

**Bowling Green Audit Committee**  
*Special Meeting*  
**October 25, 2021**

The Bowling Green Audit Committee convened in a special meeting at 3:30 p.m. on October 25, 2021 in the Conference Room at Neighborhood and Community Services. The meeting was called to order by Chairman Brian Dinning. Members of the Committee present were: Audit Professionals Brian Dinning and Pamela Napier, General Business member John Ward and Vivian Grise, Commissioner Melinda Hill and Ex-Officio member City Manager Jeff Meisel. Absent: None. Also present were Assistant City Manager/Chief Financial Officer Katie Schaller-Ward, Assistant Chief Financial Officer Erin Ballou, Ben Dennison and John Hill of MCM CPAs & Advisors LLP, City Internal Auditor Deborah Jenkins and City Clerk Ashley Jackson. There was a full quorum present.

**Approval of Minutes.**

Chairman Dinning announced the first item of business was to approve the minutes of the July 12, 2021 regular meeting, which were mailed with the agenda to the members for their review prior to the meeting. Motion was made by Ms. Hill and seconded by Mr. Ward to accept the minutes as written. The minutes were approved by unanimous vote.

**Review and discuss the Annual Comprehensive Financial Report of the City of Bowling Green for the Fiscal Year Ending June 30, 2021 presented by MCM CPAs & Advisors LLP.**

John Hill of MCM CPAs & Advisors LLP provided a brief overview of the requirements of MCM and overall said the audit went well and there was great cooperation and open communication with no fraud or illegal acts or difficulties or disagreements with management. Ben Dennison acknowledged the City's success for receiving the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting. He further stated the report included a clean opinion, highlighted the Management's Discussion and Analysis (MD&A) financial highlights, Statement of Net Position and Activities, which included some increases on spending with grants and capital projects, as well as other investments, and debt had increased due to the latest bond issue. Furthermore, he said the report concluded there were no material weaknesses or deficiencies, no difficulties in performing the audit, nor any disagreements with management.

Once all discussion ended, motion was made by Ms. Hill and seconded by Mr. Ward to approve **Resolution No. 2021 - 1** of the City of Bowling Green Audit Committee approving the Annual Comprehensive Financial Report for Fiscal Year Ending June 30, 2021, as prepared by MCM CPAs & Advisors LLP. Resolution No. 2021 - 1 was approved by unanimous vote.

**The next quarterly meeting is scheduled at 3:30 p.m. on January 10, 2022.**

The next quarterly meeting date was announced.

**Adjournment.**

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

(Minutes-Bowling Green Audit Committee – October 25, 2021)

January 27, 2022  
Date Approved

Brian Y Dimmery  
Chair

Ashley Jackson  
Ashley Jackson, City Clerk

*Minutes prepared by City Clerk Ashley Jackson*