

Bowling Green Audit Committee

Regular Meeting

January 9, 2024

The Bowling Green Audit Committee convened in a regular meeting at 3:30 p.m. on January 9, 2024 in the City Hall Commission Chamber. The meeting was called to order by Chairperson Pamela Napier. Members of the Committee present were: Audit Professional Pamela Napier, General Business members Dr. Dan Myers and Barry Pruitt, Commissioner Carlos Bailey and Ex-Officio member City Manager Jeff Meisel. Absent: Audit Professional Jill Price. Also present were Assistant City Manager/Chief Financial Officer Katie Schaller-Ward, Assistant Chief Financial Officers Erin Ballou and Sean Weeks, City Internal Auditor Deborah Jenkins and Assistant City Clerk Hope Spiller. There was a quorum present.

Approval of Minutes.

Chairperson Napier announced the first item of business was to approve the minutes of the October 30, 2023 special meeting, which were mailed with the agenda to the members for their review prior to the meeting. Motion was made by Mr. Bailey and seconded by Mr. Pruitt to accept the minutes as written. The minutes were approved by unanimous vote.

Evaluation of RFP and recommendation for external audit services.

Chairperson Napier announced the next item for discussion was the evaluation of responses for external audit services. The evaluation criteria that was included in the RFP, as well as a breakdown of the mandatory elements and prices was provided to the Committee and Finance Department staff.

The Committee reviewed and discussed the three (3) proposals and after discussion, the Committee determined Cherry Bekaert LLP, formerly MCM CPAs & Advisors LLP submitted the best proposal based upon the criteria. A motion was made by Mr. Pruitt and seconded by Dr. Myers to approve the recommendation of Cherry Bekaert LLP as the City's external auditors with automatic renewal for four (4) additional years. The RFP recommendation was approved by unanimous vote. Ms. Jenkins confirmed the approval of the external auditor would need to go before the Board of Commissioners for approval and she would prepare a memo on behalf of the Audit Committee with the recommendation of Cherry Bekaert LLP.

Presentation of the 2023 Annual Audit Report.

Ms. Jenkins reviewed the 2023 Annual Audit Report and stated the following audits had been completed in Calendar Year 2023: 911 Funding Follow-up Audit, Building and Inspection Division Follow-up Audit, Animal Control Follow-up Audit, City overtime and Compensatory Time Audit, Pickens Amateur Golf Championship Audit and Park Maintenance Work Order Audit. She further stated 143 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 2023 and since the implementation in 2013, a total of eighty-two (82) cases had been reported. She reviewed direct and indirect audit hours, with 79% 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 141 employees over all ten (10) City departments and 127 employees participated in the online awareness quiz. Lastly, she stated she began serving as Treasurer for the Association of Local Government Auditors in May and was accepted into the Leadership Bowling Green Class of 2024 with the Chamber of Commerce.

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Discuss Park Maintenance Work Order Audit.

Ms. Jenkins provided an update of the Park Maintenance Work Order Audit. She stated the addition of a full-time Office Associate has greatly improved reporting capabilities and the general work order operations of Park Maintenance. Additionally, she reported a few opportunities for improvement which included: consolidating location and task codes to simplify the structure for routine maintenance work, implementing a recurring work order process, and working towards incorporating full maintenance costs into the work order system by adding material costs.

Adjournment.

There being no other business to be conducted, at 4:20 p.m. Chairperson Napier declared the meeting adjourned.

April 9, 2024
Date Approved

Ramela E. Napier
Chair

Hope Spiller
Hope Spiller, Assistant City Clerk

Minutes prepared by Assistant City Clerk Hope Spiller