

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

January 08, 2026
3:30 p.m. in Room 312

Committee Members: Chad McNabb, Denise Palmer, Shelly Vandagriff, Shain Vowell, Anthony Allen, Sabra Beauchamp and Bob Smallridge.

- I. Appearance of Citizens
- II. Approval of Agenda
- III. Elect a Chairman and Vice-Chairman
- IV. 2025 Fiscal Year Audit
- V. 2024 GFOA Awards
- VI. New Business
- VII. Adjourn

Summary of Audit Findings

Annual Comprehensive Financial Report

Anderson County, Tennessee

For the Year Ended June 30, 2025

Scope

We have audited the basic financial statements of Anderson County as of and for the year ended June 30, 2025.

Results

Our report on Anderson County's financial statements is unmodified.

Our audit resulted in one finding, which we have reviewed with Anderson County's management. The detailed finding, recommendation, and management's response are included in the Single Audit Section of this report.

Finding

The following is a summary of the audit finding:

OFFICE OF CLERK AND MASTER

- ◆ The office had deficiencies in computer system backup procedures.



ANDERSON COUNTY, TENNESSEE
Summary Schedule of Prior-year Findings
For the Year Ended June 30, 2025

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. In addition, OMB's Uniform Guidance requires auditees to report the status of all prior-year findings whether corrected or not. Presented below are financial statement findings along with their current status from the Annual Comprehensive Financial Report for Anderson County, Tennessee, for the year ended June 30, 2025.

Prior-year Financial Statement Findings

Fiscal Year	Page Number	Finding Number	Title of Finding	ALN	Current Status
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OFFICE OF DIRECTOR OF SCHOOLS

2024	311	2024-001	Allegations involving the Anderson County School Department are currently under Investigation.	N/A	Report Issued
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Prior-year Federal Awards Findings

There were no prior-year federal award findings to report.

ANDERSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

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 Numbers: 10.553 and 10.555	Child Nutrition Cluster: School Breakfast Program and National School Lunch Program
* Assistance Listing Number: 21.027	COVID 19 - Coronavirus State and Local Fiscal Recovery Funds

8. Dollar threshold used to distinguish between Type A and Type B Programs. **\$750,000**

9. Auditee qualified as low-risk auditee? **YES**



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For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO



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For the Fiscal Year Ended

June 30, 2024

Christopher P. Monell

Executive Director/CEO