

## **MINUTES**

Audit Committee  
Of  
Cumberland County Tennessee

Meeting Held  
At the  
Courthouse Small Courtroom

May 17, 2019

Members Present:

Wendell Wilson  
Darrell Threet  
Sandra Brewer  
Carl MacLeod  
Glenn Harper

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### **CALL TO ORDER**

Convener Wilson called the meeting to order at 10:00 A.M and the following business was conducted:

#### **ELECTION OF CHAIRPERSON & VICE CHAIRPERSON**

Sandra Brewer nominated Wendell Wilson to serve as Chairman and Darrell Threet to serve as Vice Chairman. There were no other nominations.

#### **APPROVAL OF MINUTES**

Glenn Harper made a motion to approve the March 13, 2018 minutes as presented. Sandra Brewer seconded the motion and it carried by voice vote.

#### **REVIEW OF AUDIT FINDINGS**

Members of the committee met with the following officials for a review of the audit findings for FY 17-18:

##### **Finance Department**

Finance Director Nathan Brock explained that the finding his office received was related to a grant received by the Board of Education late in the fiscal year that did not have adequate time to go through the approval processes of the Board of Education and County Commission before the close of the fiscal year. He explained that the County was in jeopardy of losing \$41,700.00 of grant monies earmarked for Early Childhood Education programs. After review and

discussion, the Committee concurred that the finding was unfortunate, but accepted the explanation of the event and the corrective action taken by the Finance Director.

### **Circuit & General Sessions Court**

Deputy Circuit Court Clerk Billy Cain attended for Circuit Court Clerk Jessica Burgess who was at a Clerk's Conference. Mr. Cain explained that the referenced finding was on the previous office holder and that Ms. Burgess had addressed and corrected the finding almost immediately upon taking office. The Committee commended Ms. Burgess for her prompt attention to the matter and acknowledged that it had been corrected. Members of the Committee had additional suggestions for the Circuit Court Clerk's Office to further shore up internal controls that included surprise cash counts.

### **Register of Deeds**

Register of Deeds Judy Graham Swallows explained that she had not corrected the finding, stating issues with time stamping of documents received by her office. She further stated that the computer technology in her office afforded the ability to track checks, cash and change. She further stated that her office always balanced "to the penny" every day and that State Officials had recognized her office as the best in the State on multiple occasions. When asked how other Register of Deeds offices in the State addressed the issue, Ms. Swallows explained she intended to contact other counties to ascertain their processes. After review and discussion, the Committee concurred to accept Ms. Swallows corrective plan of action to continue to work on the matter.

### **OTHER BUSINESS**

There was no other business to discuss.

### **ADJOURNMENT**

Commissioner MacLeod made a motion to adjourn. Commissioner Threet seconded the motion and it carried by voice vote. The meeting adjourned at 10:30 A.M.

Wendell Wilson  
Chairman Audit

8-28-2020