

Anderson County Board of Commissioners

Audit Committee

Minutes

February 6, 2024 3:30p.m.

Room 312

Members Present: Commissioners Josh Anderson –Chair, Stephen Verran, Aaron Wells, Tyler Mayes, and Phil Yager.

Members Absent: Commissioner Michael Foster and City of Clinton Finance Director Gail Cook (retired).

Call to Order: The meeting was called to order by Commissioner Anderson –Committee Chair.

I. Elect a Chairman, Vice-Chairman

Motion by Commissioner Wells, second by Commissioner Yager, and passed to nominate Commissioner Josh Anderson as Committee Chair.

Motion by Commissioner Mayes, second by Commissioner Yager nominate Commissioner Wells as Vice-Chair.

Motion by Commissioner Mayes, second by Commissioner Yager to cease nominations and elect Commissioner Wells by acclamation. Motion passed unanimously.

II. Discussion of a New Member

Motion by Commissioner Mayes, second by Commissioner Yager, and passed to forward this item to the Nominating Committee.

III. 2023 Fiscal Year Audit Findings 2023-001 & 2023-002 and Corrective Action Plan

Finance Director Robby Holbrook reported on the Office of Director of School’s audit finding regarding an requesting grant reimbursements on a timely basis; and the Offices of Trustee, Finance Director, and Director of Schools audit finding regarding School Federal Projects Fund having a cash overdraft for the majority of the year and the trustee paying checks from the School Federal Projects Fund that exceeded available funds.

Motion by Commissioner Mayes, second by Commissioner Yager, and passed to refer to County Commission with a recommendation to approve the Corrective Action Plan (CAP) as presented.

IV. New Business

None.

V. Meeting adjourned.