

Jefferson County Audit Committee Minutes

March 13, 2023

The Jefferson County Audit Committee held a meeting on March 13, 2023, in the Jefferson County Courthouse at 5:00PM.

The meeting was called to order by acting Chair Gary Jett at 5:00PM.

Roll Call indicated the following members present: Gary Jett, John Neal Scarlett, Katy Huffaker, and Marcus Reed. As well as Ex-officio/non-voting members present Mayor Mark Potts and Finance Director Jessica Elder. Not present was Dale Allen.

A motion by Commissioner Huffaker and seconded by Commissioner Scarlett was made to approve the agenda.

Election of Officers:

Chairman: Commissioner Scarlett nominated Gary Jett with a second from Commissioner Huffaker. Commissioner Scarlett moved to cease nominations and the motion was approved unanimously.

Vice-Chairman: Chairman Jett nominated Dale Allen for Vice-Chair with a second from Commissioner Scarlett. Commissioner Scarlett moved to cease nominations and the motion was approved unanimously.

Secretary: Commissioner Scarlett nominated Commissioner Huffaker for Secretary. Commissioner Scarlett moved to cease nominations and the motion was approved unanimously.

A motion was made by Commissioner Huffaker with a second by Commissioner Scarlet to approve the April 25, 2022, minutes. Motion was approved unanimously.

There was no appearance of citizens.

Audit items presented to committee: Jefferson County Annual Audit Reports, Jefferson County Nursing Home, Jefferson County Schools Internal Funds and Cafeteria Funds, and Jefferson County E-911 Annual Financial Report.

Finance Director, Jessica Elder, Landfill & Sanitation Director, David Gaut, Nursing Home Director, Roger Mynatt, Director Schools, Dr. Tommy Arnold, Sheriff, Jeff Coffey and E911 Director, Justin Crowther were present to answer questions regarding the audit as it related to their departments.

John Neal Scarlett thanked Mr. Mark Treece, auditor, for scheduling Jefferson County early this year. Mr. Treece remarked that he and his staff were pleased with the clear and good communication between his team and Jefferson County this year. He said that he believes the audit for 22/23 will begin in October 2023


Audit Items Discussed:

- Landfill (Solid Waste Disposal Fund) - a deficit in total net position and in unrestricted net position. Director Gaut spoke on how the deficit has decreased this year due to the calculations being more accurate. Auditor, Mr. Mark Treece, agreed when asked by Commissioner Scarlett if he felt this to be true.

- Finance Department – Competitive bids were not solicited for roofing projects. Finance Director Jessica Elder reported that this had been discovered and reported to the auditors by herself in an effort of transparency and resolution. The Jefferson County bidding process has been followed correctly for the next roofing projects.
- Jefferson County Sheriff’s Office - Purchasing deficiencies for vehicles and vests. Sheriff Jeff Coffey reported to the Audit Committee his department was now following the Jefferson County Purchasing Guidelines and Procedures to prevent future findings.

Commissioner Huffaker made a motion with a second by Commissioner Scarlett to adjourn at 5:25PM. Motion was approved unanimously.

The meeting lasted approximately twenty-five minutes.



Chairman Gary Jett



Secretary Katy Huffaker