

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
AUDIT COMMITTEE MEETING MINUTES
November 23, 2021

On Tuesday, November 23, 2021, at 4:00 p.m., the Metropolitan Nashville Audit Committee met in the Metropolitan Courthouse, 2nd Floor, Committee Room 2. The following people attended the meeting:

Committee Members

Brackney Reed, Chamber of Commerce
Tom Bates, Tennessee Society of CPAs
Jim Shulman, Vice-Mayor
Kyonzte Toombs, Council Member
Kelly Flannery, Director of Finance

Others

Lauren Riley, Metropolitan Auditor
Theresa Costonis, Department of Law
John Crosslin, Crosslin
Jenneen Kaufman, Finance
Seth Hatfield, Office of Internal Audit
Bill Walker, Office of Internal Audit

Committee Members Absent

Sharon Hurt, Council Member

Quorum present? Yes

CALL MEETING TO ORDER

Mr. Reed called the meeting to order.

APPROVAL OF MINUTES

A **motion** to approve meeting minutes for October 26, 2021, was made, seconded, and carried.

OLD BUSINESS

Metropolitan Nashville Audit Committee and Metropolitan Nashville Office of Internal Audit Bylaws annual review.

Ms. Riley discussed the annual review of the Metropolitan Nashville Office of Internal Audit Bylaws. The Metropolitan Audit Committee received a copy of the bylaws at the October 26, 2021, meeting to review and discuss any potential modifications, if needed. No changes were requested or discussed.

A **motion** to approve the Metropolitan Office of Internal Audit Bylaws, was made, seconded, and carried.

OLD BUSINESS

Discussion on the Audit Recommendations Follow-up – Audit of the Department of Codes and Building Safety Fuel Transactions issued November 5, 2021.

Mr. Walker summarized the objectives, observations, and recommendations of the report. No questions or discussion occurred.

Tentative Discussion on the Audit Recommendations Follow-up – Audit of State Trial Court Drug Court.

Ms. Riley summarized the objectives, observations, and recommendations of the report. Mr. Bates inquired if another follow-up audit would be conducted for the one recommendation not implemented. Ms. Riley advised yes.

Request to revise 2021 Internal Audit Work Plan to include an audit of Open Records Request Fulfillment Process

Ms. Riley made a request to add an audit of the Open Records Request Fulfillment Process to the Annual Internal Audit Work Plan. Ms. Riley advised the reason for the addition was a function of staffing availability within the office, applicable skill sets, and the transparency aspect of the audit subject. A discussion ensued on other audits that could be conducted.

A **motion** to revise the 2021 Internal Audit Work Plan to include an audit of the Open Records Request Fulfillment Process, was made, seconded, and carried.

OTHER ADMINISTRATIVE MATTERS

On Going Projects.

Ms. Riley went over on-going projects in process. No discussion ensued

Recommendation Implementation Follow-Up Status

Ms. Riley provided an update on the status of recommendation follow-up. No discussion ensued.

FY2022 Budget Status

Ms. Riley gave an overview of the budget status for the Office of Internal Audit. No discussion ensued.

Office of Internal Audit Staffing

Ms. Riley gave an overview of staffing changes for the Office of Internal Audit. No discussion ensued.

A discussion ensued over the date and time of the next meeting.

Executive Session

Mr. Reed inquired if there was a need to go into Executive Session. Ms. Riley advised yes. A **motion** to go into executive session, was made, seconded, and carried.

The next regularly scheduled meeting is December 14, 2021, at 4:00 p.m.

The public meeting adjourned after approximately 30 minutes.

The minutes for the November 23, 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 December 14, 2021.