Bowling Green Audit Committee
Regular Meeting
January 13, 2026

The Bowling Green Audit Committee convened in a regular meeting at 3:30 p.m. on January 13, 2026 in the City Hall Commission Chamber. The meeting was called to order by Chairperson Barry Pruitt. Members of the Committee present were: Audit Professionals 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 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 November 11, 2025 special meeting, which were sent with the agenda to the members for their review prior to the meeting. Ms. Napier noted a correction was necessary in order to correct a name change. Motion was made by Ms. Napier and seconded by Ms. Price to accept the minutes as amended. The minutes were approved by unanimous vote.

Discuss Target (Vector) Solutions Follow-Up.

City Internal Auditor Deborah Jenkins stated this was a follow-up audit to the initial audit completed in 2020. She stated of the ten (10) City departments, nine (9) had improved their on-time completion of required trainings. A prior recommendation was made for the Parks and Recreation Department to consider having a lead administrative compliance person to ensure courses were completed in a timely manner. It was further recommended that management review compliance during employee annual evaluations. Ms. Jenkins remarked the Parks and Recreation Department had improved its completion rate by over 10%, as well as Administration staff creating a spreadsheet to help managers ensure training requirements were met by employees.

BGPD Body Worn Camera Audit Follow-Up.

Ms. Jenkins stated this was a follow-up audit to the initial audit completed in 2021. The initial audit included a recommendation for officers to be required to upload and tag body-worn camera footage according to policy. Furthermore, it was recommended management review the body-worn camera portion of the Bowling Green Police Department (BGPD) Policy and Procedures Manual to update terminology and ensure that procedures match requirements within the policy. It was also mentioned BGPD management should work with the Information Technology Department to enhance reporting capabilities to improve supervisor review and monitoring of videos, as well as create a process for tagging remaining videos as part of an employee's separation or retirement planning for any officers leaving the department. Ms. Jenkins stated the recommendation had been partially implemented. The BGPD Policy and Procedures Manual related to body-worn cameras was last updated prior to the original audit. She stated the policy stated officers should make reasonable attempts to download video and audio files before the end of each shift, however, in practice the expectation was within a week. She remarked the department had made a significant improvement with 90% of footage being uploaded within seven (7) days. Furthermore, the number of unassigned videos decreased significantly by 64% from the original audit. It was recommended management continue to monitor categorization of videos and audio.

Presentation of the 2025 Annual Audit Report.

Ms. Jenkins reviewed the 2025 Annual Audit Report and stated the following audits had been completed in Calendar Year 2025: Youth Basketball Program audit, BGPD Body-Worn Camera follow-up audit, Target Solutions follow-up audit and the Law Department Code Enforcement Lien Process follow-up audit, as well as continued to provide support to senior management staff on emergency preparedness. She further stated 110 site visits to City facilities and properties were completed during the year. Additionally, she reported there had been fourteen (14) cases reported through the Ethics Hotline during 2025 and since the implementation in 2013, a total of 114 cases had been reported. She reviewed direct and indirect audit hours, with 78% of the total hours worked being direct audit hours, reaching her goal of at least 70% direct audit hours. Ms. Jenkins reported during Fraud Awareness Week in November, she conducted her seventh fraud awareness training game with an online survey and daily emails with fraud awareness information sent to all City employees. She also facilitated an employee training session that examined two (2) municipal fraud cases involving Dixon, Illinois and Bowling Green, Kentucky. Lastly, she stated she completed her two-year term as Treasurer for the Association of Local Government Auditors (ALGA) and had been elected to serve as President-Elect for a three-year term. To conclude, she reviewed various special requests, administrative tasks and continuing education completed during the year.

Adjournment.

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

July 20, 2026
Date Approved

Chair

Hope Spiller
Hope Spiller, Assistant City Clerk

Minutes prepared by Assistant City Clerk Hope Spiller