

Bowling Green Audit Committee
Special Meeting
July 2, 2007

The Bowling Green Audit Committee convened in a special meeting at 12:00 p.m. on July 2, 2007 in the City Hall Commission Chamber. The meeting was called to order by Internal Auditor Deborah Jenkins. Members of the Committee present were: Audit Professionals, Charles Hays and Harold Wills; General Business members, Jean Cherry and James Martens; Commissioner Brian Strow and Ex-Officio member City Manager Kevin DeFebbo. Also present were City Attorney Gene Harmon and Assistant City Clerk Ashley Watt. There was a full quorum of the board present.

Audit Committee Introductions.

Ms. Jenkins provided introductions of the newly established Audit Committee and a brief description of her role as the Internal Auditor. Mr. DeFebbo explained that Ms. Jenkins had visited Louisville and Lexington in order to design the committee structure.

Discuss the purpose and duties of the Bowling Green Audit Committee as well as provide information on governmental committees.

Ms. Jenkins reviewed the packet of information which was provided to the members for their review prior to the meeting. The material discussed in the agenda packets included the Ordinance approving the creation of the Bowling Green Audit Committee, Municipal Order approving the Committee members and copies of the Committee members' resumes, Charter of the Internal Auditor's Office and the Internal Auditor's Handbook. Ms. Jenkins specifically discussed the Charter and her role to prepare a Risk Assessment within 30 days of fiscal year end, with an Annual Report to be provided to the Committee 30 days after calendar year end. Mr. DeFebbo emphasized that an upcoming responsibility of the Audit Committee would be to select an external Auditor. He also commended Ms. Jenkins for beginning the auditing process of counting cash drawers within all City departments.

Mr. Harmon reviewed governmental committee information including the Conflict of Interest Statement and Kentucky Open Meetings/Open Records Acts. He stated that the Conflict of Interest Statement and Certificate of Receipt of Written Documentation were required to be signed by all Committee members and returned to the City Clerk's Office. He further indicated that an educational conference would be held in the Fall to inform City boards/commissions of their roles and responsibilities as a committee and/or board member. Mr. Harmon also explained that the Bowling Green Audit Committee meetings were open to the public and meeting notifications would be sent out once the regular meeting schedule was determined, or if a special call or cancellation was required. Mr. DeFebbo recommended that the Committee speak as one voice.

At this time, Mr. DeFebbo, Mr. Harmon, Ms. Jenkins and Ms. Watt were dismissed from the Commission Chamber for the Committee to deliberate the nominations for Chair and Vice-Chair.

FY2008 Chair and Vice-Chair nominations.

Motion was made by Harold Wills and seconded by Jean Cherry to elect Charles Hays as the Fiscal Year 2008 Chair. All ayes, motion carried.

Motion was made by Charles Hays and seconded by Jim Martens to elect Harold Wills as the Fiscal Year 2008 Vice-Chair. All ayes, motion carried.

Determine schedule for quarterly meetings.

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The Committee determined that the regular scheduled meetings would be held quarterly on the first Monday at 3:30 p.m. in the Commission Chamber, with the first quarterly meeting to be held on October 1, 2007.

Next Meeting.

A special meeting was scheduled for Monday, August 6, 2007 at 3:30 p.m. in the City Hall Commission Chamber to review the Risk Assessment as discussed earlier.

Adjournment.

There being no other business to be conducted, at 12:50 p.m. Chairman Hays declared the meeting adjourned.

Date Approved

Charles Hays, Chairman

Ashley Watt, Assistant City Clerk