

Anderson County Board of Commissioners

Audit Committee Minutes

January 8, 2026

3:30p.m. Room 312

Members Present: Commissioner Shain Vowell – Chair, Commissioner Denise Palmer, Commissioner Robert Smallridge, Commissioner Sabra Beauchamp, and Commissioner Anthony Allen, Commissioner Chad McNabb.

Members Absent: Commissioner Shelly Vandagriff.

Call to Order: The meeting was called to order by Commissioner Shain Vowell, Committee Chair.

I. Appearance of Citizens

No citizens appeared.

II. Approval of Agenda

Motion by Commissioner Anthony Allen, seconded by Commissioner Chad McNabb, and passed to approve the agenda as presented. *Motion Passed*.

III. Election of Officers

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Chad McNabb, to nominate Commissioner Shain Vowell as Committee Chair and Denise Palmer as Vice-Chair. *Motion Passed*

IV. 2025 Fiscal Year Audit

Finance Director Robby Holbrook presented the results of the FY 2024–2025 audit. Overall, the audit was completed successfully and resulted in one finding, with no additional issues noted. The sole finding 2025-001 relates to the Clerk & Master's Office and involves deficiencies in computer system backup procedures. A corrective action plan was adopted on the day the issue was brought to the Clerk's attention.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Anthony Allen, and passed to refer the audit report to County Commission with a recommendation for acceptance.

V. New Business

None.

VI. Meeting adjourned.