

Bowling Green Audit Committee
Regular Meeting
January 14, 2025

The Bowling Green Audit Committee convened in a regular meeting at 3:30 p.m. on January 14, 2025 in the City Hall Commission Chamber. The meeting was called to order by Chairperson Pamela Napier. Members of the Committee present were: Audit Professionals Pamela Napier 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 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 November 4, 2024 special 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 Mr. Pruitt to accept the minutes as written. The minutes were approved by unanimous vote.

Discuss Petty Cash Audit Follow-Up.

City Internal Auditor Deborah Jenkins stated this was a follow-up audit to the initial audit completed in 2021. She stated the scope included a review of all petty cash reimbursement requests from July 1, 2023 through June 30, 2024, as well as petty cash custodian records dating back to October 2022. She reported two prior recommendations were made following the original audit which included: a review of the expenditure limits with petty cash custodians and required Senior Management approvals, as well as having scanned receipts attached with the pre-numbered form to allow for efficient review. She stated both recommendations had been implemented and an additional recommendation was made to close out a departmental petty cash box due to infrequent use following review of reimbursement requests.

Presentation of Police Training Compliance Audit.

Ms. Jenkins stated the objective of the audit was to review and evaluate Police Department training compliance for existing officers with applicable federal and state regulations, as well as City policies and procedures. She stated Calendar Year 2023 records were reviewed and interviews were conducted with police administration, training division supervision and administrative support. She reviewed the training requirements for Police Department personnel, as well as the duties and responsibilities of the training division. Ms. Jenkins reported the training division successfully scheduled and ensured officers complete all trainings required by the Department of Criminal Justice, as well as overseeing various specialty training areas and the City's Law Enforcement Academy. She concluded by stating the department had annual in-house training opportunities within the department's policy and procedures, however, following review of the training files, it was noted not all officers had documentation of completing these trainings. The division utilized a paper form for departmental training and it was noted transitioning to an electronic form would ensure all trainings were being completed. She stated most errors in documentation were found when cancellations were made and not rescheduled.

Presentation of the 2024 Annual Audit Report.

Ms. Jenkins reviewed the 2024 Annual Audit Report and stated the following audits had been completed in Calendar Year 2024: City Agency Compliance Audit, Petty Cash Follow-Up Audit, Police Officer Training Audit, as well as a review of the City's Emergency Preparedness. She further stated 128 site visits to City facilities and properties were completed during the year. Additionally, she

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reported there had been eight (8) cases reported through the Ethics Hotline during 2024 and since the implementation in 2013, a total of ninety (90) cases had been reported. She reviewed direct and indirect audit hours, with 76% 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 sixth fraud awareness training game with an online survey and daily emails with fraud awareness information sent to all staff. Lastly, she stated she served as Treasurer for the Association of Local Government Auditors and had been nominated to serve as President-Elect with the membership election taking place later in the year. Additionally, she stated she was a part of the Leadership Bowling Green Class of 2024 through the Bowling Green Area Chamber of Commerce.

Discuss emergency preparedness ongoing project.

Ms. Jenkins stated she had continued working with Senior Management staff to review the City's emergency preparedness plan.

Adjournment.

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

April 8, 2025

Date Approved

Vice Chair

Hope Spiller
Hope Spiller, Assistant City Clerk

Minutes prepared by Assistant City Clerk Hope Spiller