



AGENDA ITEM

Financial Services

REPORT TO: **Work Session (12/08/25)**

REPORT TO: **Voting Meeting (12/11/25)**

ITEM NO: 655/2025

SUBJECT: Presentation of the Hall County FY 2025 Annual Audit Report.

Meetings:

Work Session Date: 12/08/25

Voting Meeting Date: 12/11/25

Executive Summary:

Presenter: TS

Recommendation:

Approve.

Purpose of Request:

Presentation of the Hall County FY 2025 Annual Audit Report to the Board of Commissioners.

History:

Bates, Carter & Company has historically given this presentation in the past, but this will be the first year Rushton, LLC provides a presentation to the Board of Commissioners at the December work session summarizing the annual audit results. They were awarded the audit services contract back in June 2025.

Facts and Issues:

The annual audit is due to the State on or before December 31st of each year. Therefore, it is a best practice for the audit and draft financial statements presentation to take place in December.

Options:

Funding Requested \$ 0.00

Are funds within current budget? No

Source of Funds

Does the action involve a Resolution, Ordinance, Contract, Agreement, etc.? No

Has it been reviewed by the County Attorney? Yes

Is there a deadline for this item? 2025-12-11

Approvals:

| Submit | Budget | Finance | Attorney |
|-----------------------|---------------|----------------|-----------------|
| TS | EW | TS | JL |
| Administration | | Clerk | |
| CR | | AD | |

Attachments:

FY 2025 Audit Presentation (UPDATED) - rec'd 12/8/2025

FY 2025 Audit Presentation

Financial Highlights Memo



HALL COUNTY BOARD OF COMMISSIONERS FINANCIAL SUPPLEMENT REPORT

AGENDA ITEM 655/2025

Funds Requested: \$ 0.00

Request Budgeted: No

Proposed Source of Funding:

Budget Transfer Requested:

No

Funding Source Items:

Budget Transfer Items:

Additional Information/Comments:

Contact for Questions: TS

Phone:

770-531-3900