
The Forrester Center for Behavioral Health, Inc.
Board of Directors Meeting
September 21, 2026

Attendance

Board Members Present: Susan Richards, Board Chair; Nick Wildrick, Treasurer; Josh McCarley, Secretary; Katherine White; and Chanda Flynn.

Board Members Absent: Anna Seegars and Alane Russell notified the Board in advance of their absence. Chris Kennedy was also absent.

Staff and Guests Present: Jamison Smith, Interim Chief Executive Officer; and Jenny Neff, Jennings, Cook and Co., participating via Zoom.

Call to Order

The meeting began at 6:05 p.m.

Annual Audit Presentation

Jenny Neff presented the annual audit results and reported a clean, unmodified opinion. No audit findings or difficulties working with management were reported. Audit adjustments were routine and included year-end receivable and payable cutoff, depreciation, and adjustments required by governmental accounting standards.

Ms. Neff explained that state pension accounting adjustments accounted for much of the apparent improvement in operating results between years. Underlying operations were relatively consistent despite increased salaries and other operating expenses. The decrease in capital assets primarily reflected depreciation, while the mortgage balance decreased through scheduled principal payments.

The Board discussed anticipated revenue, accounts receivable, and cash management. Ms. Neff recommended a supplemental schedule of expected receipts to assist Board planning. Discussion included the difficulty of forecasting final alcohol excise tax distributions, which are received after fiscal year-end. Management reported receiving outstanding MUSC payments and AET funding.

Ms. Neff emphasized cybersecurity as a significant organizational risk. Management reported additional IT protections, simulated phishing exercises, and follow-up employee training. The next audit was expected to begin in early November. Ms. Neff requested an electronic copy of the revised policy and procedure manual following approval.

Executive Session

The Board entered Executive Session at 6:28 p.m. to conduct interviews. Confidential discussion occurring during Executive Session is not reflected in these minutes.

Executive Session concluded, and the regular/open portion of the meeting resumed at 7:48 p.m.

Interim CEO Updates

1. Annual Management Report

The Interim CEO presented a proposed Annual Management Report format for the Board. Board members reached consensus that the format and information were helpful and easy to understand.

2. Integrated Policy and Procedure Manual

The Interim CEO discussed the draft Integrated Policy and Procedure Manual previously distributed by email and emphasized the importance of review and approval at the next Board meeting on October 19, 2026. Any changes made during the continuing review will appear in red and be reviewed at that meeting. The manual remained pending Board approval.

3. Follow-Up and Continuing Action Items

Board members will review the draft Integrated Policy and Procedure Manual in preparation for consideration of approval on October 19, 2026. Management will identify subsequent revisions in red and provide the approved manual electronically to the auditor.

A supplemental schedule of anticipated receipts was recommended for Board financial planning. Management will coordinate preparations for the upcoming audit.

Executive Session

The Board returned to Executive Session at 8:24 p.m.