

Bowling Green Audit Committee
Regular Meeting
January 8, 2018

The Bowling Green Audit Committee convened in a regular meeting at 3:30 p.m. on January 8, 2018 in the Conference Room at Neighborhood and Community Services. Members of the Committee present were: Audit Professional Jeffrey Stein, General Business members Vivian Grise and Tony Witty and Ex-Officio member City Manager Kevin DeFebbo. Absent: Audit Professional Brian Dinning and City Commissioner Joe Denning. Also present were Internal Auditor Deborah Jenkins and Assistant City Clerk Ashley Jackson. There was a quorum of the board present.

Approval of Minutes.

Chairman Witty announced that the first item of business was to approve the minutes of the November 13, 2017 special meeting, which was mailed with the agenda to the members for their review prior to the meeting. Motion was made by Mr. Stein and seconded by Ms. Grise to accept the minutes as written. The minutes were approved as written by unanimous vote.

Presentation of the 2017 Annual Audit Report.

An Annual Report prepared by Ms. Jenkins was discussed and briefly summarized. The report provided the Internal Auditor's activity summary for 2017. She confirmed the major audits completed in Calendar Year 2017 were the Park Maintenance follow-up audit and TimeClock audit, and the Building and Inspection audit should be completed soon and presented in April 2018. In addition, Ms. Jenkins reported there were four (4) Ethics Hotline cases in 2017 and a total of twenty-seven (27) cases since it was implemented in 2013.

Furthermore, she reported on her yearly audit activity summary. The indirect audit time included holiday, vacation, sick time, personal time, employee appreciation, training, administration and fraud awareness presentations, for a total of 30%. Ms. Jenkins mentioned the performance measure for the Internal Auditor within the budget process was to have a minimum of 70% spent on direct audit hours and in 2017 she met her goal for the second year by reaching 70%. The direct hours includes unannounced cash counts, audit follow-up, Audit Committee/External Audits, Employee Ethics Hotline, advisory services, Risk Assessment/Audit Plan and special requests.

Chairman Witty recognized the Knighton Award Ms. Jenkins received for the Fleet Technician Efficiency Audit and recommended submitting additional audits in the future. Ms. Jenkins confirmed she had recently submitted the Cemetery audit. Additionally, Ms. Jenkins commented on her opportunity to serve as Chair of the Association of Local Government Auditors (ALGA) Education Committee, which requires ALGA Board approval. If approved, her goal is to represent the small audit shops and bring in more opportunities for those participants. City Manager Kevin D. DeFebbo said he was preparing a letter for Ms. Jenkins to document his approval due to his pending retirement.

Mr. DeFebbo provided final comments to the committee as this would be his last meeting before retirement. He explained Ms. Jenkins worked independently without much oversight and he has been pleased with the position and its accomplishments. Chairman Witty added he believed the Internal Auditor was good for the City.

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The next quarterly meeting is scheduled for April 9, 2018.

Ms. Jenkins announced the next regular scheduled meeting date and time.

Adjournment.

There being no other business to be conducted, at 4:00 p.m. Chairman Witty declared the meeting adjourned.

April 9, 2018
Date Approved

Tony Witty
Tony Witty, Chair

Ashley Jackson
Ashley Jackson, Acting City Clerk

Minutes prepared by Acting City Clerk Ashley Jackson