

Regular Meeting – May 19, 2026

The Graham County Board of Commissioners met Tuesday, May 19, 2026, at 5:30 p.m. in the Graham County Community Building located at 196 Knight Street Robbinsville, NC for their regular monthly meeting. Board present Meggan Smith, Lynn Cody, Connie Orr and Natasha Williams. Board absent Jacob Nelms. Also, present Manager Brady Cody, Finance Director Stacy Carpenter, Attorney JK Coward and Clerk Kim Crisp.

1. Chair Smith called the meeting to order.
2. Chair Smith asks Commissioner Cody to give the Invocation.
3. Chair Smith asks Commissioner Orr to lead the Pledge of Allegiance.
4. Chair Smith asks for changes to the agenda. Manager Cody requests that RH Accounting be moved to Item #6; Manager Cody will present for Josh Carpenter on Item #7, and we need to add Item K. Proposal for new sanitation hours. Commissioner Williams made the motion to approve the agenda with the stated changes. Commissioner Orr seconded this motion. Vote unanimous.
5. Chair Smith asks for a motion to approve the minutes for the 4/21 Workshop and Regular Meeting; 4/28 Budget Meeting and the 4/28 Board of Equalization and Review. Commissioner Williams made the motion to approve the minutes as stated. Commissioner Cody seconded this motion. Vote unanimous.
6. Chair Smith asks Michael Carey, Senior Audit Manager with RH Accounting CPAs, to give the FY 232/24 Audit findings. Mr. Carey presented the board with a slide presentation of the FY23/24 Audit results. Mr. Carey stated that the financial statements and notes are completed, the county has an unmodified audit opinion, the unmodified opinion over major federal and state compliance programs and the audit will be submitted to the LGC by the end of this week. Mr. Carey stated that their firm has auditor independence, their plans include obtaining and understanding of internal controls over key areas; they will perform risk assessment; audit procedures to obtain sufficient evidence to render an opinion; opinion concentrates on whether the financials are free from material misstatement (reasonable assurance) and in addition Federal and State program testing was required for 2024. Mr. Carey stated that his firm rendered an opinion on the financial statements as a whole and on compliance for major federal and state programs that were tested. Mr. Carey stated that the major federal programs that were tested are medical assistance program; community facilities loans and grants; local assistance and tribal consistency fund; formula capital grants for rural areas program and emergency watershed protection program. Mr. Carey stated the state programs tested are public schools building capital funds, needs based lottery proceeds; NCDEQ revolving loan and grant program; NCDEQ water resource development grant program and DSS crosscutting. Mr. Carey stated that the results of the audit were late submission of audit which is a significant deficiency; excess of expenditures over appropriations which is a material weakness and preparation of financial statements which is a material weakness; recognition of restricted cash which is a significant deficiency; improper cash management, recording of grant proceeds and reimbursements which is a material weakness. Mr. Carey provided a schedule of findings and questioned costs for additional details and corrective action plan. Mr. Carey stated that there are no changes to existing accounting policies except for the implementation of GASB Statement 100, Accounting Changes and Error Corrections was implemented in FY2024. Mr. Carey stated that the estimates appear reasonable and there are no disagreements with management and no difficulties encountered with complete cooperation from staff. Mr. Carey stated that the County's Financial Performance Indicators of concern is the fund balance available which should have a minimum threshold of 20% and currently

Graham County's is 16.99%. Mr. Carey stated that the counties fund balance was appropriated in the FY24 budget and the counties actual expenditures exceeded revenues in FY24 which could result in decreases in fund balance available; the budgeted ad valorem tax indicated more that 3% uncollected for FY24 (4.36%) based on the general fund budget to action statement, however, the analysis of the tax levy schedule indicated the county had a tax collection rate of 97.4%, which may indicate ad valorem tax collections may have been overbudgeted in FY24 and budget violations and findings as noted. Mr. Carey stated that the County has an unmodified opinion on the financial statements and compliance over major federal and state programs; the general fund balance decreased by \$1,475,092.00 and the end of year fund balance was \$5,860,224.00; there were no difficulties with management and no difficulties encountered with complete cooperation from staff.

7. Chair Smith thanked Mr. Carey for the presentation. Mr. Carey stated that they will be starting FY25 and will be on site in July with a submission by October 31, 2026. Mr. Carey stated that the county will be at a high level for 2026 based on their workload and then by next year the county would be in line and caught up on their audits. Manager Cody stated that the board will be receiving an engagement letter for next year, our staff is very motivated to begin uploading information to the auditing firm. Director Carpenter stated that they did receive the amended contract for the FY2025 Audit and she will need signatures and they will send them to the LGC (Local Government Commission).
8. Chair Smith asks for public comment. Chair Smith asks Cynthia Hyde to speak. Ms. Hyde stated that she has never been here to speak but she has an issue with stray dogs, she contacted the commissioner's office, they did not call her back and the county is not responding to the stray dogs. Ms. Hyde stated that these dogs are getting into trash containers and they are scattering the trash everywhere and they have walked off with her shoes. Ms. Hyde stated that she was told we do not have leash laws here, but something needs to be done. Chair Smith asks if she contacted the owner of the dogs. Chair Smith stated that the county does not have an ordinance, but the attorney is redoing ours but currently the county does not deal with stray dogs. Ms. Hyde stated that it's time for leash laws, she lives in the city, but the county needed to protect its citizens.
9. Chair Smith asks Chase Lancaster to speak. Mr. Lancaster stated that he was glad to see movement on the new courthouse, but he did have concerns with the EMS budget being cut. Chair Smith stated that the budget was not cut, they were looking at all ways to save money, but the EMS budget did not get cut. Mr. Lancaster stated that this is good news, but the county has a problem at the Pool Park, a sharps container is on the wall, and it is broken and needs to be fixed. Mr. Lancaster stated that he attended a birthday party at the park and there were needles everywhere and they had to pick them up and this park needs more law enforcement coverage and if people are trespassing, they needed to be removed. Manager Cody asks where the needles were found. Mr. Lancaster stated that Deputy David Moore was there and he would charge people. Manager Cody stated that he would follow up with Deputy Moore and he would view and archive the footage. Mr. Lancaster stated that something needed to be done for our kids to be safe and not get stuck with a dirty needle.
10. Chair Smith asks Manager Cody to speak for Mountain West Partnership. Manager Cody stated that Josh Carpenter has taken another job with Eco King so we will be speaking with Mountain West Partnership for our EDC needs. Manager Cody stated Eco King is making good progress, and Mr. Carpenter will help navigate Eco King to be successful.
11. Chair Smith asks Stacy Carpenter, Finance Director, for finance reporting. Director Carpenter stated she has several amendments and presented those to the board for approval. Chair Smith asks for a motion to approve Budget Amendments 36 – 46.

Commissioner Orr made the motion to approve. Commissioner Cody seconded this motion. Vote unanimous.

12. Director Carpenter stated that our year-to-date revenues are \$19641,910.63 and the year-to-date expenditures are \$17,489,148.65. Director Carpenter stated that the revenue exceeded the expenditure \$2,152,761.98.
13. Director Carpenter stated that the current year tax collections are \$86,464.85; prior collections \$19,283.11 for a total year to date collections of \$9,142,637.61. Director Carpenter stated that the tax collection rate is 96.31%.
14. Director Carpenter stated that our VTS collection for the month is \$65,994.42 with a year-to-date collection of \$634,326.59.
15. Director Carpenter stated that our sales tax collection for the month was \$245,741.43 with a year-to-date collection of \$2,825,941.39.
16. Director Carpenter stated that the sales tax for the schools was \$49,217.51 with a remaining balance of \$716,047.59 and they did have a draw request for \$22,171.43. Commissioner Williams made the motion to approve the school's request of \$22,171.43. Commissioner Orr seconded this motion. Vote unanimous.
17. Director Carpenter stated that the ¼ cent sales tax collections was \$19,062.27 for a balance of \$1,979,673.21 since inception.
18. Director Carpenter stated that the budget ordinance for FY 23/24 will be submitted on May 15, 2026. Director Carpenter stated that FY 24/25 audit will commence once filing is complete and new audit contract is approved.
19. Chair Smith asks Manager Cody to give the manager's report. Manager Cody stated that the board would need one more budget meeting, the board agreed to Tuesday, May 26, 2026, at 4:30 p.m.
20. Manager Cody asks for approval of the Releases in the amount of \$1081.70. Commissioner Cody made the motion to approve. Commissioner Orr seconded this motion. Vote unanimous.
21. Manager Cody asks for a motion to surplus a 1988 Chev TK Vin #1434 for scrap only. Commissioner Williams made the motion to surplus as stated. Commissioner Orr seconded this motion. Vote unanimous.
22. Manager Cody asks for a motion to approve the Zito West Holding Amendment #2. Commissioner Orr made the motion to approve. Commissioner Cody seconded this motion. Vote unanimous.
23. Manager Cody asks for approval of May 1, 2026, poll for Advent Health. Commissioner Williams made the motion as stated. Chair Smith seconded this motion. Vote unanimous.
24. Manager Cody asks for approval of the Register of Deeds Retention Schedule. Chair Smith made the motion to approve. Commissioner Cody seconded this motion. Vote unanimous.
25. Manager Cody asks for a motion to sell the 2015 Dodge Charger to the Senior Center for \$5,000.00. Chair Smith made the motion to allow the sale as stated. Commissioner Orr seconded this motion. Vote unanimous.
26. Manager Cody asks for a motion to approve the Resolution Consolidating Tax Assessor and Tax Collector into Tax Administrator. Commissioner Williams made the motion to approve the consolidation resolution. Commissioner Orr seconded this motion. Vote unanimous.
27. Manager Cody asks for a motion to approve the Resolution appointing Brandy Cook as the Tax Administrator for a four-year term. Chair Smith made the motion to approve the resolution as stated. Commissioner Orr seconded this motion. Vote unanimous.
28. Manager Cody asks for a motion to approve the Order of Collection for Brandy Cook for FY 25/26. Commissioner Williams made the motion to approve the order of collection as stated. Commissioner Orr seconded this motion. Vote unanimous.

29. Manager Cody stated that Sanitation Director Colvard would like to change the hours of site openings to four days a week for Stecoah and East Buffalo; to close Snowbird and to leave the Transfer Station site open 24-hours per day. Manager Cody stated that this will cut the budget costs. Manager Cody stated that Director Colvard asks permission to seek quotes for the haul of the garbage to Ballground. The board gave a directive to Manager Cody to work with Sanitation Director Colvard and move forward. The board wanted new signage and would give the county plenty of time to get adjusted to the new hours.
30. Commissioner Cody asks that Manager Cody speak with NCDOT over the Blaylock Culvert Crossings on Hwy 143. Commissioner Cody stated that people are having trailers becoming unhitched and our EMS are having issues crossing the culverts with patients. Manager Cody stated that some of the crossings are mild but there are some that are becoming dangerous. Manager Cody stated that he would call NCDOT.
31. Chair Smith asks for a motion to go into closed session under G.S. 143-318.11(a)(1)(3)(5)(6) for privileged or confidential information, attorney client privilege, personnel and contracts. Commissioner Williams made the motion to go into closed session as stated. Commissioner Cody seconded this motion. Vote unanimous.
32. Chair Smith asks for a motion to go back into open session. Commissioner Williams made the motion as stated. Commissioner Orr seconded this motion. Vote unanimous.
33. Chair Smith made the motion to approve leave without pay for Abbie Phillips. Commissioner Williams seconded this motion. Vote unanimous.
34. Chair Smith asks for a motion to raise Brandy Cooks pay due to job consolidation effective June 1, 2026. Commissioner Williams made the motion as stated. Commissioner Orr seconded this motion. Vote unanimous.
35. Chair Smith asks for a motion to contract with Prodigy for our IT Services beginning July 1, 2026. Commissioner Orr made the motion as stated. Commissioner Cody seconded this motion. Vote unanimous.
36. Chair Smith asks for a motion to approve the Closed Minutes for Regular 4/21 and DSS 4/21. Commissioner Williams made the motion to approve the minutes as stated. Commissioner Cody seconded this motion. Vote unanimous.
37. Chair Smith asks for a motion to continue this meeting until Tuesday, May 26, 2026, at 4:30 p.m. Commissioner Orr made the motion to continue the meeting as stated. Commissioner Williams seconded this motion. Vote unanimous.

Meggan Smith, Chair, Graham County Commissioner

Lynn Cody, Vice-Chairman, Graham County Commissioner

Jacob Nelms, Member, Graham County Commissioner

Connie Orr, Member, Graham County Commissioner

Natasha Williams, Member, Graham County Commissioner

ATTEST:

Kim Crisp, Clerk to the Board