

ORIGINAL

**WEAKLEY COUNTY, TENNESSEE
AUDIT COMMITTEE**

Monday, April 8, 2024 – 9:00 A.M. – Weakley County Board of Education, Dresden, TN

Audit Committee Members Present: Commissioner Larry Taylor, Chris Mathis, Jackie Reese, and Bethany Elam

Audit Committee Members Absent: Lee Young

Also present: Commissioners Dennis Doster, Greg Usery, and David Hawks; County Mayor Jake Bynum; Director of Finance John Liggett; Register of Deeds April Jones; Trustee Marci Floyd; Sheriff Terry McDade, Road Supervisor Jeff Cosby

I. CALL TO ORDER – APPROVAL OF MINUTES

Chairperson Mathis called the meeting to order at 9:00 a.m. and called for the consideration of the minutes from the meeting that was held on April 4, 2023. Jackie Reese made the motion to approve, and with a second by Larry Taylor, the motion passed unanimously.

II. OLD BUSINESS

None.

III. NEW BUSINESS

Request for Communication: Chairperson Mathis requested that there be more communication from the Department of Finance concerning the audit process. He noted that the Audit Committee was unaware of the conclusion of the audit until contacted about this meeting. He added that the committee chairman had requested to be included in the audit exit meeting. He asked why the committee was not notified of the exit meeting. Director of Finance Liggett apologized, stating that he was notified prior to the exit of the single repeat audit finding. Director Liggett added that he did not believe it was necessary to have the Audit Committee Chairman present for the discussion since it was a repeat of the previous several years. However, Director Liggett apologized again and noted that he would make sure the Audit Committee was informed of future exit meetings. After some additional discussion, Commissioner Taylor made a motion that the Director of Finance communicate with the Audit Committee concerning the audit exit meetings. Bethany Elam seconded the motion and it passed unanimously.

Discussion of Audit Findings: Chairperson Mathis reported that Weakley County had one audit finding this year. He added that this finding was a repeat finding from previous years and was an internal control finding at the Solid Waste Department. He explained that, at times, there is only one person there on certain days and this presents the potential for fraud according to the auditors. Mayor Bynum stated that the county has started accepting payments by check or debit/credit cards only. Mayor Bynum stated that the Comptroller's Office has indicated that this would resolve the issue and remove the finding. After a brief discussion, Jackie Reese motioned to accept the audit report as presented. With a second by Bethany Elam, the motion passed unanimously.

Mayor Bynum stated that his office will prepare a written report to be presented at the May Commission meeting.

IV. OTHER BUSINESS

None


V. ADJOURN

Seeing no other business, the meeting was adjourned at 9:31 AM.

Respectfully Submitted,


Lauren Rush Griffin, Secretary
Audit Committee

Approved:


Chris Mathis, Chairperson
Audit Committee

Date: 3/11/2025