

**Bowling Green Audit Committee**  
*Regular Meeting*  
**January 10, 2023**

The Bowling Green Audit Committee convened in a regular meeting at 3:30 p.m. on January 10, 2023 in the City Hall Commission Chamber. The meeting was called to order by Chairperson Vivian Grise. Members of the Committee present were: Audit Professionals Brian Dinning and Pamela Napier, General Business members Vivian Grise 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.**

Chairperson Grise announced the first item of business was to approve the minutes of the October 24, 2022 special meeting, which were mailed with the agenda to the members for their review prior to the meeting. Motion was made by Ms. Napier and seconded by Mr. Dinning to accept the minutes as written. The minutes were approved by unanimous vote.

**Introduction of new member Commissioner Carlos Bailey.**

City Internal Auditor Deborah Jenkins introduced Commissioner Bailey as a new member of the Audit Committee. Commissioner Bailey made some remarks and stated he looked forward to working with the Audit Committee.

**Presentation of the 2022 Annual Audit Report.**

Ms. Jenkins reviewed the 2022 Annual Audit Report and stated the following audits had been completed in Calendar Year 2022: City Security Camera Audit, Software Management and Support Audit, Fitness Center Follow-up Audit, Building and Inspection Follow-up Audit and Animal Control Follow-up Audit. She further stated 144 site visits to City facilities and properties were completed during the year. Additionally, she reported there had been ten (10) cases reported through the Ethics Hotline during 2022 and since the implementation in 2013, a total of seventy-two (72) cases had been reported. She reviewed direct and indirect audit hours, with 84.8% of the total hours worked being direct audit hours, reaching her goal of at least 70% direct audit hours. Ms. Jenkins reported during Fraud Awareness Week in November, she conducted her fourth fraud awareness training game and was able to do brief lessons with 144 employees over all ten (10) City departments. Lastly, she reported she had begun her second year as an At-Large Board member for the Association of Local Government Auditors.

**Discuss Modified Duty Review.**

Ms. Jenkins stated she had completed a review of modified duty following an Ethics Hotline report. The City's Administrative Personnel Policy and Procedures Manual states that an employee is not eligible to work overtime or work more hours than normally scheduled while on modified duty. Following the review, three (3) Police Department employees had received overtime while on modified duty. Ms. Jenkins stated this would also be reviewed during the Overtime/Compensatory Time Audit which was planned for Calendar Year 2023.

**Discuss Software Management and Support Audit.**

Ms. Jenkins reviewed the findings of the Software Management and Support Audit and stated the City budgets approximately \$1.2 million each fiscal year for the rights to use needed software and for technical support. It was noted the U.S. Government Accountability Offices's Leading Practices for Managing Software Licenses include: centralizing management, establish software license

inventory, track and maintain licenses, vendor information and costs, analyze software license date and provide sufficient training. Ms. Jenkins stated overall the Information Technology (IT) Department was developing steps to ensure best practices were followed and planning to provide more training opportunities to City staff.

**Discuss Building and Inspection Division Follow-up.**

Ms. Jenkins stated the audit was a follow-up from the initial audit in 2017. She stated of the four (4) recommendations, two (2) have been partially implemented, including implementing a consistent follow-up procedure for expired permits and requiring written notice of canceled permits, and creating a system that ensured all City construction projects were permitted and inspected as required. The remaining two (2) recommendations including the evaluation of re-inspection fees of electrical permits, reviewing the current overall fee structure, and updating as necessary, have not been implemented.

**Discuss Animal Control Follow-up.**

Ms. Jenkins stated the audit was a follow-up from the initial audit in 2020. She stated all three (3) recommendations had been implemented, including updating Chapter 2 (Administration) of the City Code of Ordinances to reflect a name change to the Code Compliance and Animal Protection Division. The Division now utilizes the City’s Enterprise Software to issue citations and for enforcement, and track second and third citation offenses. Additionally, updates were made to Chapter 5 (Animals) of the City Code of Ordinances to address the fee and fine schedule and to the City Animal Control web page to reflect changes made within the division.

**Discuss 911 Center Funding Audit Follow-up.**

Ms. Jenkins stated the audit was a follow-up from the initial audit in 2018. A recommendation was made in the initial audit to request City staff and the Board of Commissioners to recommend Warren County consider revising the 911 landline fee rate or structure as the current landline fee had not been updated since 1993 and the use of landlines continues to decrease. It was noted this recommendation had not been implemented, however City Manager Jeff Meisel stated management was preparing a recommendation to be made to the Warren County Judge Executive and Fiscal Court.

**Adjournment.**

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

July 11, 2023  
Date Approved

Pamela Wagner  
Chair

Hope Spiller  
Hope Spiller, Assistant City Clerk