

AGENDA

Catawba County Board of Commissioners Meeting
Monday, December 1, 2025, 7:00 p.m.
Board of Commissioners Meeting Room 2nd
Floor, Catawba County Justice Center
100 Government Drive, Newton, NC

1. Call to Order.
2. Pledge of Allegiance to the Flag.
3. Invocation.
4. [Approval of the Minutes from the Board's Regular Meeting and Closed Session of November 17, 2025.](#)
5. [Organizational Meeting of the Board of Commissioners:](#)
 - a. Election of Chair and Vice-Chair.
 - b. Organizational Appointments:
 1. County Attorney
 2. Counsel to the Board and [Approval of Contract](#)
 3. Finance and Personnel Subcommittee
 4. Policy and Public Works Subcommittee
 5. Catawba Valley Medical Center Board of Trustees
 6. K-64 Education Board
 7. Metropolitan Planning Organization
 8. Partners Health Management Board
 9. Public Health Board
 10. Social Services Board
 11. Trivium Corporate Center
 12. WPCOG Policy Board Delegate
 13. WPCOG Policy Board Alternate
6. Recognition of Special Guests.
7. Public Comments.
8. [Appointments.](#)
9. Consent Agenda.
 - a. [2026 Meeting Schedule Resolution.](#)
10. Other Items of Business.
11. Manager's Report.
 - a. [Financial Audit Contract Extension.](#)
 - b. [Revenue Appropriation Request: Trivium Corporate Center.](#)
12. Attorney's Report.
13. Adjournment.

PERSONS WITH DISABILITIES: Individuals needing assistance should contact the County Clerk at 828-465-8990 within a reasonable time prior to the meeting. Participation in public meetings is without regard to race, ethnicity, religion, sex, age, or disability.

CALENDAR: The next Board of Commissioners Meeting will take place on Monday, December 15, 2025, at 7:00 p.m., in the Board of Commissioners Meeting Room of the Catawba County Justice Center.

Organizational Meeting of the Board of Commissioners:

- a. Election of Chair and Vice-Chair.
- b. Organizational Appointments:
 - 1. County Attorney
 - 2. Counsel to the Board and [Approval of Contract](#)
 - 3. Finance and Personnel Subcommittee
 - 4. Policy and Public Works Subcommittee
 - 5. Catawba Valley Medical Center Board of Trustees
 - 6. K-64 Education Board
 - 7. Metropolitan Planning Organization
 - 8. Partners Health Management Board
 - 9. Public Health Board
 - 10. Social Services Board
 - 11. Trivium Corporate Center
 - 12. WPCOG Policy Board Delegate
 - 13. WPCOG Policy Board Alternate

**NORTH CAROLINA
COUNTY OF CATAWBA**

AGREEMENT

THIS AGREEMENT is made and entered into this _____ day of December, 2025, between Catawba County, a body politic, corporate in nature and existing by virtue of the laws of the State of North Carolina, and David W. Hood of the law firm Patrick, Harper & Dixon, LLP located in Hickory, North Carolina.

WITNESSETH:

WHEREAS, the Catawba County Board of Commissioners desires to appoint David W. Hood as Board Attorney, who shall serve and be referred to as Counsel to the Board of Catawba County; and

WHEREAS, David W. Hood desires to accept this appointment.

NOW THEREFORE, in consideration of the promises and of the mutual covenants contained in this Agreement, and of other good and valuable consideration, Catawba County and David W. Hood covenant and agree as follows:


1. The Board of Commissioners of Catawba County now appoints David W. Hood as Board Attorney for Catawba County, and this appointment is accepted. He shall report to, consult with, and advise the Board members directly and shall owe his legal duties to the Catawba County Board of Commissioners.
2. The term of this Agreement shall begin on the 15th day of December, 2025, and shall continue until the first Board of Commissioners' Meeting in December 2026, unless terminated by either party.
3. Catawba County will pay to David W. Hood an annual retainer fee of \$1,000.00.
4. In return for payment of the above noted retainer fee, David W. Hood accepts Catawba County as a preferred client and will assign a priority status to work to be performed as Board Attorney. He will not attend Board Meetings unless requested to do so by the Board member(s) but shall be available to the Board of Commissioners for legal consultation and advice.
5. Catawba County will pay to David W. Hood compensation at the hourly rate of \$175.00 for all services provided by David W. Hood to Catawba County. The retainer described in paragraph 3 shall constitute a credit against all charges billed by David W. Hood during the term of this Agreement, such further payment by Catawba County only to occur if the charges exceed the retainer amount during the term of this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first written above.

CATAWBA COUNTY

By: _____
C. Randall Isenhower, Chair

PATRICK, HARPER & DIXON, LLP

By:  _____
David W. Hood, Partner

THIS INSTRUMENT has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act as amended.

Date: _____

Mary Morrison, Chief Finance Officer
Account Number 110-110050-856200
Amount: \$1,000.00
Source: Federal ____ State ____ Local X
Grant Name & Number (if applicable): N/A
Date Grant Approved by BOC: N/A

APPROVED AS TO FORM

Date: _____

Jodi Stewart, County Attorney

APPOINTMENTS

RANDY (Due) Catawba County Board of Adjustment

11/30/25

Kline Pepper

Eligible for a 1st Term

3-year terms

Chair Isenhower recommends the appointment of Kline Pepper for a first term to the Catawba County Board of Adjustment, with a term expiration of November 30, 2028.

RANDY (Due) CVMC Board of Trustees

Due

Douglas Howard

Eligible for a 1st Term

12/30/25

Colby Bolick

Eligible for a 1st Term

12/30/25

Harold Dufour

Eligible for a 2nd Term

4-year terms

Chair Isenhower recommends the following appointments to the CVMC Board of Trustees:

Douglas Howard and Colby Bolick to a first term, and Harold Dufour to a second term, all with term expirations of December 31, 2029.

MEMORANDUM

TO: Catawba County Board of Commissioners
FROM: Dale Stiles, County Clerk
DATE: December 1, 2025
IN RE: Resolution Approving the 2026 Board of Commissioners Meeting Schedule

REQUEST

Staff requests the Board of Commissioners adopt a resolution approving the proposed 2026 Board of Commissioners Meeting Schedule.

BACKGROUND

Historically, only one Board of Commissioners meeting is held in the month of January due to the holidays affecting the schedule. The proposed January meeting will be held on Tuesday, January 20, 2026. The meeting will be held on Tuesday due to the Dr. Martin Luther King, Jr. holiday, which falls on Monday, January 20, 2025.

The first meeting in September is proposed to occur on Tuesday, September 8, 2026 due to the Labor Day holiday affecting the regular meeting schedule.

RECOMMENDATION

Staff recommends the Board of Commissioners adopt a resolution approving the proposed 2026 Board of Commissioners Meeting Schedule.

RESOLUTION NO. 2025-__

WHEREAS, Pursuant To Section 2-47 of the Catawba County Code, the regular meetings of the Catawba County Board of Commissioners shall be held as provided in a resolution adopted by the Board at a regularly scheduled meeting held not less than ten days prior to the first meeting to which the resolution is to apply.

NOW, THEREFORE, BE IT RESOLVED that the Catawba County Board of Commissioners adopts the following Meeting Schedule for 2026:

ALL REGULARLY SCHEDULED BOARD OF COMMISSIONERS MEETINGS WILL TAKE PLACE AT 7:00 P.M. IN THE CATAWBA COUNTY JUSTICE CENTER, BOARD OF COMMISSIONERS MEETING ROOM, 2ND FLOOR, 100 GOVERNMENT DRIVE, NEWTON.

January 20, 2026 – Tuesday
February 2, 2026 – Monday
February 16, 2026 – Monday
March 2, 2026 – Monday
March 16, 2026 – Monday
April 6, 2026 – Monday
April 20, 2026 – Monday
May 4, 2026 – Monday
May 18, 2026 – Monday
June 1, 2026 – Monday
June 15, 2026 – Monday
July 6, 2026 - Monday
July 20, 2026 – Monday
August 3, 2026 – Monday
August 17, 2026 – Monday
September 8, 2026 – Tuesday
September 21, 2026 – Monday
October 5, 2026 – Monday
October 19, 2026 – Monday
November 2, 2026 – Monday
November 16, 2026 – Monday
December 7, 2026 – Monday
December 21, 2026 – Monday

This the 1st day of December, 2025.

Randy Isenhower, Chair
Catawba County Board of Commissioners

MEMORANDUM

To: Catawba County Board of Commissioners
From: Mary Morrison, Chief Financial Officer
Date: December 1, 2025
Subject: FY24-25 Audit Contract Extension

Request

Staff requests the Board of Commissioners approve a no-cost contract extension between Catawba County and Martin Starnes & Associates for auditing services for Fiscal Year 2024-25 due to delays in release of the federal OMB 2025 Compliance Supplement.

Background

North Carolina General Statute §159-34 requires that local governments have their financial accounts audited each fiscal year and submit a copy of the audit to the Local Government Commission. In March 2025, the Board of Commissioners approved an audit contract with Martin Starnes & Associates to conduct the audit of the County's financial records for the fiscal year ending June 30, 2025.

As a result of the federal government shutdown, the federal Office of Management and Budget has been delayed in issuing its 2025 Compliance Supplement, which lays out the testing and control protocols for federal programs. This delay has resulted in the NC Local Government Commission (LGC) extending the audit submission deadline for units subject to Single-Audit requirements to February 12, 2026. To take advantage of this extension, local governments must submit audit contract amendments authorized by their governing bodies to the LGC for approval before January 1st. Resultantly, staff recommends the Board of Commissioners approve the proposed no-cost contract extension with Martin Starnes & Associates to allow ample time to implement required compliance activities.

Staff is working with Martin Starnes & Associates to get the audit completed as quickly as possible once the compliance supplement is approved, and are also inventorying other 12/31 financial reporting requirements that may need to be extended.

Recommendation

Staff recommends the Board of Commissioners approve a no-cost contract extension between Catawba County and Martin Starnes & Associates for auditing services for Fiscal Year 2024-25 due to delays in release of the federal OMB 2025 Compliance Supplement.

Whereas	Primary Government Unit Catawba County, NC
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A
and	Auditor Martin Starnes & Associates, CPAs, P.A.

entered into a contract in which the Auditor agreed to audit the accounts of the Primary Government Unit and DPCU (if applicable)

for	Fiscal Year Ending 06/30/25	and originally to be submitted to the LGC on	Date 12/31/25
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hereby agree that it is now necessary that the contract be modified as follows.

☒ Modification to date submitted to LGC

Original date 12/31/25	Modified date 02/12/26
Original fee	Modified fee

☐ Modification to fee

Primary Other
(choose 1)(choose 0-2)

Reason(s) for Contract Amendment

- | | | |
|----------------------------------|--------------------------|--|
| <input type="radio"/> | <input type="checkbox"/> | Change in scope |
| <input type="radio"/> | <input type="checkbox"/> | Issue with unit staff/turnover/workload |
| <input type="radio"/> | <input type="checkbox"/> | Issue with auditor staff/turnover/workload |
| <input type="radio"/> | <input type="checkbox"/> | Third-party financial statements not prepared by agreed-upon date |
| <input type="radio"/> | <input type="checkbox"/> | Unit did not have bank reconciliations complete for the audit period |
| <input type="radio"/> | <input type="checkbox"/> | Unit did not have reconciliations between subsidiary ledgers and general ledger complete |
| <input type="radio"/> | <input type="checkbox"/> | Unit did not post previous years adjusting journal entries resulting in incorrect beginning balances in the general ledger |
| <input type="radio"/> | <input type="checkbox"/> | Unit did not have information required for audit complete by the agreed-upon time |
| <input type="radio"/> | <input type="checkbox"/> | Delay in component unit reports |
| <input type="radio"/> | <input type="checkbox"/> | Software - implementation issue |
| <input type="radio"/> | <input type="checkbox"/> | Software - system failure |
| <input type="radio"/> | <input type="checkbox"/> | Software - ransomware/cyberattack |
| <input type="radio"/> | <input type="checkbox"/> | Natural or other disaster |
| <input checked="" type="radio"/> | <input type="checkbox"/> | Other (please explain) |

Plan to Prevent Future Late Submissions

If the amendment is submitted to modify the date the audit will be submitted to the LGC, please indicate the steps the unit and auditor will take to prevent late filing of audits in subsequent years. Audits are due six months after fiscal year end (ten months after fiscal year end for housing authorities). Indicate NA if this is an amendment due to a change in cost only.

N/A - this contract amendment is due to the late release of the 2025 compliance supplement

Additional Information

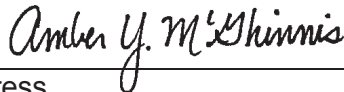
Please provide any additional explanation or details regarding the contract modification.

This contract amendment is due to the late release of the 2025 compliance supplement

By their signatures on the following pages, the Auditor, the Primary Government Unit, and the DPCU (if applicable), agree to these modified terms.

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative* (typed or printed) Amber Y. McGhinnis	Signature* 
Date* 11/25/25	Email Address amcghinnis@msa.cpa

GOVERNMENTAL UNIT

Governmental Unit* Catawba County, NC	
Date Primary Government Unit Governing Board Approved Amended Audit Contract* (If required by governing board policy)	
Mayor/Chairperson* (typed or printed) C. Randall Isenhower, Chair	Signature*
Date	Email Address risenhower@catawbacountync.gov

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

ONLY REQUIRED IF FEES ARE MODIFIED IN THE AMENDED CONTRACT*(Pre-audit certificate not required for hospitals)*

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* N/A	Signature*
Date of Pre-Audit Certificate*	Email Address*

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU N/A	
Date DPCU Governing Board Approved Amended Audit Contract (If required by governing board policy)	
DPCU Chairperson (typed or printed)	Signature
Date	Email Address

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE
ONLY REQUIRED IF FEES ARE MODIFIED IN THE AMENDED CONTRACT
(Pre-audit certificate not required for hospitals)

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed) N/A	Signature
Date of Pre-Audit Certificate	Email Address

MEMORANDUM

TO: Catawba County Board of Commissioners

FROM: Mary Furtado, County Manager

DATE: December 1, 2025

RE: Project Revenue Appropriation

REQUEST

Staff requests the Board of Commissioners authorize appropriation of \$984,711 in project-specific revenue to the Trivium Corporate Center capital project for future expenditure for direct project expenses.

BACKGROUND

Since 2014, Catawba County, the City of Hickory, and the Catawba County Economic Development Corporation have partnered on the development of Trivium Corporate Center, a 378-acre Class-A Business Park located along Startown Rd. The partnership is centered around Catawba County's and Hickory's mutual commitment to share equally in development expenses associated with bringing Trivium closer to market-ready. Just as the partners share expenses, they also share revenues.

Recently, American Fuji Seal committed to an expansion of its Trivium Corporate Center site, which led to its purchase of just under 9 acres of property for a total of \$669,422. The property has closed, and Catawba County's half of the land sale proceeds amounts to \$334,711, which is anticipated to be received from Hickory in coming weeks.

Several years ago, the County and Hickory were successful in securing \$1.3M in reimbursement-based grant funds from NC Department of Transportation for turn lanes and other transportation infrastructure associated with the park. This reimbursement is expected in the near-term. Catawba County's half of these grant funds totals \$650,000, which will be passed along to Catawba County, per the interlocal between the two organizations, once received by Hickory.

Current site development activity within Trivium Corporate Center is concentrated on the 108-acre Trivium East site, which sits across the road from the original assemblage. Because site development activities are still underway, staff requests appropriation of the project revenues anticipated to be reimbursed by the City of Hickory into the existing Trivium Corporate Center capital project for use in support of future project development activities.

RECOMMENDATION

Staff recommends the Board of Commissioners authorize appropriation of \$984,711 in project-specific revenue to the Trivium Corporate Center capital project for future expenditure for direct project expenses.

Supplemental Appropriation

Revenue:

410-460100-692254	Proceeds Sale of Land	\$334,711
410-460100-627151	NCDOT	\$650,000

Expense:

410-460100-868216-18025	Trivium Corporate Center	\$984,711
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