

Bowling Green Audit Committee
Regular Meeting
April 8, 2025

The Bowling Green Audit Committee convened in a regular meeting at 3:30 p.m. on April 8, 2025 in the City Hall Commission Chamber. The meeting was called to order by Vice Chairperson Barry Pruitt. Members of the Committee present were: Audit Professional Jill Price, General Business members Dr. Dan Myers and Barry Pruitt, Commissioner Sue Parrigin and Ex-Officio member City Manager Jeff Meisel. Absent: Audit Professional Pamela Napier. Also present were City Internal Auditor Deborah Jenkins and Assistant City Clerk Hope Spiller. There was a quorum present.

Approval of Minutes.

Vice Chairperson Pruitt announced the first item of business was to approve the minutes of the January 14, 2025 regular meeting, which were sent with the agenda to the members for their review prior to the meeting. Motion was made by Dr. Myers and seconded by Ms. Price to accept the minutes as written. The minutes were approved by unanimous vote.

Introduction of new member Commissioner Sue Parrigin.

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

Presentation of Youth Basketball Audit.

Ms. Jenkins stated the objective of the audit was to review and evaluate the City's youth basketball program including the registration process, volunteer background checks and scholarship financial assistance program for the winter 2024-2025 season. She stated the program averages 700-800 participants each season and has been overseen by the Parks and Recreation Department Athletics Division since 2019 after dissolving an agreement with the Southern Kentucky Youth Basketball League (SKYBL). Ms. Jenkins stated the Athletics Division successfully coordinates practices, facilities and games, as well as training and scheduling for officiating, clock management and scorekeeping, as the division relies heavily on volunteers for coaching and officiating. She noted areas for improvement would include a more thorough application and background check process for assistant coaches, as the City currently only conducts background checks for volunteers who serve as the head coach. She recommended the Parks Department to require an application and background check for assistant coaches, as well as any volunteer who is in direct contact with youth participants. Additionally, she recommended the Human Resources and Risk Management Department should review the current process and include a robust screening that includes review of the sex offender registry and also formalize offenses that would disqualify an individual from volunteering with any City youth program. She stated both departments were in process of formalizing these changes. Ms. Jenkins further stated the City offers financial assistance to children who meet four (4) eligibility requirements: state or federal assistance documentation, reside in the City limits of Bowling Green, be enrolled in school, and commit to attending at least 80% of the scheduled practices and games. It was found that the criteria was not consistently met and it was recommended the Parks Department should review the criteria and make updates to provide for more consistency. In conclusion, she stated the financial assistance program should be advertised appropriately to ensure eligible participants know about the program.

(Minutes-Bowling Green Audit Committee – April 8, 2025)

Discuss Calendar Year 2024 Sick Leave Review.

Ms. Jenkins stated she reviews a payroll related process each year and had reviewed the City's sick leave related to retirement benefits this year. She stated approximately 60% of the City's employees were in Tier 3 of the retirement system, in which the accrued sick time would not be paid out to the employee upon retirement.

Adjournment.

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

July 8, 2025

Date Approved

Rannell E. Napier

Chair

Hope Spiller

Hope Spiller, Assistant City Clerk

Minutes prepared by Assistant City Clerk Hope Spiller