



THE HONORABLE
GWEN KNIGHT

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
CLERK OF COURTS • COUNTY COMPTROLLER • AUDITOR • TREASURER • RECORDER
DIVISION OF INTERNAL AUDITING

AGENDA

AUDIT ADVISORY COMMITTEE MEETING

2:00 p.m. – 4:00 p.m., Thursday, October 22, 2026

Finance Conference Room – 315 Calhoun Street, 7th Floor

MEMBERS:

Valerie Peacock, Chair, CFE, CIA, CIG, CIGA, CISA
Cindy Welter, Vice Chair, CIG, FCCM
Jeffrey Caines, CIA, CFE, CGAP

Nancy Shepherd, CPA, CIA, CRM
Kelly Neel, CIA, CISA, CIGA

Opening:

Called to Order..... Valerie Peacock, Chair

Roll Call..... Valerie Peacock, Chair

Kelly Neel has an excused absence and will not be in attendance.

Item 1: Approval of the July 23, 2026, Meeting Minutes..... Valerie Peacock. Chair
(Attachment)

Item 2: Clerk's Comments Gwen Knight, Clerk of Court & Comptroller

Non Actionable (Discussion) Items:

Item 3: Recognition of Nancy Shepherd's Service;..... Gwen Knight, Clerk of Court & Comptroller

Item 4: P Card Program Audit Results.....Kim Ferree, Director Internal Audit

Item 4 a: P Card Program Overall Key Results Summary and General Recommendations

Item 4 b: Result No. 1 detail

Item 4 c: Result No. 2 detail

Item 4 d: Result No. 3 detail

Item 4 e: Result No. 4 detail

Item 4 f: Result No. 5 detail

Item 4 g: Result No. 6 detail

Item 4 h: Result No. 7 detail

(Attachments)

Action Items:

Item 5: Risk Assessment and 2026-2027 Annual Audit Plan..... Kim Ferree, Internal Audit Manager

(Attachment)

Reports:

Item 6: Q4 –FYE 2026 Budget to Actual Variance Report... Kim Ferree, Internal Audit Manager

(Attachment)

Other Business & General Discussion:

None

Adjournment