



AUDIT COMMITTEE AGENDA  
Sumner County Administration Building  
Conference Room #112  
May 17, 2021  
6:00 p.m.

MEMBERS  
Scott Langford, Chairman  
Jerry Becker  
Paul Goode  
Steve Graves  
Chris Taylor

- I. CALL TO ORDER
  - A. Approval of Agenda
  - B. Recognition of Public
  - C. Approval of Minutes—May 20, 2019
- II. REPORT OF THE COMMITTEE CHAIRMAN
- III. REPORT OF THE COUNTY EXECUTIVE
- IV. OLD BUSINESS
- V. NEW BUSINESS
  - A. FY2020 audit discussion
  - B. FY2021 audit discussion
- VI. REPORT OF THE FINANCE DIRECTOR
  - A. Discussion of the ongoing FY2021 IT audit of the Munis system
- VII. ADJOURNMENT



AUDIT COMMITTEE MINUTES  
May 20, 2019

MEMBERS PRESENT  
Scott Langford, Chairman  
Jerry Becker  
Steve Graves  
Chris Taylor  
OTHERS PRESENT  
David Lawing  
Leah Dennen  
Ben Allen

- I. CALL TO ORDER by Chairman Langford at 6:00pm in Room 112 of the Sumner County Administration Building in Gallatin, TN. Commissioner Taylor led invocation.
  - A. Approval of Agenda- Motion to approve by Commissioner Taylor, second by Commissioner Graves, unanimous approval.
  - B. Recognition of Public- None
  - C. Approval of Minutes—May 21, 2018- Motion to approve by Commissioner Graves, second by Commissioner Taylor, unanimous approval.
- II. REPORT OF THE COMMITTEE CHAIRMAN- None
- III. REPORT OF THE COUNTY EXECUTIVE-None
- IV. OLD BUSINESS- None
- V. NEW BUSINESS
  - A. FY2018 audit discussion- Motion to approve by Commissioner Taylor, second by Commissioner Graves, unanimous approval.
  - B. Discussion of amendment to the 2012 Act as related to the audit finding- Finance Director Lawing stated the county only had one finding with a recommendation, which would require a corrective action plan. He stated we also had a best practice finding; however, this finding does not have a recommendation attached and does not require a corrective action plan. The finding with a recommendation was for lack of inclusion of the school department in the county's financial system and passing the implementation deadline in the 2012 Private Act. He pointed out that both will be corrected tonight with the county commission's adoption of the amendment to the 2012 Act.
- VI. REPORT OF THE FINANCE DIRECTOR-None
- VII. ADJOURNMENT- Motion to adjourn at 6:03pm by Commissioner Langford.

## **PART II, FINDINGS RELATED TO THE FINANCIAL STATEMENTS**

There were no findings and recommendations as a result of our audit of the financial statements of Sumner County, Tennessee.