

AUDIT COMMITTEE MEETING MINUTES

6 MARCH 2026

Chair Commissioner Erin Curry opened the meeting asking for a motion on 3 February 2025 minutes noting prayer and pledge were offered in same day meeting. Motion to approve minutes was made by Commissioner David Wamble, seconded by Commissioner Matthew Hopkins, and was approved unanimously.

A handout was provided on the Annual Financial Report Summary for Giles County, TN for the year ended June 30, 2025 and prepared by the TN Comptroller of the Treasury. Financial Manager (FM) Beth Moore-Sumners addressed the summaries of the findings shown in that handout, i.e., The school department entered into a lease agreement in violation of the Financial Management Act of 1981, and the office (Finance) failed to file grant documentation timely. For corrective and compliance, the FM noted on all future agreements/contracts her signature would be included and regarding grant documentation the policies/procedures had been reviewed with each department head to ensure compliance.

The Chair noted no motion was required and the minutes would be forwarded to the County Clerk. County Executive Graham Stowe also commented on having the minutes to ensure the county's eligibility under TN Three Star Program.

The Chair asked if there were any unfinished business or public comments. There being none, a motion to adjourn was made by Commissioner Matthew Hopkins, seconded by Commissioner Matt Rubelsky, and was approved unanimously.

ATTENDEES: Chair Commissioner Erin Curry, Commissioners David Wamble, David Adams, Matthew Hopkins, Evan Baddour, Judy Pruet, Matt Rubelsky (for Brad Butler absent) Other Commissioners in attendance Terry Jones, Tracy Wilburn, Shelly Goolsby, Gayle Jones, Ricky Carpenter, Roger Reedy, James Lathrop, Rose Brown, Carman Brown, Joyce Woodard, Caleb Savage, Annelle Guthrie Others in attendance County Executive Graham Stowe, School Director Vickie Beard, School Board Chair Knox Vanderpool, Financial Manager Beth Moore-Sumners, Shana Woodard, Road Superintendent Gene Barnickle, Trustee Tony Risner, Emergency Management Josh Young Members of the public