

Knox County Audit Committee

Matthew Warren, CPA, Chairman
Jim Morrison, CPA
Travis Wright, KCS BOE, 8th District



Commissioner Larsen Jay
Commissioner Shane Jackson
Commissioner Adam Thompson

AGENDA

Wednesday, February 25, 2026 @ 1:00 PM

Main Assembly Room

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 Tuesday, February 24, 2026, at 4:00 p.m.

1. Meeting Opening - (5 minutes)
 - a. Call to Order (Warren)
 - b. Roll Call (Kim Ellis/Haley Evans)
 - c. Pledge of Allegiance (Commissioner Jackson)
 - d. Approval of minutes of the prior meeting (Warren)
2. Recommendation Regarding Pugh and Company State Audit Contract for FY 2026 (Chris Caldwell) – (5 minutes)
3. Presentation of Final Audit Report – FY26-PA-03 – Knox County Schools Internal School Funds P-Card Audit (Harrison Lewis) – (15 minutes)
4. Presentation of Final CRE Report – FY26-CRE-03 – Knox County Parks & Recreation Three Ridges Golf Course Sales Tax Reporting (Nathan Wallace) – (5 minutes)
5. Presentation of Final Audit Initiative Report – FY26-AI-02 – Knox County Internal Audit Self-Assessment (Phillip Vincent) – (5 minutes)
6. Request for Agreed-Upon Procedures to Enhance Transparency of Elected Official Transitions (Commissioner Jay) – (5 minutes)
7. Internal Audit Update (Zac Fullerton) – (15 minutes)
 - a. Internal Audit Update
 - b. Continuous Auditing Summary
 - c. Hotline Summary
 - d. Recommendations Summary
8. External Audit Update (Ted Hotz) – (45 minutes)
 - a. Governance Letter for FY 2025
 - b. Presentation of Single Audit Compliance Report for FY 2025
9. Future Audit Committee Meeting Planning (Warren) – (5 minutes)
10. Public Comment (Agenda Items Only) – (3 minutes per speaker)
11. Meeting Closing – (5 minutes)
 - a. Other Business
 - b. Adjournment

NOTE: ALL AGENDA ITEMS ARE SUBJECT TO VOTE