

**Bowling Green Audit Committee**  
***Regular Meeting***  
**July 9, 2024**

The Bowling Green Audit Committee convened in a regular meeting at 3:30 p.m. on July 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 members Pamela Napier and Jill Price, General Business member Dr. Dan Myers, Commissioner Carlos Bailey and Ex-Officio member City Manager Jeff Meisel. Absent: General Business member Barry Pruitt. 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 April 9, 2024 regular 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 Dr. Myers to accept the minutes as written. The minutes were approved by unanimous vote.

**FY2025 Chair and Vice Chair nominations.**

A motion was made by Mr. Myers and seconded by Mr. Bailey to nominate Ms. Napier to serve as Chair and Mr. Pruitt to serve as Vice Chair for FY2025. All ayes, motion carried.

**Presentation and approval of the FY2024/2025 Audit Plan.**

Ms. Jenkins reported on the Fiscal Year 2024/2025 Audit Plan and explained risk assessment meetings were held with Senior Management staff and identified departments and areas she would be focusing on for the fiscal year. The audit areas include: finalizing the police training audit, continuing the fire investigations audit, body worn camera follow-up, code enforcement lien process follow-up, petty cash follow-up, target solutions follow-up, citywide controlled asset audit and parks youth basketball audit. In addition, Ms. Jenkins explained her Audit Plan would include unannounced cash counts, City facility site visits, random spot checks, and administering the Employee Ethics Hotline. Ms. Jenkins stated she was in the second year of her term as the Treasurer for the Association of Local Government Auditors. After discussion concluded, a motion was made Ms. Price and seconded by Mr. Bailey to approve the Fiscal Year 2024/2025 Annual Audit Plan as written. All ayes, motion carried.

**Present results of the Ethics and Integrity Survey.**

Ms. Jenkins reviewed the findings from the Employee Ethics and Integrity Survey which was last conducted in 2021. She stated this year 154 employees participated and overall, City employees believe the City operates with integrity and Senior Management staff are approachable if an employee has an ethics related concern.

**Adjournment.**

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

(Minutes-Bowling Green Audit Committee – July 9, 2024)

November 4, 2024  
Date Approved

Pamela E. Napier  
Chair

Hope Spiller  
Hope Spiller, Assistant City Clerk

*Minutes prepared by Assistant City Clerk Hope Spiller*