

MEMORANDUM

TO: Frank J. Rogers, County Administrator

FROM: Brooke S. Wright, Office Manager – County Administration

SUBJECT: Audited Financial Report for FY2025

Date: December 26, 2025

BACKGROUND:

Each year, the County Management Services Department works with our audit firm, Robinson, Farmer, Cox (RFC) Associates, which has served Campbell County to complete the audit for the previous fiscal year. The attached PDF document contains the audited financial report for FY2025, which began in May and was completed in December 2025. Matt McLearen, Managing Director for RFC, will be presenting the audited financial report for FY2025 to the Board on January 6, 2026.

DISCUSSION:

The annual audit process is both an opportunity to communicate our financial condition and a review of our internal processes. This year, staff from RFC worked closely with the team in Management Services to complete the FY2025 audit.

The County remains in a very strong financial position.

RECOMMENDATION:

Staff looks forward to continued work with Robinson, Farmer Cox Associates. Staff recommends the Board accept the FY2025 audited financial report.