

**AUDIT COMMITTEE
CONFERENCE ROOM, WEAKLEY COUNTY BOARD OF EDUCATION
Monday, May 3, 2022 at 10:00 A.M.**

Audit Committee Members Present: Commissioner Larry Taylor, Mr. Chris Mathis, Mr. Jackie Reese, Mrs. Lee Young, and Mrs. Bethany Elam

Audit Committee Members Absent: None

The Weakley County Audit Committee met on Monday, May 3, 2022 at 10:00 a.m. in the conference room of the Weakley County Board of Education. Others present were Weakley County Mayor Jake Bynum, Director of Finance John Liggett, Commissioners Eric Owen, Roger Donaldson, James Westbrook, and Beth VanCleave, Trustee Marci Floyd, and three representatives of the media.

I.-II. APPROVAL OF MINUTES

Chairperson Mathis called the meeting to order at 10:02 a.m. Commissioner Taylor made a motion to approve the committee minutes from April 29, 2021, and with a second by Mr. Reese, the motion passed unanimously.

III. OLD BUSINESS

None

IV. NEW BUSINESS

Appointment of Recording Secretary: Chairperson Mathis called for a recommendation for a recording secretary. Commissioner Taylor recommended Lauren Rush to serve as the new recording secretary and with a second from Mrs. Young, Lauren Rush was unanimously appointed as recording secretary.

Review, Discuss, and Consider Approval of 2020-2021 FY Audit Report and Discuss

Recommendations for Written Audit Committee Report: Commissioner Westbrook was recognized and brought up the issue of Solid Waste that was cited in the audit finding. After investigating, the Commissioner does not agree with the audit finding. Commissioner Westbrook asked Trustee Marci Floyd to distribute the account analysis for the Solid Waste Convenience Center. The audit finding is that there is only one employee collecting money at the Solid Waste Convenience center, which presents a potential opportunity for fraud. Commissioner Westbrook and Marci Floyd proposed disputing the audit finding with the Comptroller's office because of measures the county has taken to protect against fraud such as implementing requirements that numbered receipts be issued with each transaction. Mayor Bynum stated that a conversation could be had with the auditor before the 2022 audit is performed to ask how we could avoid having this continued finding. Mr. Reese made a motion to approve the audit report and with a second by Mrs. Young, the motion passed unanimously.

Discussion of Recommendations That Will Go Before County Commission: Chairperson Mathis made a request that Mayor Bynum's office submit the report to the commission. Mayor Bynum agreed with this request.

V. OTHER BUSINESS

None

VI. ADJOURN

Having no other business to discuss, Mr. Reese made a motion to adjourn and with a second by Ms. Elam, the meeting was adjourned at 10:21 a.m.

Respectfully Submitted,



Lauren Rush, Secretary

Audit Committee

Approved:



Chris Mathis, Chairperson

Audit Committee

Date: 4-4-23