



Haywood County Audit Committee
Wednesday, May 6, 2026, 3:00PM
Historic Haywood County Courthouse Courtroom
Committee Members 2025-2026
Sharon Hayes, Chair • Rhonda Thompson, Vice Chair
Richard Jameson • Charlie Tripp

Meeting Agenda:

1) Call to Order - Determination of Quorum – Welcome & Introductions

2) Approval of Minutes – Previous Meeting 3-18-2025 *attached to email*

3) Public Comments

4) Overview of FY2025 State Audit – *report linked*

<https://comptroller.tn.gov/content/dam/cot/la/advanced-search/2025/county/FY25HaywoodHotSheet.pdf>

5) Follow-up on the Six Audit Findings

FINDINGS BY OFFICE

Office of County Mayor

- General ledger payroll deduction accounts were not reconciled with payroll reports and payments.
- The county was assessed interest and penalties totaling \$16,400 by the Internal Revenue Service.
- An interfund loan was not issued in compliance with state statutes.
- The office had purchasing deficiencies.

Office of Chief Administrative Highway Officer

- Competitive bids were not solicited for the purchase of a truck.

Offices of Circuit, General Sessions, and Juvenile Courts Clerk and Clerk and Master

- The offices had deficiencies in computer system backup procedures.

6) Internal Control & Best Practices

7) Future Audit & Timeline

8) Official Report to County Commission due by June 30, 2026

9) Other Business

10) Adjournment & Next Meeting