

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: October 7, 2013

SUBJECT: Henderson County Audit Results for the Fiscal Year Ended June 30, 2013

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: None

SUMMARY OF REQUEST:

Mrs. Erica Brown, CPA and Audit Manager with our external audit firm, Martin Starnes and Associates, CPAs P.A. will provide a brief executive summary presentation on the fiscal year ended June 30, 2013 audit results. Mrs. Brown and Carey McLelland, Finance Director will be available to answer any questions the Board of Commissioners and Management may have regarding the results of the audit.

The Comprehensive Annual Financial Report (CAFR) and Compliance Letters have not been finalized as of this meeting and have not received final approval from the Local Government Commission (LGC) as required prior to the agenda deadline for this meeting. Staff does not expect any substantive changes to the CAFR. However, our external auditors and staff will report back to the Board and Management should any substantive changes occur after the LGC has reviewed the County's report. Final bound copies of the report will be provided to the Board and Management as soon as they have been printed and received.

The Finance Director will be available to discuss any questions the Board and Management may have after receiving and reviewing the final report in detail. The final report will also be placed on the County's website for the public to view and placed in the main branch of the public library.

BOARD ACTION REQUESTED:

The audit results for the fiscal year ended June 30, 2013 is being presented as information to the Board and Management. No Board action is being requested.

Suggested Motion:

No motion suggested.