Bowling Green Audit Committee
Special Meeting
November 11, 2025

The Bowling Green Audit Committee convened in a special meeting at 3:30 p.m. on November 11, 2025 in the City Hall Commission Chamber. The meeting was called to order by Chairperson Barry Pruitt. Members of the Committee present were: Audit Professional members Pamela Napier and Jill Price, General Business members Dr. Dan Myers and Barry Pruitt, Commissioner Sue Parrigin and Ex-Officio member City Manager Jeff Meisel. Also present were Ben Dennison of Cherry Bekaert LLP, Chief Financial Officer Erin Ballou, Assistant Chief Financial Officers Aimee Miller and Sean Weeks, City Internal Auditor Deborah Jenkins and Assistant City Clerk Hope Spiller. There was a full quorum present.

Approval of Minutes.

Chairperson Pruitt announced the first item of business was to approve the minutes of the July 8, 2025 regular meeting, which were mailed with the agenda to the members for their review prior to the meeting. Motion was made by Ms. Parrigin and seconded by Ms. Napier to accept the minutes as written. The minutes were approved by unanimous vote.

Review and discuss the Annual Comprehensive Financial Report (ACFR) of the City of Bowling Green for the Fiscal Year ended June 30, 2025, presented by Cherry Bekaert LLP.

Ben Dennison of Cherry Bekaert LLP provided a brief overview of the requirements of Cherry Bekaert, as well as the City, and stated overall the audit went well and there was great cooperation and open communication with no fraud or illegal acts or difficulties or disagreement with management. He also acknowledged the City for receiving the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Finance Reporting. Mr. Dennison further highlighted the Management's Discussion and Analysis (MD&A) financial highlights, Statement of Net Position and Activities and reviewed the changes in Outstanding Debt. He concluded stating there were no material weaknesses or deficiencies.

Once all discussion ended, motion was made by Dr. Myers and seconded by Ms. Napier to approve **Resolution No. 2025 - 1 of the City of Bowling Green Audit Committee approving the Annual Comprehensive Financial Report for Fiscal Year Ending June 30, 2025, as prepared by Cherry Bekaert LLP.** Resolution No. 2025 - 1 was approved by unanimous vote.

Adjournment.

There being no other business to be conducted, at 4:00 p.m. Chairperson Pruitt declared the meeting adjourned.

January 13, 2026
Date Approved

Chair

Hope Spiller
Hope Spiller, Assistant City Clerk

Minutes prepared by Assistant City Clerk Hope Spiller