

**COMMITTEE  
MEETING  
MINUTES**

## **Claiborne County Audit Committee Meeting Minutes**

**Monday, February 9, 2026**

**Members in attendance:** Carolyn Brooks, Rosemary Barnett, Zach Bunch, Dennis Cook, Steve Brogan

**Others in attendance:** Joe Brooks (County Mayor), Brandon Walters (Finance Director), Jimmy Estep (County Attorney), Robert Anderson (State Comptroller's Office)

Carolyn Brooks called the meeting to order at 6:00 pm.

Motion by Zach Bunch, seconded by Dennis Cook, to approve the agenda. Agenda approved unanimously.

Motion by Zach Bunch, seconded by Dennis Cook, to approve the minutes from the January 28, 2025 Audit Committee meeting. Minutes approved unanimously.

Motion by Rosemary Barnett, seconded by Steve Brogan, to elect Carolyn Brooks as Committee Chair. Motion approved unanimously.

Carolyn Brooks turned the floor over to Finance Director Brandon Walters.

Mr. Walters introduced Robert Anderson, Auditor with the State Comptroller's Office, to discuss the findings from the CY Audit Report.

Mr. Anderson explained that the findings resulted from tests of controls (pass/fail testing). Two departments had employees who exceeded the allowable accrued compensatory time limits established by County policy.

Finance Director Walters interjected that the current limit may not be feasible for the Sheriff's Department. Mayor Brooks concurred that a policy change will very likely need to be considered moving forward.

Additionally, Mr. Anderson reviewed the finding regarding the Sheriff's Department entering into a contract without proper authorization from the County Commission or Finance Department. He noted that this issue had already been addressed in a prior fiscal year and that the County does not foresee it recurring.

There was additional discussion regarding conflict of interest when the Commission considers resolutions.

Director Walters pointed out that, despite the findings (all of which have been addressed), the County still received an unmodified opinion, which is a positive result.

Motion by Zach Bunch, seconded by Dennis Cook, to accept the results of the audit. Motion passed unanimously.

Motion to adjourn the meeting was made and seconded, and unanimously approved. The Committee adjourned at 6:38 pm.