



**BOARD OF SUPERVISORS
FINANCE AND AUDIT COMMITTEE**

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**DECEMBER 2, 2025 @ 10:30 AM
CONFERENCE ROOM 270
GOOCHLAND COUNTY ADMINISTRATION BUILDING
1800 SANDY HOOK RD., GOOCHLAND, VA 23063**

- I. CALL TO ORDER
- II. PRESENTATION OF THE FY2025 AUDIT REPORT, PBMARES
- III. APPROVAL OF MINUTES FROM AUGUST 5, 2025, PAGES 2-3
- IV. OTHER BUSINESS
- V. PUBLIC COMMENT
- VI. ADJOURNMENT TO FEBRUARY 3, 2026 TIME TBD

**Goochland County
Finance & Audit Committee
Regular Meeting Action Minutes**

Full transcript can be found at: <https://va-goochlandcounty.civicplus.com/1154/County-Meetings>

**August 6, 2025 @ 2:00 PM
Administration Building
1800 Sandy Hook Road, Goochland VA 23063
Meeting Room 270**

View meeting archive at: <https://va-goochlandcounty.civicplus.com/1154/County-Meetings>

The Goochland County Finance & Audit Committee (FAAC) meeting was held on August 5, 2025, at 2:00 PM in Conference Room 270. Voting members present:

District 4 Supervisor, Charlie Vaughters, Chair
District 1 Supervisor, Jonathan Christy
County Administrator, Dr. Jeremy Raley
Director of Finance, Carla Cave

- I. Mr. Vaughters called the meeting to order and announced Mr. Winfree could not attend due to a conflict, but that the meeting still has a quorum.

- II. Mr. Vaughters introduced Andrea Nichols with PB Mares for an introduction to the FY2025 audit.

Mrs. Nichols introduced the PB Mares client service team, reviewed the audit oversight, and was pleased to report that to date there were no audit findings on the preliminary audit. All departments were co-operative, organized and PB Mares had no issues.

Mr. Christy asked how Agencies assess the County for grants. Mrs. Nichols explained what they look at are the controls, and due to a change last year they evaluate the controls around grants as part of the grant process.

- III. Mr. Vaughters called for the approval of the minutes from May 6, 2025. A motion was made to approve; the motion was seconded and passed on a unanimous vote.

- IV. Mr. Vaughters moved on the 4th Quarter projections. Revenues are coming in \$4.8 million higher primarily due the \$4 million in permit fees from Amazon. Business personal property is only collected in December. Expenses are projected at \$3.8 million lower than budgeted. The projected net change in fund balance after transfers to CIP and OCS are \$7.6 million.

Mr. Vaughters noted that while we have an increase in fund balance, the County has considerable projects in CIP that need consideration.

- V. Mr. Vaughters discussed the possible updates to the financial policies. He noted the consistent requests to make it easier to read and interpret the various definitions in the policy. We will highlight them as an addendum to the policy. A motion was made to adopt the financial policies with the addendum and footnote pages that have a chart in the addendum with examples. The motion was seconded passed on unanimous vote.

VI. Mr. Vaughters asked for public comment, no one spoke.

VII. Mr. Vaughters adjourned the meeting to December 2, 2025 at a time to be determined.