

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**  
**AUDIT COMMITTEE MEETING MINUTES**  
**February 8, 2022**

On Tuesday, February 8, 2022, at 4:00 p.m., the Metropolitan Nashville Audit Committee met in the Metropolitan Courthouse, 2<sup>nd</sup> Floor, Committee Room 2. The following people attended the meeting:

Committee Members

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

Others

Lauren Riley, Metropolitan Auditor  
Tara Ladd, Department of Law  
Wanda Hadley, Metro Human Resources  
Julie Groves, Nashville General Hospital  
Bill Walker, Office of Internal Audit

*Quorum present? Yes*

**CALL MEETING TO ORDER**

Mr. Reed called the meeting to order.

**APPROVAL OF MINUTES**

A **motion** to approve meeting minutes for December 14, 2021, was made, seconded, and carried.

**NEW BUSINESS**

Discussion of the 2022 Recruitment and Appointment of the Metropolitan Auditor

Ms. Hadley began the discussion by explaining the process and requirements for the Metropolitan Auditor. Ms. Hadley advised the previous Metropolitan Auditor resigned during an eight-year term, of which Ms. Riley was appointed to finish the remaining two years. Discussion ensued around the requirements of the Charter and the required list of three candidates presented to the Metropolitan Council. Ms. Hadley went through the job description and job posting sites.

Councilmember Toombs requested that the position be posted in minority organizations. Ms. Hadley agreed to post in minority organizations as well as the others previously used. Ms. Hadley walked through the planned timeline for the process. Mr. Reed noted that the timeline could be adjusted if needed. A discussion ensued around the interview questions, panel, and consensus discussion. The job posting was approved to be posted the following day.

Audit Recommendations Follow-up – Audit of the Metropolitan Nashville Arts Commission

Ms. Riley summarized the objectives, observations, and recommendations of the report. All recommendations were implemented. Councilmember Hurt inquired if the audit looked at any personnel issues. Ms. Riley stated the audit did not.

Audit Recommendations Follow-up – Audit of Treasury Collections

Ms. Riley summarized the objectives, observations, and recommendations of the report. Six recommendations were fully implemented, three were partially implemented, three were not implemented, and one was no longer applicable. Questions regarding the updates to the payment system and payment accessibility were asked by Council Member Toombs and Council Member Hurt. A discussion ensued about changes made to the payment process.

2022 Annual Audit Plan Discussion

Ms. Riley explained what the annual audit plan is, the timeframe covered, and what is included. A small discussion regarding the license plate reader audit was discussed. No additional discussion or questions were asked.

A **motion** to approve the 2022 Office of Internal Audit Annual Work Plan was made, seconded, and carried.

**OLD BUSINESS**

Investigation Report on Allegations of Nashville General Hospital –issued by BerryDunn

Ms. Riley requested to defer the discussion until the next meeting when all the information can be reviewed and an addendum completed. The agenda item was deferred.

**OTHER ADMINISTRATIVE MATTERS**

Recommendation Implementation

Ms. Riley advised that since the last audit committee meeting 27 audit recommendations had come due. Of the recommendations due, 15 recommendations were implemented and 12 asked for revised due dates. Revised dates were requested mainly because of software or staffing issues. No questions or discussion occurred.

Project Updates

Ms. Riley advised nine projects are currently being worked on with two of those in the draft reporting stage. The 2021 calendar year ended with 18 reports issued, surpassing the goal of 17. There were 18 hotline incidents reported, which is higher than the year before of only 3 reports. No questions or discussion occurred.

Annual Performance Report

Ms. Riley presented the 2021 Annual Performance Report for the Office of Internal Audit. The report highlights the office's performance and accomplishments.

Mr. Reed inquired if there was a need to go into Executive Session. Ms. Riley advised no.

The public meeting adjourned after approximately 1 hour.  
The next regularly scheduled meeting is April 12, 2022, at 4:00 p.m.

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The minutes for the February 8, 2022, Metropolitan Nashville Audit Committee meeting are respectfully submitted.



Lauren Riley, Metropolitan Auditor  
Secretary, Metropolitan Nashville Audit Committee

***Approved by the Metropolitan Nashville Audit Committee on April 12, 2022***