

Workshop Session – April 19, 2022

The Graham County Board of Commissioners met Tuesday, April 19, 2022, at 5:00 p.m. in the Graham County Community Building located at 196 Knight Street Robbinsville, NC for their regular workshop session. All board was present. Also present, Manager Jason Marino, Finance Director Becky Garland, and Clerk Kim Crisp. Present by phone, Holly Turner with Turner & Company CPAs P.A.

1. Chair Orr called the workshop to order.
2. Chair Orr asks for approval of the agenda. Commissioner Eller made the motion to approve the agenda. Commissioner Cody seconded this motion. Vote unanimous.
3. Chair Orr asks Finance Becky Garland to proceed with the updates on the Audit. Director Garland stated that Holly Turner was on the phone to speak with the board and her company has been doing the county's audits for several years now and is happy to report no issues have been found.
4. Ms. Turner stated that they were able to express a "clean opinion" in the audit report for the year ended June 30, 2021, which is the best opinion for the County to receive. Ms. Turner stated no instances of noncompliance or other matters were identified and no material weaknesses or significant deficiencies were disclosed.
5. Ms. Turner stated that the results of their tests disclosed no instances of noncompliance or other matters that were required to be reported under the State Single Audit Implementation Act. Ms. Turner stated that there were no budget violations and there was a positive effect on net position and the total debt decreased by \$600,049.00 (14.84%).
6. Ms. Turner stated that the county's fund balance available in the general fund was \$8,078,494.00 while the total fund balance reached \$9,435,867.00. Ms. Turner stated that after a net increase in fund balance approximately 43.38% of this total amount, or \$5,530,584.00 is restricted or non-spendable.
7. Ms. Turner stated that the 2021 Audit Report was not submitted within five months plus one day of the fiscal year end, but Local Government Commission Susan McCullen and Sharon Edmundson stated on March 25, 2022, that Graham County is not under any type of liability.
8. Ms. Turner stated that they encountered no significant difficulties in dealing with management in performing and completing the audit.
9. Ms. Turner thanked the board for the opportunity to provide services. The board thanked Ms. Turner for the reporting.
10. Director Garland stated that she would be submitting a letter for the board to approve in the regular meeting to be sent to the Local Government Commission.
11. Chair Orr asks for a motion to adjourn. Commissioner Eller made the motion to adjourn. Commissioner Cody seconded this motion. Vote unanimous.

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Connie Orr, Chair

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Keith Eller, Vice-Chairman

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Lynn Cody, Member

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Jacob Nelms, Member

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Dale Wiggins, Member

ATTEST: \_\_\_\_\_  
Kim Crisp, Clerk to the Board