

Bowling Green Audit Committee
Regular Meeting
January 4, 2010

The Bowling Green Audit Committee convened in a regular meeting at 3:30 p.m. on January 4, 2010 in the City Hall Commission Chamber. The meeting was called to order by Chairman Harold Wills. Members of the Committee present were: Audit Professionals Charles Hays and Harold Wills, General Business members Jean Cherry and James Martens, Commissioner Bruce Wilkerson and Ex-Officio member City Manager Kevin DeFebbo. Absent: None. Also present were Daily News reporter Andrew Thomason, Internal Auditor Deborah Jenkins and Assistant City Clerk Ashley Jackson. There was a full quorum of the board present.

Approval of Minutes.

Chairman Wills announced that the first item of business was to approve the minutes of the December 7, 2009 special meeting, which were mailed with the agenda to the members for their review prior to the meeting. Motion was made by Mr. Hays and seconded by Ms. Cherry to accept the minutes as written. The minutes were approved as written by unanimous vote.

Present 2009 Annual Audit Report.

An Annual Report prepared by Ms. Jenkins was discussed and briefly summarized. The report provided the Internal Auditor's activity summary for 2009. Ms. Jenkins explained that she had performed follow-up reports for Golf Division Operations, Russell Sims Aquatic Center and Section 8 Housing Choice Voucher Program Audits and conducted the Code Enforcement Audit and City-wide compensatory time review. Also, she explained that she had advisory services, special requests, training, administration and other miscellaneous tasks throughout the year.

Ms. Cherry suggested that there should be a clear understanding of any audit recommendations that were not completely implemented by the time of the follow-up report. She requested that it should be explained within the report the reasoning as to why it hadn't been accomplished, and it should be reported whether the matter was low or high risk. In addition, she stated that without clarification, it would appear to be acceptable to the Committee and management if a recommendation by the Internal Auditor was not fully implemented in a considerably amount of time. Also, Mr. Martens commented that on a business stand point, he would not allow a department or division such a prolonged time frame to complete or correct the recommendation. Ms. Jenkins confirmed that she would make note of the suggested revision to the annual report, as well as work with Mr. DeFebbo to determine how the departments or divisions would provide a sooner completion time. Mr. DeFebbo stated that he would need a listing of all the uncompleted audit recommendations from the Internal Auditor, and he and/or Ms. Jenkins would contact each department directly.

Furthermore, she indicated her indirect audit hours included 9% Holiday, 12% Vacation, 8% Sick, 2% Personal, 5% Training, 33% Administration and 31% Other. The direct audit hours included 32% Code Enforcement Audit, 14% Police Payroll Audit, 1% Unannounced Cash Counts, 13% Audit Follow-up, 2% Verification of Narcotics Disposal, 2% Advisory Services and 36% special requests.

Discuss progress on BGPD Payroll Audit.

Ms. Jenkins provided an update of the progress on the Bowling Green Police Department (BGPD) payroll audit. Her objectives of the audit included the following: 1.) personnel related actions (hiring, promotion, leave without pay, military leave, termination, special incentive pay); 2.) overtime, including approved cash outs and pay premiums (C-Shift and fill-in pay); 3.) administration of payroll related grants; 4.) state incentive pay administration, and 5.) special event cost including any reimbursement contracts and off duty employment contracts. Ms. Jenkins anticipates presenting the

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audit report at the next quarterly meeting in April. Also, she stated that directly following this audit, she would be preparing for the Fire Department payroll audit.

The next quarterly meeting is scheduled at 3:30 p.m. on April 12, 2010

Chairman Wills announced the next quarterly meeting date.

Adjournment.

There being no other business to be conducted, at 4:27 p.m. Chairman Wills declared the meeting adjourned.

Date Approved

Harold Wills, Chairman

Ashley Jackson, Assistant City Clerk