



## AGENDA ITEM

### Financial Services

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**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.

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#### 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:

<b>Funding Requested</b>	\$ 0.00
<b>Are funds within current budget?</b>	No
<b>Source of Funds</b>	
<b>Does the action involve a Resolution, Ordinance, Contract, Agreement, etc.?</b>	No
<b>Has it been reviewed by the County Attorney?</b>	Yes
<b>Is there a deadline for this item?</b>	2025-12-11

**Approvals:**

<b>Submit</b>	<b>Budget</b>	<b>Finance</b>	<b>Attorney</b>
TS	EW	TS	JL
<b>Administration</b>		<b>Clerk</b>	
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