

Regular Session, December 1, 2025, 7:00 p.m.
Catawba County Board of Commissioners

Appointments

722 12/01/25

Organizational Appointments
CVMC Board of Trustees-Harold Dufour
CVMC Board of Trustees-Colby Bolick
CVMC Board of Trustees- Douglas Howard
Catawba County Planning Board-Kline Pepper

Finance

Financial Audit Contract Extension
Revenue Appropriation Request: Trivium Corporate Center

723 12/01/25
728 12/01/25

Legal

Contract Approval-David Hood

720 12/01/25

Public Comment

Michael McRee
Betty Lohr

722 12/01/25

Resolutions

2026 Meeting Schedule

722 12/01/25

The Catawba County Board of Commissioners met in Regular Session on Monday, December 1, 2025, at 7:00 p.m., in the Board of Commissioners Meeting Room, 2nd Floor, Catawba County Justice Center, 100 Government Drive, Newton, North Carolina.

Present were Chair Randy Isenhower, Vice-Chair Austin Allran, and Commissioners Robert C. Abernethy, Jr., Barbara G. Beatty, and Cole Setzer.

Also present were County Manager Mary S. Furtado, Assistant County Manager Paul Murray, Assistant, County Attorney Jodi Stewart, Assistant County Attorney Josh Teague, and County Clerk Dale Stiles.

1. Chair Randy Isenhower called the meeting to order at 7:00 p.m., noting a quorum was present.
2. Commissioner Cole Setzer led the Pledge of Allegiance.
3. Commissioner Barbara G. Beatty offered the invocation.
4. Commissioner Robert C. Abernethy, Jr., made a motion to approve the Minutes from the Board's Regular Meeting and Closed Session of November 17, 2025. The motion carried unanimously.
5. Election of Chair and Vice Chair: Chair Isenhower turned the meeting over to County Manager Mary Furtado to take nominations for Chair. Ms. Furtado opened the floor for nominations. Commissioner Austin Allran nominated Randy Isenhower as Chair, and nominations were closed. Board members present voted unanimously to approve the nomination. Ms. Furtado turned the meeting back over to Chair Isenhower, who then opened the floor for nominations for Vice-Chair, nominated Commissioner Allran as Vice-Chair, and nominations were closed. Board members voted on the nomination, which passed unanimously.

Chair Isenhower made the following recommendations for organizational appointments:

County Attorney-Jodi Stewart
Counsel to the Board – David Hood
Finance and Personnel Subcommittee – Commissioners Allran and Setzer
Policy and Public Works Subcommittee – Commissioners Beatty and Abernethy

WPCOG Policy Board Delegate – Commissioner Setzer
WPCOG Policy Board Alternate – Commissioner Beatty
CVMC Board of Trustees – Commissioner Isenhower
K-64 Education Board – Commissioner Abernethy
Public Health Board – Commissioner Allran
Social Services Board – Commissioner Abernethy
Partners Health Management Board – Commissioner Beatty
Metropolitan Planning Organization – Commissioner Beatty

These recommendations for appointments, along with the approval of David Hood's contract, were made in the form of a motion by Chair Isenhower, which carried unanimously.

A copy of David Hood's contract is hereto attached.

**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

6. Recognition of Special Guests:

Chair Isenhower welcomed everyone present.

7. Public Comments.

Michael McRee came forward and shared his appreciation for Catawba County Emergency Medical Services, spoke in favor of the potential school merger, and requested cleaning of the 1924 Courthouse grounds. Betty Lohr came forward and spoke in opposition of the school merger, requesting an intensive study.

8. Appointments.

Upon a recommendation by Chair Isenhower that came in the form of a motion which unanimously carried, the Board appointed Kline Pepper for a first term to the Catawba County Board of Adjustment, with a term expiration of November 30, 2028.

Upon a recommendation by Chair Isenhower that came in the form of a motion which unanimously carried, the Board made the following appointments to the Catawba Valley Medical Center Board of Trustees: Douglas Howard and Colby Bolick for a first term; and Harold Dufour for a second term, each with a term expiration of December 30, 2029.

9. Consent Agenda.

County Manager Mary Furtado presented the following item under the consent agenda. Chair Isenhower asked if any commissioner wished for an item to be broken out of the consent agenda for individual consideration. None was requested.

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

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.

The following resolution applies:

RESOLUTION NO. 2025-43

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.

The consent agenda items came in the form of a motion by Chair Isenhower, which carried unanimously.

10. Other Items of Business. None.

11. Manager's Report.

a. Staff requested 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.

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.

Commissioner Barbara Beatty made a motion to 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. The motion carried unanimously.

A copy of Amendment to Contract to Audit Accounts is hereto attached.

LGC-205 Amendment

AMENDMENT TO CONTRACT TO AUDIT ACCOUNTS

Rev. 08/2025

| | |
|---------|---|
| 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 |
|-----|--------------------------------|--|------------------|

hereby agree that it is now necessary that the contract be modified as follows.

☒ Modification to date submitted to LGC

☐ Modification to fee

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

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

Reason(s) for Contract Amendment

- | | | |
|----------------------------------|--------------------------|--|
| <input checked="" type="radio"/> | <input type="checkbox"/> | Change in scope |
| <input checked="" type="radio"/> | <input type="checkbox"/> | Issue with unit staff/turnover/workload |
| <input checked="" type="radio"/> | <input type="checkbox"/> | Issue with auditor staff/turnover/workload |
| <input checked="" 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 checked="" type="radio"/> | <input type="checkbox"/> | Unit did not have reconciliations between subsidiary ledgers and general ledger complete |
| <input checked="" type="radio"/> | <input type="checkbox"/> | Unit did not post previous years adjusting journal entries resulting in incorrect beginning balances in the general ledger |
| <input checked="" type="radio"/> | <input type="checkbox"/> | Unit did not have information required for audit complete by the agreed-upon time |
| <input checked="" type="radio"/> | <input type="checkbox"/> | Delay in component unit reports |
| <input checked="" type="radio"/> | <input type="checkbox"/> | Software - implementation issue |
| <input checked="" type="radio"/> | <input type="checkbox"/> | Software - system failure |
| <input checked="" type="radio"/> | <input type="checkbox"/> | Software - ransomware/cyberattack |
| <input checked="" 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* <i>Amber Y. McGhinnis</i> |
| 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 |

b. Staff requested 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.

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.

Supplemental Appropriation

Revenue:

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

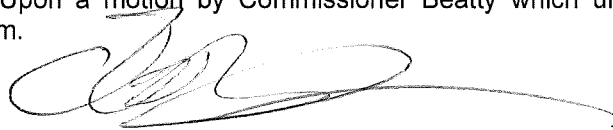
Expense:

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

Commissioner Abernethy made a motion to authorize appropriation of \$984,711 in project-specific revenue to the Trivium Corporate Center capital project for future expenditure for direct project expenses. The motion carried unanimously.

12. Attorney's Report. None.

13. Adjournment. No further action was taken. Upon a motion by Commissioner Beatty which unanimously carried, the meeting was adjourned at 7:15 p.m.



Randy Isenhower, Chair
Catawba County Board of Commissioners



Dale R. Stiles
County Clerk