

Bowling Green Audit Committee
Regular Meeting
July 12, 2021

The Bowling Green Audit Committee convened in a regular meeting at 3:30 p.m. on July 12, 2021 in the Conference Room at Neighborhood and Community Services. The meeting was called to order by Past Chairman Brian Dinning. Members of the Committee present were: Audit Professionals Brian Dinning and Pamela Napier, General Business member John Ward and Ex-Officio member City Manager Jeff Meisel. Absent: General Business member Vivian Grise and Commissioner Melinda Hill. Also present were City Internal Auditor Deborah Jenkins and City Clerk Ashley Jackson. There was a quorum present.

Approval of Minutes.

Past Chairman Dinning announced the first item of business was to approve the minutes of the January 11, 2021 special meeting, which were mailed with the agenda to the members for their review prior to the meeting. Motion was made by Mr. Ward and seconded by Ms. Napier to accept the minutes as written. The minutes were approved by unanimous vote.

FY2022 Chair and Vice Chair nominations. Motion was made by Ms. Napier and seconded by Mr. Dinning for the Chair and Vice Chair from FY2021 remain the same, with Mr. Dinning as Chair and Mr. Ward as Vice Chair. All ayes, motion carried.

Presentation of Petty Cash Audit.

City Internal Auditor Deborah Jenkins reported petty cash records were reviewed for January 1, 2019 through February 15, 2021 and overall staff managed the petty cash sufficiently. One recommendation was for the petty cash custodians to be knowledgeable of the expenditure limit and anything above the threshold requires Senior Management approval.

Presentation of the BYPD Body Worn Camera Audit.

Ms. Jenkins reviewed the overall findings of the Bowling Green Police Department (BYPD) Body Worn Camera Audit and said the objective of the audit was to confirm if officers were using body-worn cameras in accordance with the Police Department's policies, including uploading and categorizing videos timely and completely, in order to capture serious events. The recommendations from the audit included: uploading and tagging camera footage according to the policy; transitioning to in-car docking stations with uploading capabilities; management should review the body worn camera portion of the BYPD policy and update any dated language, and management should work closely with the Information Technology (IT) Department to enhance reporting capabilities to enhance supervisory review and monitoring, as well as clean up any remaining videos of employees no longer employed with the City.

Discuss the City Social Media Review.

Ms. Jenkins performed a review of the City's social media connections based on statistics and trend analysis. The City utilizes its website, Facebook, Twitter, Instagram, YouTube, E-News and various mass text groups. Facebook and Twitter were determined to be the largest platforms utilized with an average growth of 42.88% in Facebook friends and 9.89% of growth in Twitter followers, since 2016. The objective of the review was to verify numbers reported for the Annual Report, and it was determined a mistake was inadvertently made on the number of YouTube views per year.

Presentation and approval of the FY2021/2022 Audit Plan.

Ms. Jenkins reported on the Fiscal Year 2021/2022 Audit Plan and explained risk assessment meetings were had with Senior Management, as well as some other managers, and she identified the departments and areas she would be focusing on. The audit areas include: City security cameras, software management and support, MainTrak park maintenance work orders, Building and Inspection Division follow-up, Fitness Center follow-up and 911 Center funding follow-up. In addition, Ms. Jenkins confirmed her Audit Plan would also include unannounced cash counts, facility visits, random spot checks and administering the Employees Ethics Hotline. After discussion concluded, a motion was made by Mr. Ward and seconded by Ms. Napier to approve the Fiscal Year 2021/2022 Annual Audit Plan as written. All ayes, motion carried.

Review of the Audit Perspective monthly highlights and addition of Ethics Hotline and updates to Harassment Policy of the Administrative Policy and Procedures Manual.

Ms. Jenkins provided copies the monthly Audit Perspectives for January, February, March, April and May which were provided to all City employees. She further reviewed revisions made to the Administrative Policy and Procedures Manual to include a new section specific to the Employee Ethics Hotline and updates to the harassment section of the policy.

Next Meeting.

Ms. Jenkins announced the next regular meeting on October 11, 2021 will be canceled, and a special call shall be held on October 25, 2021 at 3:30 p.m. for the presentation of the Comprehensive Annual Financial Report (CAFR).

Adjournment.

There being no other business to be conducted, at 4:20 p.m. Chairman Dinning declared the meeting adjourned.

October 25, 2021
Date Approved

Brian M. Dinning
Chair

Ashley Jackson
Ashley Jackson, City Clerk

Minutes prepared by City Clerk Ashley Jackson