

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

February 06, 2025  
3:30 p.m. in Room 312

Committee Members: Josh Anderson, Chairman, Tyler Mayes, Michael Foster, Stephen Verran, Ebony Capshaw, Phil Yager and Sabra Beauchamp

- I. Appearance of Citizens
- II. Approval of Agenda
- III. Elect a Vice-Chairman
- IV. 2024 Fiscal Year Audit Finding 2024-001
- V. New Business
- VI. Adjourn

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**ANDERSON COUNTY, TENNESSEE**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2024**

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**PART I, SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements:**

1. Our report on the financial statements of Anderson County is unmodified.
  
2. Internal Control Over Financial Reporting:
  - \* Material weakness identified? **NO**
  - \* Significant deficiency identified? **NONE REPORTED**
  
3. Noncompliance material to the financial statements noted? **NO**

**Federal Awards:**

4. Internal Control Over Major Federal Programs:
  - \* Material weakness identified? **NO**
  - \* Significant deficiency identified? **NONE REPORTED**
  
5. Type of report auditor issued on compliance for major programs. **UNMODIFIED**
  
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **NO**
  
7. Identification of Major Federal Programs:
  - \* Assistance Listing Number: 21.027 COVID 19 - Coronavirus State and Local Fiscal Recovery Funds
  - \* Assistance Listing Number: 93.600 Head Start
  
8. Dollar threshold used to distinguish between Type A and Type B Programs. **\$763,064**
  
9. Auditee qualified as low-risk auditee? **YES**

**"DRAFT"**

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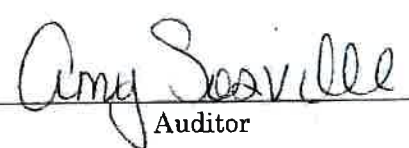




Anderson County, Tennessee  
Offices of Mayor, Highway Superintendent, and Director of Finance  
Review of Audit Findings and Recommendations  
For the Year Ended June 30, 2024

A review of our findings and recommendations as a result of our audit of the office of the Mayor and Director of Finance is presented below.

NO FINDINGS NOTED

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This is to acknowledge that the preceding findings and recommendations have been reviewed with me on this date by auditors of the Office of Comptroller of the Treasury, Division of Local Government Audit.

_____ October 29, 2024 Date of Review	 _____ Official
 _____ Auditor	 _____ Official
 _____ Auditor	 _____ Official
	 _____ Official

## PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

A finding and recommendation, as a result of our audit, is presented below. We reviewed this finding and recommendation 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 2024-001*

#### **ALLEGATIONS INVOLVING THE ANDERSON COUNTY SCHOOL DEPARTMENT ARE CURRENTLY UNDER INVESTIGATION**

(Noncompliance Under *Government Auditing Standards*)

An investigation involving the Anderson County School Department 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, 2024.

**ANDERSON COUNTY, TENNESSEE**  
**MANAGEMENT'S CORRECTIVE ACTION PLAN**  
**For the Year Ended June 30, 2024**

The audit of Anderson County did not report any findings and recommendations that required a management corrective action plan. 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).