

Bowling Green Audit Committee
Regular Meeting
July 9, 2018

The Bowling Green Audit Committee convened in a regular meeting at 3:30 p.m. on July 9, 2018 in the Conference Room at Neighborhood and Community Services. Members of the Committee present were: Audit Professional Jeffrey Stein, General Business members Vivian Grise and John Ward and Ex-Officio member City Manager Jeff Meisel. Absent: Audit Professional Brian Dinning and City Commissioner Joe Denning. Also present were Internal Auditor Deborah Jenkins and Assistant City Clerk Ashley Jackson. There was a quorum of the board present.

Welcome new member John Ward.

Internal Auditor Deborah Jenkins introduced General Business member John Ward.

Approval of Minutes.

Past Vice Chairman Jeffrey Stein announced that the first item of business was to approve the minutes of the April 9, 2018 regular meeting, which was mailed with the agenda to the members for their review prior to the meeting. Motion was made by Ms. Grise and seconded by Mr. Stein, to accept the minutes as written. The minutes were approved as written by unanimous vote.

FY2019 Chair and Vice-Chair nominations.

Ms. Jenkins reviewed the Audit Committee Charter related to the terms and responsibilities.

Motion was made by Ms. Grise and seconded by Mr. Ward to nominate Mr. Stein to serve as Chair for Fiscal Year 2019. All ayes, motion carried.

Motion was made by Ms. Grise and seconded by Mr. Stein to nominate Mr. Dinning to serve as Vice Chair for Fiscal Year 2019. All ayes, motion carried.

Presentation of the 911 Center Funding Audit.

Ms. Jenkins provided the background of the audit and explained the 911 Center is a Kentucky Certified Public Safety Answering Point (PSAP). She said dispatch serves police, fire, animal control, Warren County fire departments, as well as enters, maintains and verifies various domestic orders for the Warren County Circuit Court Clerk Office. It was further mentioned the 911 Center is funded by City and State General Funds and County 911 fees on landline and wireless services, and the landline 911 fees are established by Warren County Fiscal Court and the wireless fees are established by the Commonwealth of Kentucky. Ms. Jenkins added the 911 Center operates with a staff of 30 employees and includes five (5) supervisor positions in an effort to always have a supervisor on shift. The report explains the 911 Center relies mostly on the City's General Fund with approximately 73% of the budget and the remaining 27% combined from the wireless and landline funds collected by the State and Warren County. Further discussion was held regarding the statistics of the decrease number of landlines, State's wireless fee structure, the County's contract with the City for dispatching services and the increasing demand within the 911 Center for paperwork and verifications associated with domestic orders. The objective of the audit was to ensure the Kentucky 911 landline and wireless funds were used in compliance with grant requirements, confirm that services provided to outside agencies were billed for the services as stated in related contracts, and determine if additional services were performed for outside agencies by the City's 911 Center.

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The Internal Auditor's observation and recommendation was for management to work with the City Board of Commissioners to request Warren County consider revising the 911 landline fee rate or structure. Ms. Jenkins reported the rate set by Warren County Fiscal Court was \$0.68 per month on each landline phone within Warren County, and the rate is one of the lowest in Kentucky ranking 115th out of 123 Kentucky counties. In response to a question from Mr. Stein, Ms. Jenkins clarified the County's General Fund is not used as the City is the only recognized PSAP. There was further discussion about the potential push back from landline users and Warren County related to an increase in fees. It was also suggested by the Committee to include trend information regarding the decrease in number of landlines. Ms. Jenkins confirmed management agreed to search for alternate methods to collect 911 fees for landlines in attempt to avoid further strain on the City's General Fund to cover costs.

Presentation and approval of the FY2018/2019 Audit Plan.

Ms. Jenkins reported on the FY2018/2019 Audit Plan. She explained that she met with Department Heads and discussed risk factors within the departments. The upcoming audits that Ms. Jenkins has scheduled are as follows: 1.) BOLT implementation review and IT Department assisting with funding, 2.) Fitness Division audit, 3.) Parks various sports contracts audit follow-up, 4.) License Division audit follow-up, 5.) Fleet Technician efficiency audit follow-up, and 6.) Legal Department audit. She further plans to continue unannounced cash counts, administering the Employee Ethics Hotline, as well as special requests and advisory needs from management.

Motion was made by Mr. Stein and seconded by Ms. Grise to approve the FY2018/2019 Annual Audit Plan as written. All ayes, motion carried.

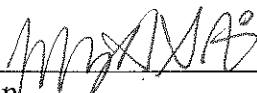
The next quarterly meeting to be rescheduled to October 8, 2018.

Chairman Stein announced the next regular scheduled meeting date and time.

Adjournment.

There being no other business to be conducted, at 4:30 p.m. Chairman Stein declared the meeting adjourned.

October 30, 2018
Date Approved


Chairman


Ashley Jackson, City Clerk