

# PUTNAM COUNTY BOARD OF COMMISSIONERS

## MEETING WILL BE HELD AT THE COURTHOUSE

Regular Monthly Session  
Tuesday, March 21, 2023

Presiding: Honorable Ben Rodgers  
Commission Chairman

1. Call to Order - Sheriff Eddie Farris
2. Invocation *District 8*
3. Pledge to the Flag of the United States of America *District 8*
4. Roll Call - County Clerk Wayne Nabors
5. Approval of the Agenda
6. Approval of the Minutes of Previous Meeting
7. Unfinished Business and Action Thereon by the Board
  - A. Report of Standing Committees
    1. Planning Committee
    2. Fiscal Review Committee
    3. Nominating Committee
  - B. Report of Special Committees
    1. Hear from the Audit Committee.
  - C. Other Unfinished Business
8. New Business and Action Thereon by the Board
  - A. Report of Standing Committees
    1. Planning Committee
      - a. Recommends approval of the following vehicle to be sold via Internet/Public Auction for the Technology Department as follows:  
2010 Chevy Tahoe VIN#1GNUKAE01AR227180
      - b. Recommends approval of agreement with TDOT for the Hilham Road-Fisk Road Intersection project and authorize the County Mayor to execute all documents needed to finalize the project.
      - c. Recommends approval of resolution to create an Opioid Task Force.
      - d. Recommends approval of resolution authorizing the County Mayor to execute all documents needed on the Opioid Litigation Settlements.
    2. Fiscal Review Committee
      - a. Recommends approval of budget amendments to the County General Fund.

- b. Recommends approval of budget amendments to the General Purpose School Fund.
- c. Recommends the approval of the contract to sell 12 acres in the Highlands Business Park to Project Ponderosa and authorize the County Mayor to execute all documents needed to finalize the sale.
- d. Recommends approval of additional funds for the Health Department building addition to come from the ARP Funds.

**3. Nominating Committee**

- a. Recommends approval of the appointment of Nate Maxwell to the Upper Cumberland Regional Airport Authority for a 3 year term to expire March 2026.

**B. Report of Special Committees**

**C. Resolutions**

**D. Election of Notaries**

**E. Other New Business**

**9. Announcements and Statements**

**10. Adjourn**

**Putnam County, Tennessee**  
**Report of Audit Committee**  
**February 23, 2023**

The audit committee met on February 23, 2023 at 10:00 am in the conference room at the Putnam County Courthouse with the following in attendance:

Committee members present: Bob Duncan, Sam Sandlin, Ben Rodgers and Kim Bradford.

Others in attendance: Randy Porter, County Mayor; Steve Reeder, Audit Manager; and Anita Scarlett; Audit Supervisor.

Bob Duncan, chairman, called the meeting to order at 10:00 am and declared a quorum present.

The chairman called for nominations for Chairman for the current year. Ben Rodgers nominated, and Sam Sandlin seconded the nomination of Bob Duncan as Chairman for the current year; and he was elected by acclamation.

The committee noted that the audit opinion on the June 30, 2022 financial statements was unmodified but there was one audit finding.

The committee and the auditors discussed the audit finding in detail including the response and plan of action to correct the finding. Randy Jones, the elected official who received the audit finding could not be in attendance. The consensus was that this was a training issue and noted that the person in the Road Supervisor's office who is listed as part of the correction plan is also new at his job and training may be required for him to effectively supervise the reconciliation process.

The audit report also noted that all findings from the prior audit have been corrected to the auditor's satisfaction.

The committee inquired of the auditors if any new accounting standards would affect Putnam County in the current year. They replied that the accounting rules related to software have changed and that software currently classified as operating expense would need to be reviewed beginning this fiscal year. If the agreement is for more than twelve months and is non-cancellable, the asset and related liability may need to be recognized on the general-purpose financial statements.

This should have a minimal effect on Putnam County since it will apply primarily to software used by the school system and county information technology and perhaps a few other items. The auditors suggested that the county begin compiling a list of all software contracts so that the issue can be addressed in a timely manner in the next audit. Mayor Porter indicated that his office would begin accumulating the needed information.

There being no further business, the committee adjourned at 10:25 a.m.

Respectfully submitted by

Bob Duncan, Chairman

February 23, 2023