

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
AUDIT COMMITTEE MEETING MINUTES
February 14, 2023

On Tuesday, February 14, 2023, 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

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

Others

Lauren Riley, Metropolitan Auditor
Nicki Eke, Department of Law
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 November 29, 2022, was made, seconded, and carried.

NEW BUSINESS

Discussion on the Recommendations Follow-Up – General Sessions Court Traffic School

Mr. Walker covered the scope of the initial audit and the ten recommendations within the follow-up audit. Mr. Walker went over the two recommendations partially implemented and advised Internal Audit will go back in a year to revisit those two recommendations. Vice Mayor Shulman had an additional question to which Mr. Walker answered. No further discussion occurred.

Discussion on the Office of Internal Audit Annual Work Plan

Ms. Riley presented a high-level summary of the methodology utilized in developing the Annual Internal Audit Work Plan. Ms. Riley went over some reasons audits were included in the plan. Audits regarding ITS will be outsourced as the office has limited staff with IT expertise.

Vice Mayor Shulman inquired about an audit he requested related to ensuring Metro Council legislation was monitored to ensure expected outcomes. Ms. Riley stated she planned to discuss this request with the Vice Mayor to determine a scope and approach. Ms. Riley stated the audit would be included on the next agenda to add to the audit plan.

Ms. Flannery inquired about the scope of some of the departmental audits listed, for example Juvenile Court. Ms. Riley stated some audits were included due to length of time since their last audit. The audit plan includes the entire department to give Internal Audit latitude on determining the best scope of the audit.

Council Member Hurt discussed the current State legislation that has effects on Metro Nashville entities such as the Airport Authority, Sports Authority, and Music City Center. Council Member Hurt asked about current or past audits of these entities that may show they are currently responsibly managed under their current set-up. Ms. Riley explained that Internal Audit may audit the Sports Authority and possibly the Music City Center. Internal Audit does not audit the Airport Authority. Vice Mayor Shulman recommended Ms Riley send Council Member Hurt any past audits of these entities. A discussion ensued around the State's authority over Metro and current legislation.

A **motion** to approve the 2023 Internal Audit Work Plan as presented was made, seconded, and carried.

Internal Audit Project Status

Ms. Riley presented the status of audits and open recommendations. No further discussion ensued.

Other Administrative Matters

Ms. Riley discussed the Office of Internal Audit 2022 Performance Report and Metropolitan Nashville Audit Committee Annual Report to the Metropolitan Nashville Council. A brief discussion ensued about the details of the report.

Ms. Riley briefly discussed the state of the department's budget. Ms. Riley informed the committee about Jessica Henderson, Auditor 1, leaving the department due to her husband's military move. Ms. Riley noted the department is actively working to fill open positions.

End of Meeting

A **motion** to adjourn the public meeting was made, seconded, and carried.

The public meeting adjourned after approximately 40 minutes.

The next regularly scheduled meeting is March 28, 2023.

The minutes for the February 14, 2023, 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 June 27, 2023