

Bowling Green Audit Committee
Regular Meeting
July 8, 2025

The Bowling Green Audit Committee convened in a regular meeting at 3:30 p.m. on July 8, 2025 in the City Hall Commission Chamber. The meeting was called to order by Chairperson Pamela Napier. Members of the Committee present were: Audit Professional members Pamela Napier and Jill Price, General Business member Dr. Dan Myers, Commissioner Sue Parrigin and Ex-Officio member City Manager Jeff Meisel (arrived at 4:00 p.m.). Absent: General Business member Barry Pruitt. Also present were City Internal Auditor Deborah Jenkins and Assistant City Clerk Hope Spiller. There was a quorum present.

Approval of Minutes.

Chairperson Napier announced the first item of business was to approve the minutes of the April 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 Dr. Myers to accept the minutes as written. The minutes were approved by unanimous vote.

FY2026 Chair and Vice Chair nominations.

A motion was made by Ms. Parrigin and seconded by Ms. Price to nominate Mr. Pruitt to serve as Chair for FY2026. All ayes, motion carried. A motion was made by Ms. Parrigin and seconded by Ms. Napier to nominate Dr. Myers to serve as Vice Chair for FY2026. All ayes, motion carried.

Presentation and approval of the FY2025/2026 Audit Plan.

Ms. Jenkins reported on the Fiscal Year 2025/2026 Audit Plan and explained risk assessment meetings were held with Senior Management staff and identified departments and areas she would be focusing on for the fiscal year. She reviewed the process for measuring risk and how departments were chosen each year for assessment. The audit areas include: finalizing the fire investigations audit, body worn camera follow-up audit, target solutions follow-up audit, citywide controlled asset audit, city security camera follow-up audit, software management and support follow-up audit, city overtime/compensatory time follow-up audit and Pickens Amateur Golf Championship follow-up audit. In addition, Ms. Jenkins explained her Audit Plan would include unannounced cash counts, calendar year payroll review, City facility site visits, random spot checks, International Fraud Awareness Week events and administering the Employee Ethics Hotline. Ms. Jenkins stated she was recently elected as President-Elect for the Association of Local Government Auditors, which was a three year term. After discussion concluded, a motion was made Dr. Myers and seconded by Ms. Price to approve the Fiscal Year 2025/2026 Annual Audit Plan as written. All ayes, motion carried.

Present Law Department Code Enforcement Lien Process Follow-Up Audit.

Ms. Jenkins presented the findings of the follow-up audit for the Law Department code enforcement lien process. She stated this audit was originally completed in September of 2019 and two (2) prior recommendations were made, which included working with the Information Technology Department to create weekly and monthly reports to verify releases are processed following payment to the City. Additionally, it was recommended the Law Department transition to using the City's procurement card for lien related fees as processing checks were costly for the City. Ms. Jenkins reported the Law Department had fully implemented both recommendations.

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Adjournment.

There being no other business to be conducted, at 4:10 p.m. Chairperson Napier declared the meeting adjourned.

November 11, 2025

Date Approved

Chair



Hope Spiller

Hope Spiller, Assistant City Clerk

Minutes prepared by Assistant City Clerk Hope Spiller