

**Bowling Green Audit Committee**  
*Special Meeting*  
**July 13, 2022**

The Bowling Green Audit Committee convened in a special meeting at 3:30 p.m. on July 13, 2022 in the City Hall Commission Chamber. 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 members Barry Pruitt and Vivian Grise and Commissioner Melinda Hill. Absent: Ex-Officio member City Manager Jeff Meisel. Also present were City Internal Auditor Deborah Jenkins and City Clerk Ashley Jackson. There was a full quorum present.

**Approval of Minutes.**

Past Chairman Dinning announced the first item of business was to approve the minutes of the January 27, 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 Ms. Napier to accept the minutes as written. The minutes were approved by unanimous vote.

**FY2023 Chair and Vice Chair nominations.**

Motion was made by Mr. Dinning and seconded by Mr. Pruitt to nominate Vivian Grise as the Chair and Pamela Napier as the Vice Chair for FY2023. All ayes, motion carried.

**Presentation of the City Security Camera Audit.**

City Internal Auditor Deborah Jenkins explained the objective of the audit was to determine whether the City adequately and effectively managed and maintained the network of security cameras. She ensured cameras were operational and performing as intended, complied with the state retention schedule, included adequate coverage and approval processes, reasonable timeline for repairs and maintenance, and appropriate restrictions on access to cameras and footage. The Information Technology (IT) Department continues to address departmental needs and added a camera access form to track requests, retention, reviews and maintenance, and overall the audit was identified as efficient. A suggestion was made to develop a plan for addressing future coverage needs and access, to prevent theft and fraud and improve safety.

**Presentation and approval of the FY2022/2023 Audit Plan.**

Ms. Jenkins reported on the Fiscal Year 2022/2023 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: overtime payroll audit, City disaster preparedness audit, animal control audit follow-up, building and inspection audit follow-up, 911 Center funding audit follow-up and golf course special events audit. 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 Ms. Grise and seconded by Ms. Napier to approve the Fiscal Year 2022/2023 Annual Audit Plan as written. All ayes, motion carried.

**Discuss Software Management and Support Audit.**

The final audit report was pending, however Ms. Jenkins provided a brief update and said the audit would be discussed more at the regular meeting in January.

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**Review of “The Audit Perspective” and discuss change to quarterly format.**

Ms. Jenkins provided copies of the recent monthly Audit Perspectives and said it was planned to change from a monthly report to quarterly.

**The next meeting is scheduled at 3:30 p.m. on October 24, 2022.**

The next meeting date was scheduled as a special call for the external auditing company Mountjoy Chilton Medley, LLP to present the Annual Comprehensive Financial Report (ACFR).

**Adjournment.**

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

October 24, 2022  
Date Approved

Pamela E. Napier  
Vice Chairperson

Hope Spiller  
Hope Spiller, Assistant City Clerk

*Minutes prepared by City Clerk Ashley Jackson*