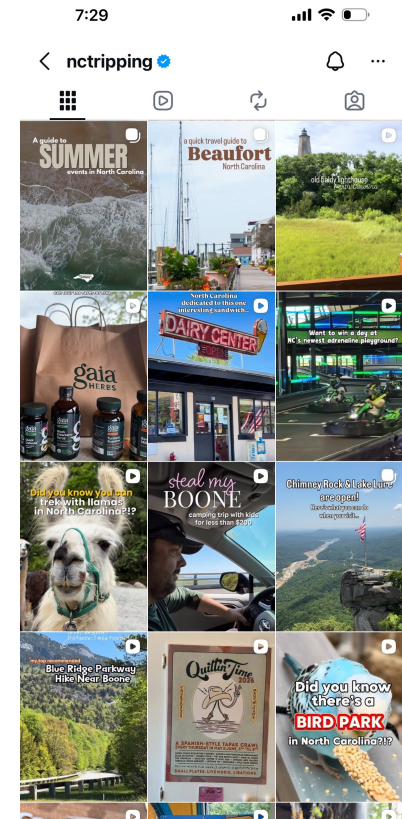
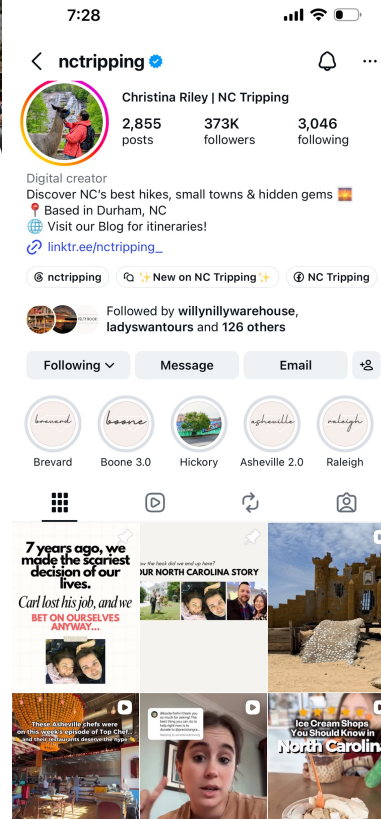
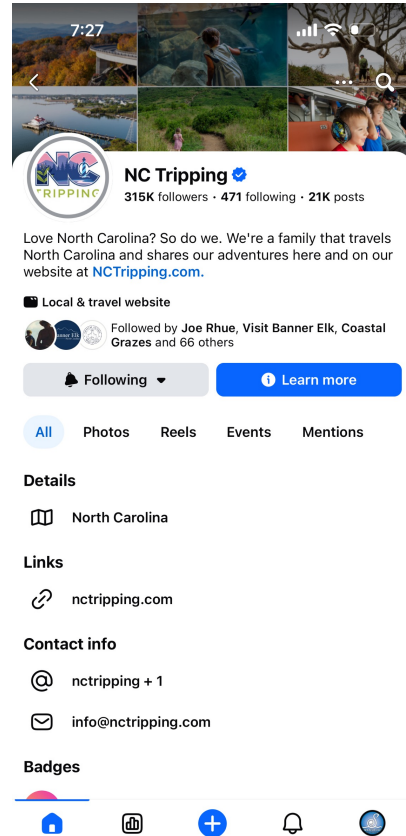
OPTION 2. NC Tripping – Digital Influencer

- Site visit to Swansboro to capture and create new fresh content
- (1) :30 to :60 original video posted to social platforms
- (1) :15 trending video (NC Tripping maintains editorial control)
- (1) Photo Carousel Post on Insta and Facebook

Insta Stories, Analytics Report included

Total Investment: \$4,700

Remainder Amount of \$321 of the \$5021 available – could be applied supplement Meta Ads budget





OPTION 3. Northern Virginia Magazine (Digital)

36,000 subscribers to Travel focused list

- (4) Newsletters Sponsorships
 - May, June, July, October
- (4) Digital Banner Ads
 - Medium Size; Same months as newsletter placements

Supported by Facebook & Instagram campaigns we will run in tandem reaching NoVA and Metro DC area

Investment: \$6,120

Additional amount of \$1099 (above the \$5021) will be deducted from funded contingency.

2026 Ratecards

Newsletter Sponsorships

Rates & Specifications

Rates are per newsletter.

TITLE	DISTRIBUTION	OPTED-IN SUBSCRIBERS	1X	3X
Education	Second and last Monday of the month	19,000+	\$680	\$610
Family	Every Thursday	25,000+	\$610	\$530
Food & Drink	Every Friday	53,000+	\$980	\$820
Home & Real Estate	Every Tuesday	25,000+	\$820	\$680
Daily Newsletter	Daily Monday through Friday	46,000+	\$980	\$820
Things to Do	Every Monday and Thursday	57,000+	\$980	\$820
Travel	Second and fourth Wednesday of the month	36,000+	\$900	\$750

Material Submission

Ads submitted that do not follow the submission specifications will not be placed until the problem has been corrected.

IMAGE FILE FORMATS:
JPEG & PNG

IMAGE FILE SIZE:
300 KB
600px (w) x 400px (h)

LINKS: Supply the exact URL the sponsorship should link to.

FILE DELIVERY: Email the files to ONLINEADS@NORTHERNVIRGINIAMAG.COM. Please use your company name when naming the file.

Assets need to be in no later than 10 business days before the newsletter is sent out.

Package Includes

NATIVE AD

- Headline
- Image
- 30 words of copy
- URL for headline, image and copy

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EMAIL: advertising@NorthernVirginiaMag.com

Average Household Income*

\$380,000

PRINT CIRCULATION*

35,000

TOTAL READERSHIP*

130,000+

NorthernVirginiaMag.com | 14901 Beale Drive, Suite 307 | Chantilly, VA | Office 703.288.0284 | Fax 703.288.0203 *Source: 2023 Audience Survey / Data Axle

AD SIZE	1X	6X	12X
Medium Rectangle	\$780	\$650	\$580
Skyscraper Banner	\$1,300	\$1,170	\$1,040
Leaderboard Banner	\$1,640	\$1,500	\$1,270
Native Ad	\$2,120	\$1,960	\$1,640

742,000+

MONTHLY PAGE VIEWS

383,000+

UNIQUE MONTHLY VISITORS

The	Governing Board Tourism Development Authority Board
of	Primary Government Unit Town of Swansboro Tourism Development Authority
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name Anderson Smith & Wike PLLC
	Auditor Address PO Box 1169, Elon, NC 27244

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/26	Date Audit Will Be Submitted to LGC 12/31/26
-----	--------------------------------	---

Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by “U.S. Auditing Standards – AICPA (Clarified),” referred to as generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under audit. This audit and all associated audit documentation may be subject to review by federal and State agencies in accordance with federal and State laws, including the staff of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards* (2018 revision or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and to the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon the Auditor's receipt of an updated peer review report. If the audit firm receives a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an Auditor issues an AU-C §260 report, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "Governance Letter," LGC staff does not require the report to be submitted unless the Auditor cites significant findings or issues from the audit, as defined in AU-C §260 paragraphs 12 - 14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal Single Audit Act and the State Single Audit Act. This does not include fees for any pre-issuance reviews that may be required by the North Carolina Association of Certified Public Accountants (NCACPA) Peer Review Committee or North Carolina State Board of CPA Examiners (see Paragraph 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

14. In accordance with G.S. 159-34, the Finance Officer of the Unit is responsible for filing the audited financial statements with the Secretary of the Local Government Commission.

The Auditor may upload the audit report and related documents through the LGC's electronic submission system; however, submission shall not be deemed complete until the Finance Officer has reviewed and certified the submission.

The Auditor, Finance Officer, other Unit staff member designated by the Finance Officer, or a third party approved by the Unit may enter all Data Input Report information except the information on the "transmittal doc info" tab. The "transmittal doc info" tab must be completed by the Auditor.

The Finance Officer shall review, approve, and certify the accuracy and completeness of the Data Input Report (DIR) in the LGC's LOGOS system prior to LGC review, regardless of whether the DIR is prepared by the Auditor or the Unit.

Finance Officer certification is required for any corrected or revised submissions.

Finance Officer certification of the DIR shall be completed in a timely manner following notification that the DIR is ready for review and within time frames prescribed by the LGC. Failure to complete certification in a timely manner may result in the audit being considered late due to unit action rather than auditor performance.

The Auditor shall conduct the audit in accordance with generally accepted auditing standards and shall ensure that the financial statements are prepared in accordance with generally accepted accounting principles as of the fiscal year end. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented in required supplementary information, separate from the basic financial statements, and shall not be included in the audit opinion. The Auditor shall confirm that such information reconciles to the financial statements and is consistent with applicable accounting guidance and any LGC reporting requirements.

The Finance Officer shall certify in a timely manner that all data inputted in LOGOS used for preparation of the financial statements and required supplementary information is complete and accurate.

For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and preaudited if the change includes a change in audit fee (preaudit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Paragraph 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in The Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and Finance Officer also shall be included on this contract.
20. The contract shall be executed, preaudited (preaudit requirement does not apply to hospitals) and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. The Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if the Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 or 2024 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, the Auditor must document and include in the audit workpapers how the Auditor reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The Auditor shall present the audited financial statements including any compliance reports to the Government Unit's Governing Board or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary of the LGC. The Auditor's presentation to the Governing Board or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the Auditor, and any other issues related to the internal controls or fiscal health of the Government Unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the Auditor regarding internal controls as required by current auditing standards;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the Governing Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Paragraph 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and Units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>.

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.

34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03. 0502.

For contracts with an anticipated audit submission date exceeding six months after fiscal year end, please use this space to explain the reason for the late submission, as required by Paragraph 6 of this contract form:

FEEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Paragraph 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

If applicable: The individual at the Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	Title and Unit / Company:	Email Address:
Sonia Johnson	Finance Officer	sjohnson@ci.swansboro.nc.us

OR Not Applicable (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Paragraphs 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit firm for correction.

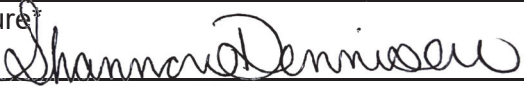
4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the Unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in Rule 20 NCAC .0503 shall be submitted to the Secretary of the LGC for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	Town of Swansboro Tourism Development Authority
Audit Fee (financial and compliance if applicable)	\$ 3,000
Fee per Major Program (if not included above)	\$ 0
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 0
All Other Non-Attest Services	\$ n/a
TOTAL AMOUNT NOT TO EXCEED	\$ 3,000

Discretely Presented Component Unit	N/A
Audit Fee (financial and compliance if applicable)	\$ n/a
Fee per Major Program (if not included above)	\$ n/a
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ n/a
All Other Non-Attest Services	\$ n/a
TOTAL AMOUNT NOT TO EXCEED	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Anderson Smith & Wike PLLC	
Authorized Firm Representative (typed or printed)* Shannon Dennison	Signature 
Date* 06/11/26	Email Address* sdennison@asw-cpa.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Swansboro Tourism Development Authority	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	06/18/26
Mayor/Chairperson (typed or printed)* Randy Swanson	Signature*
Date	Email Address* icehousewaterfront@gmail.com

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by The School Budget and Fiscal Control Act.

Sum Obligated by This Transaction:	\$ 3,000
Primary Governmental Unit Finance Officer* (typed or printed) Sonia Johnson	Signature*
Date of Preaudit Certificate*	Email Address* sjohnson@ci.swansboro.nc.us

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU* N/A	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

DPCU – PREAUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by The School Budget and Fiscal Control Act.

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Preaudit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

PRINT



ANDERSON SMITH & WIKE PLLC

Certified Public Accountants

June 11, 2026

Town of Swansboro
Tourism Development Authority
601 W. Corbett Ave
Swansboro, NC 28584

We are pleased to confirm our understanding of the services we are to provide for the Town of Swansboro Tourism Development Authority for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund, and the disclosures, which collectively comprise the basic financial statements of the Town of Swansboro Tourism Development Authority as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Swansboro Tourism Development Authority'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 Town of Swansboro Tourism Development Authority's RSI in accordance with auditing standards generally accepted in the United States of America. 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 U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedules, and related notes – General Fund

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. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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 risk(s) of material misstatement as part of our audit planning: management override of controls and revenue recognition.

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 Town of Swansboro Tourism Development Authority’s compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

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 with the oversight of those charged with governance.

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 government’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. 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.

Other Services

We will also prepare financial statements of the Town of Swansboro Tourism Development Authority 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.

Engagement Administration, Fees and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing and will provide copies of reports or other documents, where requested.

We will provide copies of our reports to the Town of Swansboro Tourism Development Authority; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

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 an oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office. 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 aforementioned parties. These parties may intend or decide to distribute the copies of information contained therein to others, including other governmental agencies.

Shannon M. Dennison is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in June 2026 and to issue our reports no later than December 31, 2026.

Our fees for these services will be at our standard hourly rates and will not exceed \$3,000. 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. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. 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(s). 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

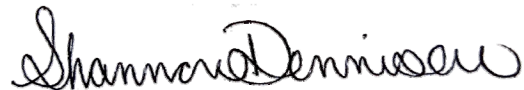
We will issue a written report upon completion of our audit of the Town of Swansboro Tourism Development Authority's financial statements. Our report will be addressed to management and those charged with governance of the Town of Swansboro Tourism Development Authority. Circumstances may arise in which 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.

You have requested that we provide you with a copy of our most recent external peer review report and any letter of comment, any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the Town of Swansboro Tourism Development Authority 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,

Anderson Smith & Wike PLLC



Shannon M. Dennison, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Town of Swansboro Tourism Development Authority.

Finance Officer signature: _____ Date: _____

Board Chair signature: _____ Date: _____

Report on the Firm's System of Quality Control

To the Partners of Anderson Smith & Wike, PLLC and the Peer Review Committee, Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Anderson Smith & Wike, PLLC (the firm) in effect for the year ended March 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act, and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Anderson Smith & Wike, PLLC in effect for the year ended March 31, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Anderson Smith & Wike, PLLC has received a peer review rating of *pass*.

Dean Dorton Allen Ford, PLLC

Dean Dorton Allen Ford, PLLC

August 28, 2025