

Bowling Green Audit Committee
Special Meeting
October 24, 2022

The Bowling Green Audit Committee convened in a special meeting at 3:30 p.m. on October 24, 2022 in the City Hall Commission Chamber. The meeting was called to order by Vice Chairperson Pamela Napier. Members of the Committee present were: Audit Professionals Brian Dinning and Pamela Napier, General Business member Barry Pruitt, Commissioner Melinda Hill and Ex-Officio member City Manager Jeff Meisel. Absent: General Business member Vivian Grise. Also present were Assistant City Manager/Chief Financial Officer Katie Schaller-Ward, Assistant Chief Financial Officer Erin Ballou, John Hill of MCM CPAs & Advisors, LLP, City Internal Auditor Deborah Jenkins and Assistant City Clerk Hope Spiller. There was a quorum present.

Approval of Minutes.

Vice Chairperson Napier announced the first item of business was to approve the minutes of the July 13, 2022 special 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. Pruitt to accept the minutes as written. The minutes were approved by unanimous vote.

Review and discuss the Annual Comprehensive Financial Report (ACFR) of the City of Bowling Green for the Fiscal Year ended June 30, 2022, presented by MCM CPAs & Advisors, LLP.

John Hill of MCM CPAs & Advisors, LLP provided a brief overview of the requirements of MCM, as well as the City, and stated overall the audit went well and there was great cooperation and open communication with no fraud or illegal acts or difficulties or disagreement with management. He also acknowledged the City for receiving the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Finance Reporting. He further highlighted the Management's Discussion and Analysis (MD&A) financial highlights, Statement of Net Position and Activities and reviewed the changes in Outstanding Debt. He concluded stating there were no material weaknesses or deficiencies. City Manager Jeff Meisel thanked the Finance Department and MCM for their work in completing the audit.

Once all discussion ended, motion was made by Mr. Dinning and seconded by Mr. Pruitt to approve **Resolution No. 2022 - 1 of the City of Bowling Green Audit Committee approving the Annual Comprehensive Financial Report for Fiscal Year Ending June 30, 2022, as prepared by MCM CPAs & Advisors, LLP.** Resolution No. 2022 - 1 was approved by unanimous vote.

Discuss regular meeting schedule.


City Internal Auditor Deborah Jenkins stated beginning next year there was a scheduling conflict with the Conference Room at the Neighborhood and Community Services Office. After some discussion, a motion was made by Ms. Hill and seconded by Mr. Dinning to change the regular meeting schedule to the second Tuesday of each quarter at 3:30 p.m. in the City Hall Commission Chamber. The meeting schedule was approved by unanimous vote. The next meeting would be at 3:30 p.m. on January 10, 2023.


Adjournment.

There being no other business to be conducted, at 4:15 p.m. Vice Chairperson Napier declared the meeting adjourned.

(Minutes-Bowling Green Audit Committee – October 24, 2022)

January 10, 2023
Date Approved


Chair


Hope Spiller, Assistant City Clerk

Minutes prepared by Assistant City Clerk Hope Spiller