

Knox County Audit Committee

David Shields, CPA
Jennifer West, CIA, CFE
Travis Wright, KCS BOE, 8th District



Commissioner Andy Fox
Commissioner Shane Jackson
Commissioner Adam Thompson

AGENDA

Monday, October 26, 2026 @ 1:00 PM

Commission Conference Room #640

City-County Building

NOTE: Those wishing to speak regarding any Audit Committee agenda item can sign up via the Commission website at commission.knoxcountyttn.gov or by calling 865-215-2534. The deadline for signing up to speak is Friday, October 23, 2026, at 4:00 p.m.

1. Meeting Opening – (5 minutes)
 - a. Call to Order (Buuck)
 - b. Roll Call (Kim Ellis/Haley Evans)
 - c. Election of Chair & Vice-Chair (Kim Ellis/Haley Evans)
 - d. Pledge of Allegiance (Commissioner Fox)
 - e. Approval of minutes of the prior meeting (Chair)
2. Introduction of New Committee Members (Zac Fullerton) – (5 minutes)
3. Presentation of Final Audit Report – FY27-PA-01 – Knox County Procurement Card Program Audit (Harrison Lewis & Phillip Vincent) – (15 minutes)
4. Presentation of Final Audit Report – FY27-PA-02 – Knox County Grants and Community Development Compliance Audit (Shelby Davis & Nathan Wallace) – (15 minutes)
5. Internal Audit Update (Zac Fullerton) – (15 minutes)
 - a. Operational Updates
 - b. Continuous Auditing Summary
 - c. Hotline Summary
 - d. Recommendations Summary
6. External Audit Update (Ted Hotz) – (15 minutes)
 - a. Update on Knox County Audit
 - b. Update on Knox County Schools – Internal School Funds Audit
7. Discussion (Vote) of External Auditing Services (Pugh CPAs) regarding extending the current contract for one year or going out for rebid via RFQ (Chris Caldwell, Ted Hotz) – (5 minutes)
8. Future Audit Committee Meeting Proposed Dates (Chair) – (5 minutes)
 - a. January 25, 2027 (1-3 pm)
 - b. March 22, 2027 (1-3 pm)
 - c. June 28, 2027 (1-3 pm)
 - d. October 25, 2027 (1-3 pm)
9. Public Comment (Agenda Items Only) – (3 minutes per speaker)
10. Meeting Closing (Chair) – (5 minutes)
 - a. Other Business
 - b. Adjournment

NOTE: ALL AGENDA ITEMS ARE SUBJECT TO VOTE