

Bowling Green Audit Committee
Special Meeting
July 13, 2015

The Bowling Green Audit Committee convened in a special meeting at 3:30 p.m. on July 13, 2015 in the Neighborhood and Community Services Community Room. The meeting was called to order by Past Chair Cristi Pruitt. Members of the Committee present were: Audit Professionals David McKillip and Cristi Pruitt, General Business member Scott Gary, City Commissioner Joe Denning and Ex-Officio member City Manager Kevin DeFebbo. Absent: General Business member Tony Witty. Also present were Internal Auditor Deborah Jenkins and Assistant City Clerk Ashley Jackson. There was a quorum of the board present.

Approval of Minutes.

Past Chair Pruitt announced that the first item of business was to approve the minutes of the April 13, 2015 regular meeting, which was mailed with the agenda to the members for their review prior to the meeting. Motion was made by Mr. Denning and seconded by Mr. McKillip to accept the minutes as written. The minutes were approved as written by unanimous vote.

FY2016 Chair and Vice-Chair nominations.

Ms. Jenkins reviewed the Audit Committee Charter related to terms of appointment and explained that only two members were eligible to serve as the Chair and Vice-Chair, including Mr. Witty who was absent, but verbally agreed to serving in an officer role.

Motion was made by Mr. McKillip and seconded by Mr. Denning to nominate Mr. Gary to serve as Chair for Fiscal Year 2015. All ayes, motion carried.

Motion was made by Ms. Pruitt and seconded by Mr. Denning to nominate Mr. Witty to serve as Vice Chair for Fiscal Year 2015. All ayes, motion carried.

Ms. Jackson stated that Mr. Gary may preside over the remainder of the meeting.

Presentation and approval of the FY2015/2016 Audit Plan.

Ms. Jenkins reported on the FY2015/2016 Audit Plan. She explained that she met with Department Heads and discussed risk factors within the departments. The upcoming audits that Ms. Jenkins has scheduled are as follows: 1.) complete Sport Contract audit, 2.) Purchasing Office follow-up, 3.) Park Maintenance Operations follow-up, 4.) Fleet Mechanic efficiency audit, and 5.) Cemetery Administration audit. She further plans to continue unannounced cash counts, administering the Employee Ethics Hotline, as well as special requests and advisory needs from management. She also reported the areas that were identified as high risk areas which included the following: Finance – Treasury and License Divisions, Information Technology, Public Works – Fleet Management, Parks and Recreation – Athletics, Aquatics, Recreation/Fitness, Golf Courses and Cemetery. Ms. Jenkins briefed the committee on the expectation of the Cemetery Administration Audit and Ms. Jackson was asked to review the history and overview of her role with Cemetery. Ms. Jackson commented about the Certificate of Burial process, and explained that the certificate allows burial rights only, not ownership. She also discussed her responsibility on behalf of the Clerk's Office, as well as Cemetery Administration and Treasury Division's responsibilities. Ms. Jenkins emphasized that the Information Technology (IT) area continued to remain as a high risk area for the City and without special training she could not properly audit the department. She continued that she depends on Mountjoy Chilton

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Medley, LLP during the preparation of the CAFR to audit the IT area. However, IT Director Lynn Hartley and Ms. Jenkins are hoping to coordinate some auditing concepts as a team.

Ms. Jenkins asked for the approval of the Annual Audit Plan. Motion was made by Mr. McKillip and seconded by Ms. Pruitt to approve the FY2015/2016 Annual Audit Plan as written. All ayes, motion carried.

The next quarterly meeting - October 12, 2015.

Ms. Jenkins announced the next regular scheduled meeting date and time. The Committee stated that they would like to see the regular meetings held at the Neighborhood and Community Services Community Room, and following some discussion, it was determined that the regular meetings may be held in the Community Room. Ms. Jenkins agreed to follow up with appropriate staff to guarantee the availability of the meeting space.

Adjournment.

There being no other business to be conducted, at 4:20 p.m. Chair Gary declared the meeting adjourned.

Date Approved

Scott Gary, Chair

Ashley Jackson, Assistant City Clerk