Bowling Green Audit Committee

Special Meeting

July 20, 2026

The Bowling Green Audit Committee convened in a special meeting at 3:30 p.m. on July 20, 2026 in the City Hall Commission Chamber. The meeting was called to order by Chairperson Barry Pruitt. Members of the Committee present were: Audit Professionals Gene Harmon and Jill Price, General Business members Dr. Dan Myers and Barry Pruitt and Ex-Officio member City Manager Jeff Meisel. Absent: Commissioner Sue Parrigin. Also present were City Internal Auditor Deborah Jenkins, Assistant City Manager Katie Schaller-Ward and Assistant City Clerk Hope Spiller. There was a quorum present.

Approval of Minutes.

Chairperson Pruitt announced the first item of business was to approve the minutes of the January 13, 2026 regular meeting, which were sent with the agenda to the members for their review prior to the meeting. Motion was made by Ms. Price and seconded by Dr. Myers to accept the minutes as written. The minutes were approved by unanimous vote.

FY2027 Chair and Vice Chair Nominations.

A motion was made by Dr. Myers and seconded by Ms. Price to nominate Mr. Pruitt to serve as Chair for FY2027. All ayes, motion carried. A motion was made by Ms. Price and seconded by Mr. Harmon to nominate Dr. Myers to serve as Vice Chair for FY2027. All ayes, motion carried.

Approval of the FY2026/2027 Audit Plan.

City Internal Auditor Deborah Jenkins reported on the Fiscal Year 2026/2027 Audit Plan and explained that a risk assessment survey was sent to Senior Management staff and identified departments. She reviewed the process for measuring risk and how departments were chosen each year for assessment. The audit areas included: finalizing the fire investigations audit, Police Department Patrol Division calls for service audit, Russell Sims Aquatic Center audit, city agency compliance follow-up audit and Park Maintenance Division work order follow-up audit. In addition, Ms. Jenkins explained her Audit Plan would include unannounced cash counts, calendar year payroll review, City facility site visits, random spot checks, International Fraud Awareness Week events and administering the Employee Ethics Hotline. Ms. Jenkins stated she began her one-year term as the President of the Association of Local Government Auditors in June. Once discussion concluded, a motion was made by Dr. Myers and seconded by Ms. Price to approve the Fiscal Year 2026/2027 Annual Audit Plan as written. All ayes, motion carried.

Small Asset Audit.

Ms. Jenkins stated the objective of this audit was to assess the adequacy and effectiveness of the City's small asset management policies and practices, and to verify the existence and proper safeguard of small assets. She stated the scope focused on small assets under $10,000 purchased between January 1, 2025 and December 31, 2025. Ms. Jenkins reported many departments utilize asset tagging, maintain tracking systems and perform regular inventory verifications for small asset items. Additionally, the Police and Fire Departments maintain detailed accountability for assets assigned to personnel, apparatus, or other specific operational use. The Finance Department also has processes in place to identify and correct general ledger coding errors to reduce material miscalculation. She further stated that all sampled assets were located during testing. She reviewed the opportunities for improvement which included: the standardization of asset tracking, utilization of existing systems, improvement of tracking non-assigned assets, consistent inventory practice and risk awareness and training.

City Security Camera Follow-Up.

Ms. Jenkins stated this was a follow-up audit for the City Security Camera Audit which was originally completed in March of 2022. One (1) prior recommendation was made which was for City management to work with department leadership and the IT Department to review the City's overall camera system and develop a plan for addressing future coverage needs and access based on business related criteria. She stated the recommendation had been implanted, along with additional improvements since the original audit which include: IT review of all construction projects that require camera installations and other technology requirements, the Parks Landscape Division is now included to ensure landscaping plans account for future camera placement, and requests for access to camera systems are formally documented and approved through a systems access form. She stated no formal written policies have not been yet established; however, improvements have been made to strengthen oversight and consistency.

Software Management and Support Follow-Up.

Ms. Jenkins stated this was a follow-up audit for the Software Management and Support Audit which was completed in July of 2022. One (1) prior recommendation was made which included the development of more thorough training to keep City staff informed of various software used by the City. She stated the IT Department has undergone significant restructuring which has allowed the department to provide more training opportunities on City software systems, as well as the creation of self-guided training resources for staff to access when needed. She reported between March 2025 and December 2025, sixty-nine (69) training sessions were held.

City Overtime/Compensatory Time Follow-Up.

Ms. Jenkins stated this was a follow-up audit for the City Overtime/Compensatory Time Audit which was completed in March of 2023. Three (3) prior recommendations were made which included: management should create targeted training and/or templates for supervisors to provide information for payroll related needs, formal policy limits should be created to provide a cap that would require department head approval to exceed in emergency situations, and the Fire Department should consider utilizing TimeClock approvals for review of all hours worked with applicable notes. She stated the Finance Department had created training opportunities for payroll related needs and the Human Resources Department updated the Administrative Policies and Procedures Manual for updates related to modified duty and overtime work in emergency or critical situations. Additionally, the Fire Department has implemented guidelines for unscheduled overtime while the Police Department has not created any policy limits to date. To conclude, she reported the Fire Department had implemented supervisory review and approvals within the TimeClock system.

Pickens Amateur Golf Championship Follow-Up.

Ms. Jenkins stated this was a follow-up audit for the Pickens Amateur Golf Championship Audit which was completed in July of 2023. Four (4) prior recommendations were made which included: utilizing the gift card purchase process per City policy, updating sponsorship levels to reflect benefits provided, increase advertisement through the City's Public Information Office, and ensuring prizes are given directly to the recipient. She stated all four (4) recommendations had been implemented by the department and were in effect for the tournament in June.

Adjournment.

There being no other business to be conducted, at 4:40 p.m. Chairperson Pruitt declared the meeting adjourned.

October 29, 2026
Date Approved

Chair

Hope Spiller
Hope Spiller, Assistant City Clerk

Minutes prepared by Assistant City Clerk Hope Spiller