

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
AUDIT COMMITTEE MEETING MINUTES
February 9, 2021**

On Tuesday, February 9, 2021, at 4:00 p.m., the Metropolitan Nashville Audit Committee met via a WebEx video meeting due to the COVID-19 pandemic. The following people attended the meeting:

Committee Members

Brackney Reed, Chamber of Commerce
Charles Frasier, Tennessee Society of CPAs
Zulfat Suara, Council Member
Thom Druffel, Council Member
Kevin Crumbo, Director of Finance

Others

Lauren Riley, Metropolitan Auditor
Theresa Costonis, Department of Law
Eugene Hampton, Metropolitan Trustee
Seth Hatfield, Office of Internal Audit
Bill Walker, Office of Internal Audit

Committee Member Absent

Jim Shulman, Vice-Mayor

Quorum present? Yes

CALL MEETING TO ORDER

Mr. Reed called the meeting to order. A **roll call** was conducted by Ms. Riley. The following members were in attendance:

- Brackney Reed
- Charles Frasier
- Zulfat Suara
- Thom Druffel
- Kevin Crumbo

A **motion** to conduct the meeting using a WebEx video format because it was necessary to protect the safety and welfare of Tennesseans due to the COVID-19 pandemic and to conform to Governor Bill Lee's Executive Order Number 60 was made, seconded and carried.

Specifically, a roll call was conducted with the following votes:

- Brackney Reed – Yes
- Charles Frasier – Yes
- Zulfat Suara - Yes
- Kevin Crumbo - Yes
- Thom Druffel – Yes

APPROVAL OF MINUTES

Mr. Reed inquired about acceptance or changes to the draft for the January 11, 2021, Audit Committee meeting minutes. A **motion** to approve the presented January 11, 2021, Metropolitan Nashville Audit Committee meeting minutes was made and seconded. A roll call was conducted with the following votes:

- Brackney Reed – Yes
- Charles Frasier – Yes

- Zulfat Suara - Yes
- Kevin Crumbo - Yes
- Thom Druffel – Yes

The motion carried.

NEW BUSINESS

Discussion on the Audit of the Metropolitan Trustee, issued January 12, 2021

Ms. Riley summarized the objectives, observations, and recommendations for the audit. Mr. Crumbo complimented the Metropolitan Trustee's Office for the work they have done in the environment that has been present over the past year.

Councilmember Suara inquired that, given some of the observations, were steps taken to ensure collections were processed properly. Ms. Riley advised additional audit steps were taken to ensure the risks associated with the observation were not realized. Mr. Hampton gave a summary of controls pertaining to the voucher process.

Discussion on the Office of Internal Audit Recommended 2021 Annual Work Plan

Ms. Riley gave an overview of the methodology and process the Office of Internal Audit goes through in generating an annual audit plan. A discussion ensued about the various projects on the audit plan and the methodology.

A **motion** to accept the Office of Internal Audit Plan for the upcoming year was made, seconded, and carried. A roll call was conducted with the following votes:

- Brackney Reed – Yes
- Charles Frasier – Yes
- Zulfat Suara - Yes
- Kevin Crumbo - Yes
- Thom Druffel – Yes

Discussion on the Office of Internal Audit Follow Up and Policy and Procedures

Ms. Riley gave an overview of the formal policies the Office of Internal Audit will execute in the context of how follow up audits are to be conducted. The consensus of the audit committee members was they were pleased to see a more robust process.

OTHER ADMINISTRATIVE MATTERS

Ms. Riley went over the current status of recommendation implementation follow up, audit projects currently being worked on, and the budget. Ms. Riley provided an electronic copy of the 2020 Office of Internal Audit Annual Report.

Ms. Riley went over the need to have members of the audit committee obtain CJIS clearance in order to review certain reports. Mr. Crumbo advised he had obtained his but encouraged the need to have at least one other member obtain the clearance. A discussion ensued.

Action Item: Mr. Reed requested that information on how to obtain CJIS clearance be sent to audit committee members. Specifics on who will obtain the clearance will be discussed at the next meeting.

Recognition of Charles Frasier's service to the Metropolitan Audit Committee and discussion on new TSCPA appointee

Ms. Riley advised Charles Frasier's term as a representative of the Tennessee Society of Certified Public Accountants on the Metropolitan Audit Committee would be ending in March 2021. Mr. Frasier would not be seeking another term on the committee. Mr. Frasier was recognized for his service and thanked by various members of the committee. Ms. Riley advised the Tennessee Society of Certified Public Accountants was in the process of appointing another member.

The next regularly scheduled meeting is April 13, 2021, at 4:00 p.m.

The public meeting adjourned after approximately 1 hour and 3 minutes.

The minutes for the February 9, 2021, Metropolitan Nashville Audit Committee meeting are respectfully submitted.

Lauren Riley

Lauren Riley, Metropolitan Auditor
Secretary, Metropolitan Nashville Audit Committee

Approved by the Metropolitan Nashville Audit Committee on April 13, 2021.