

Bowling Green Audit Committee
Regular Meeting
July 11, 2023

The Bowling Green Audit Committee convened in a regular meeting at 3:30 p.m. on July 11, 2023 in the City Hall Commission Chamber. The meeting was called to order by Past Vice Chairperson Pamela Napier. Members of the Committee present were: Audit Professionals Jill Price and Pamela Napier, General Business members Dr. Dan Myers and Barry Pruitt, Commissioner Carlos Bailey 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.

Past Vice Chairperson Napier announced the first item of business was to approve the minutes of the January 10, 2023 regular meeting, which were included with the agenda for review prior to the meeting. Motion was made by Ms. Napier and seconded by Mr. Pruitt to accept the minutes as written. The minutes were approved by unanimous vote.

FY2024 Chair and Vice Chair nominations.

Motion was made by Mr. Pruitt and seconded by Dr. Myers to nominate Ms. Napier as the Chair for FY2024. All ayes, motion carried.

A motion was made by Ms. Napier and seconded by Ms. Price to nominate Mr. Pruitt to serve as Vice Chair for FY2024. All ayes, motion carried.

Presentation of the City Overtime/Compensatory Time Audit.

City Internal Auditor Deborah Jenkins explained the objective of the audit was to determine whether overtime, compensatory time practices, compensatory time cash-ins and modified duty overtime restrictions complied with City policies and procedures. Ms. Jenkins reviewed the TimeClock system used by all City employees to account for time worked and for any leave requests, as well as the processes for approval at a departmental level before payroll completes a final review. Additionally she noted several findings which included: modified duty restrictions overtime accruals were not fully in compliance, there were no policy limits on the number of hours an employee can work without a break or day off; and public safety relied heavily on notes within TimeClock segments to indicate reasons for overtime and callback time, however the Fire Department did not utilize the management approval level within TimeClock to review hours worked. She further recommended management should create targeted training for a review of modified duty, overtime and compensatory time; formal policy limits should be created to restrict the number of hours an employee could work without a break or day off, outside of emergency situations; and the Fire Department should utilize TimeClock approvals to review hours worked and any applicable notes.

Presentation and approval of the FY2023/2024 Audit Plan.

Ms. Jenkins reported on the Fiscal Year 2023/2024 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. The audit areas include: City disaster preparedness audit, golf course special events audit, park maintenance work orders and related operational contracts audit, police training for existing officers audit, fire investigations audit and City agency funding compliance audit. In addition, Ms. Jenkins stated her Audit Plan would include unannounced cash counts, City facility site visits, random spot checks, and administering the Employee Ethics Hotline. Ms. Jenkins concluded by stating she was appointed in May as the Treasurer for the Association of Local

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Government Auditors and would serve a two-year term. After discussion concluded, a motion was made by Dr. Myers and seconded by Mr. Bailey to approve the Fiscal Year 2023/2024 Annual Audit Plan as written. All ayes, motion carried.

Discuss Pickens Amateur Golf Tournament Audit.

Ms. Jenkins stated the objective of the audit was to evaluate the adequacy of controls and processes related to tournament planning and performance by reviewing tournament entry fees and payments, sponsorships, prizes and giveaways, and advertisement processes. She reviewed the findings of the Pickens Amateur Golf Tournament Audit which include: gift cards were not purchased in accordance with City policies and procedures, sponsorship levels vary from the stated levels, no advertisement was done through the City’s Public Information Division, and prizes that were awarded to those not in attendance were given to individuals who stated they knew the winner rather than being stored until the winner could collect.

Discuss progress on Emergency Response review.

Ms. Jenkins briefly highlighted some of the progress on the Emergency Response review. She stated as part of the City’s emergency response she had recommended a GIS map be created which would include the addresses of all City employees as a tool if any future emergency response was needed. She also recommended GPS devices be placed in all City vehicles to ensure the safety of employees if an accident were to occur. Additionally, she reviewed the GIS maps available on the City’s website.

Adjournment.

There being no other business to be conducted, at 4:45 p.m. Chairperson Napier declared the meeting adjourned.

October 30, 2023
Date Approved

Pamela E. Napier
Chair

Hope Spiller
Hope Spiller, Assistant City Clerk

Minutes prepared by Assistant City Clerk Hope Spiller