

**Bowling Green Audit Committee**  
*Special Meeting*  
**July 13, 2020**

The Bowling Green Audit Committee convened in a special meeting at 3:30 p.m. on July 13, 2020 via Lifesize video teleconference. The meeting was called to order by Vice Chairman Brian Dinning. Members of the Committee present were: Audit Professionals Brian Dinning and Pamela Napier, General Business members Vivian Grise and John Ward and Ex-Officio member City Manager Jeff Meisel. Absent: City Commissioner Joe Denning. Also present were City Internal Auditor Deborah Jenkins and City Clerk Ashley Jackson. There was a quorum present.

**Approval of Minutes.**

Vice Chairman Dinning announced the first item of business was to approve the minutes of the January 13, 2020 regular meeting, which was mailed with the agenda to the members for their review prior to the meeting. Motion was made by Mr. Ward and seconded by Ms. Grise to accept the minutes as written. The minutes were approved as written by unanimous vote.

**Introduction of new member Pamela Napier.** Pamela Napier was introduced as a new member to the Audit Committee and she made some remarks.

**FY2021 Chair and Vice Chair nominations.** Motion was made by Mr. Ward and seconded by Ms. Napier to nominate Mr. Dinning as Chair. All ayes, motion carried.

Motion was made by Mr. Dinning and seconded by Ms. Grise to nominate Mr. Ward as Vice Chair. All ayes, motion carried.

**Presentation of the Operations Division Leaf Removal Audit.**

City Internal Auditor Deborah Jenkins reviewed the areas which were audited during the Public Works Operations Division Leaf Removal Audit and those included: applicable policies and procedures, advertisement and website communications regarding leaf season, shadowing with an Operations crew during leaf season, contract review, management discussions and data analysis. Ms. Jenkins reported there were no reportable delinquencies found and stated she was pleased with the audit.

**Presentation of the TimeClock Follow-up Audit.**

Ms. Jenkins reviewed the overall findings from the TimeClock Audit, as well as the results from the follow-up, and those were as follows: Recommendation #1 - management should enforce required employee and management approval of hours – partially implemented; Recommendation #2 - management should ensure that lunch periods are taken in compliance with Kentucky Labor Laws and determine what policy to exact Citywide in order to meet the business needs – partially implemented; Recommendation #3 - management should re-evaluate the usage of the TimeClock mobile application instead of allowing a live link that removes all intended controls – implemented, and Recommendation #4 - management should periodically review and appropriately address any employees who are misusing the City's rounding of time policy – partially implemented.

**Presentation of the Cemetery Administration Follow-up Audit.** Ms. Jenkins reviewed the overall findings from the Cemetery Administration Follow-up Audit, as well as the results from the follow-up, and those were as follows: Recommendation #1 - manual processes should be evaluated while focusing on streamlining processes, removing duplication and utilizing the City's software system for reporting and to improve processes – partially implemented; Recommendation #2 - management should

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review the agreement with the BG-WC Welfare Center and Warren County to determine if pricing should change or what steps should be taken when Fairview Cemetery runs out of pauper burial graves – partially implemented; Recommendation #3 - management needs to review the basic mapping feature and consider upgrading and utilizing GIS mapping upgrades – partially implemented; Recommendation #4 - management should review the contract payment process, consider updating the contract to a standardized interest rate, transition to a more standardized term or payment per grave on contract, utilize technology to track contracts and create segregation of duties including reviews within the process – implemented; Recommendation #5 - management should provide adequate monitoring and oversight to Cemetery Administration operations and evaluate current inefficient processes and management reporting structure to increase effectiveness and efficiency – implemented; Recommendation #6 - Mount Mariah agreement should be revised to reflect actual operations and staff should work to collect the remaining records not provided by Mount Mariah Cemetery Association – not implemented; Recommendation #7 - Cemetery Administration should move billing for St. Joseph burial to miscellaneous billing within the Finance Department and reevaluate the pricing in conjunction with evaluation of City cemetery pricing – not implemented, and Recommendation #8 - management should reevaluate the two (2) part-time positions to ensure the positions are categorized appropriate for hours worked – not implemented.

**Presentation and approval of the FY2020/2021 Audit Plan.** Ms. Jenkins reported on the Fiscal Year 2020/2021 Audit Plan. She explained she transitioned audits to a more limited scope versus large operational audits in order to have increased flexibility, as well as add more frequent site visits to City locations. It was further mentioned during the COVID-19 pandemic, she provided a risk assessment questionnaire to Senior Management, as well as some other managers, and she identified the departments and areas she would be focusing on. The audit areas would include, Police Department – bodycam compliance and evidence targeted items; Fire Department – Fire Improvement Fund verification and sworn training reports to the state; Finance Department – delinquent property tax collection, delinquent W/H collection; delinquent net profit collection and tax refunds; Public Works Department – Fleet core fee process, capital project management and Operations Division equipment/tools; Information Technology Department – Help Desk efficiency, FOB management and access and change management for new systems, and Parks and Recreation Department – MainTrack work orders, golf shop inventory and cemetery mapping. Furthermore, Ms. Jenkins confirmed her Audit Plan would also include oversight of the BOLT implementation review, unannounced cash counts and administering the Employees Ethics Hotline. After discussion concluded, a motion was made by Mr. Dinning and seconded by Mr. Ward to approve the Fiscal Year 2020/2021 Annual Audit Plan as written. All ayes, motion carried.

**Review of monthly Audit Perspective newsletters.**

Ms. Jenkins reviewed and provided copies the monthly Audit Perspectives for January, February, March, April, May and June which were provided to all City employees.

**Next Meeting.**

Ms. Jenkins announced the next meeting will be on October 12, 2020 at 3:30 p.m.

**Adjournment.**

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

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November 9, 2020  
Date Approved

Brian B. Dunning  
Chair

Ashley Jackson  
Ashley Jackson, City Clerk

*Minutes prepared by City Clerk Ashley Jackson*