



Blount County Government

359 Court Street
Maryville, TN 37804-5906

Meeting Minutes - Final

Audit Committee

Commissioner Jared Anderson
Vice Chair Tim Eichhorn
Commissioner Ron French
Committee Member Lee Gowan, Chair
Committee Member Karen McKee

Thursday, October 20, 2022

5:15 PM

Blount County Courthouse, Room 430

Live stream via <https://zoom.us/join>
Zoom Meeting ID: 880 0287 3154

ROLL CALL

BE IT REMEMBERED, that the Blount County Audit Committee met on Thursday, October 20, 2022, at 5:15 p.m. in the Blount County Courthouse of Maryville, TN. Blount County Audit Committee Chair Lee Gowan called the meeting to order. An electronic roll call was taken by Blount County Clerk Gaye Hasty. There were 5 members present and none absent. The Chairman declared that a quorum did exist. The following proceedings were held, to wit:

Present 5 - Commissioner Jared Anderson, Vice Chair Tim Eichhorn, Commissioner Ron French, Chairperson Lee Gowan, and Committee Member Karen McKee

A. SETTING OF AGENDA.

A motion was made by Commissioner French, seconded by Commissioner Anderson, that the agenda be set. An electronic vote was taken. The Chairman declared the motion to have passed by the following vote:

Yes: 5 - Anderson, Eichhorn, French, Gowan, and McKee

No: 0

Abstain: 0

B. APPROVAL OF MINUTES.

1. [Minutes of Audit Committee Meeting on May 19, 2022.](#)

Attachments: [Minutes](#)

A motion was made by Commissioner Anderson, seconded by Committee Member McKee, that the minutes be approved. An electronic vote was taken. The Chairman declared the motion to have passed by the following vote:

Yes: 5 - Anderson, Eichhorn, French, Gowan, and McKee

No: 0

Abstain: 0

C. PUBLIC INPUT ON ITEMS ON THE AGENDA.

D. UNFINISHED BUSINESS.

- 1. [Review of the Emergency Communications District Audit Report.](#)

Attachments: [Emer Comm Dist 2021](#)

The Chairman recognized Audit Manager Brady Majury of Whitlock & Company, PC. The Chairman asked if he was involved in the audit. Mr. Majury stated he was not. The Chairman read the first sentence of the independent auditors' report calling attention to the statement "...a component unit of Blount County". Mr. Majury stated that to his understanding they are not a component unit, and that he had not been made aware of it being an error on the report. The Chairman asked if the report had been corrected, Mr. Majury stated that to his knowledge it had not been corrected. According to Mr. Majury, the next audit should begin in November 2022.

There was no action taken.

E. NEW BUSINESS.

- 1. [Review of the Blount County Schools Internal School Funds Audit Report.](#)

Attachments: [Blount County Schools - 2022 Financial Statements](#)

The Chairman recognized Emilee Riehn, CPA and partner at Rodeffer Moss & Co., PLLC to brief the members on the audit report.

A motion was made by Vice Chair Eichhorn, seconded by Commissioner Anderson, that the audit report be accepted. An electronic vote was taken. The Chairman declared the motion to have passed by the following vote:

Yes: 5 - Anderson, Eichhorn, French, Gowan, and McKee

No: 0

Abstain: 0

- 2. [Setting of the Next Audit Committee Meeting.](#)

The Chairman declared the next Audit Committee meeting would be on Thursday, November 17, 2022. Time to be determined.

F. ADJOURNMENT.

A motion was made by Commissioner French, seconded by Commissioner Anderson, that the meeting be adjourned. An electronic vote was taken. The Chairman declared the motion to have passed by the following vote:

Yes: 4 - Anderson, Eichhorn, Gowan, and McKee

No: 0

Abstain: 0

Did Not Vote: 1 - French

The Audit Committee meeting adjourned on Thursday, October 20, 2022, at 5:33 p.m.