

***Anderson County Board of Commissioners  
Audit Committee  
Meeting Agenda***

January 05, 2023  
5:00 p.m. in Room 312

Committee Members: Tyler Mayes, Michael Foster, Josh Anderson, Stephen Verran, Catherine Denenberg, Phil Yager and Gail Cook.

- I. Elect a Chairman
- II. 2022 Fiscal Year Audit Findings 2022-001 & 2022-002
- III. Discussion with State Auditor(s) from the Comptroller's Office
- IV. New Business
- V. Adjourn

## **PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS**

Findings and recommendations, as a result of our audit, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. Written responses for all findings are paraphrased and presented following each finding and recommendation. Management's corrective action plan, whether related to the financial statements or federal awards, is presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

### **OFFICE OF DIRECTOR OF SCHOOLS**

#### **FINDING 2022-001**

#### **A FORMER SCHOOL DEPARTMENT EMPLOYEE MISAPPROPRIATED FUNDS TOTALING AT LEAST \$23,311**

*(Noncompliance Under Government Auditing Standards)*

On February 17, 2022, the Comptroller's Division of Investigations issued an investigative report on the Anderson County Student Services division of the Anderson County School Department. The report disclosed that the office assistant misappropriated Anderson County school funds totaling at least \$23,311 and falsified records to conceal the misappropriation. On February 1, 2022, the Anderson County Grand Jury indicted the former office assistant, Heather Heatherly, on one count of Theft over \$10,000. The school department recovered the funds through a claim with the school department's insurance carrier. The investigative report can be found at <http://www.comptroller.tn.gov/ia>.

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### **OFFICE OF COUNTY MAYOR**

#### **FINDING 2022-002**

#### **ALLEGATIONS INVOLVING THE ANDERSON COUNTY ANIMAL SHELTER ARE CURRENTLY UNDER INVESTIGATION**

*(Noncompliance Under Government Auditing Standards)*

An investigation of the Anderson County Animal Shelter by the Comptroller's Division of Investigations is ongoing. Findings, if any, resulting from this investigation will be included in a subsequent report.

**PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

There were no findings and questioned costs related to federal awards for the year ended June 30, 2022.

**Anderson County, Tennessee**  
**Management's Corrective Action Plan**  
**For the Year Ended June 30, 2022**

The audit of Anderson County did not report any findings which required corrective action by management at this time. Therefore, no management responses are required by the auditee requirements within Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).