

***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
OFFICE OF DIRECTOR OF SCHOOLS					
2024	311	2024-001	Allegations involving the Anderson County School Department are currently under Investigation.	N/A	Report Issued

**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      Child Nutrition Cluster: School Breakfast Program  
and 10.555      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



Government Finance Officers Association

**Award for  
Outstanding  
Achievement in  
Popular Annual  
Financial Reporting**

Presented to

**Anderson County  
Tennessee**

For its Annual Financial Report  
For the Fiscal Year Ended

June 30, 2024

*Christopher P. Morill*

Executive Director/CEO



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Anderson County  
Tennessee**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2024

*Christopher P. Morill*

Executive Director/CEO