

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: November 19, 2025

SUBJECT: Henderson County Audit Results for the Fiscal Year Ended June 30, 2025

PRESENTER: Samantha R. Reynolds, Financial Services Director
Randall L. Cox, Finance Director
Daniel Gougherty, Cherry Bekaert

ATTACHMENT: No

SUMMARY OF REQUEST:

Daniel Gougherty, Director with our external audit firm Cherry Bekaert, will provide a brief executive summary presentation of the audit results and financial statements for the fiscal year ended June 30, 2025. Mr. Gougherty and Randall Cox, Henderson County Finance Director, will be available to answer any questions for the Board of Commissioners and Management may have regarding the results of the audit.

The Annual Comprehensive Financial Report (ACFR) has been issued. Once the 2025 Federal Compliance Supplement has been issued by the United States Office of Budget and Management (OMB), Compliance Letters will be completed and both will be submitted to the Local Government Commission (LGC) for final approval as required.

The final report will be placed on the County's website for the public to view and in the main branch of the public library.

BOARD ACTION REQUESTED:

The financial statements and audit results for the fiscal year ended June 30, 2025 are being presented as information to the Board of Commissioners and Management. No Board action is being requested or required.

Suggested Motion:

No motion suggested.