

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**  
**AUDIT COMMITTEE MEETING MINUTES**  
**August 28, 2023**

On Tuesday, August 28, 2023, 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

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

Others

Lauren Riley, Metropolitan Auditor  
Theresa Costonis, Department of Law  
Bill Walker, Office of Internal Audit  
Margaret Darby, Metro Council Office  
Roseanne Hayes, Metro Council Office  
Joseph Day, Circuit Court Clerk  
Jean Harris, Circuit Court Clerk  
Brittney Hayes, Circuit Court Clerk  
Tracy Cartwright, Circuit Court Clerk  
Mary Jo Wiggins, Finance Department  
Seth Hatfield, Office of Internal Audit  
Mary Cole, Office of Internal Audit

Quorum present? Yes

**CALL MEETING TO ORDER**

Mr. Bates called the meeting to order.

**APPROVAL OF MINUTES**

A **motion** to approve meeting minutes for June 27, 2023, was made, seconded, and carried.

**PUBLIC COMMENT**

No individuals signed up for the public comment period.

**NEW BUSINESS**

Discussion on Audit of the Metropolitan Council Office Staff

Mr. Walker summarized the objectives, observations, and recommendations of the report. Councilmember Hurt inquired about the how the process was reviewed versus the performance of the process. Mr. Walker explained how the audit objectives addressed both areas. A discussion ensued about the auditing and the planning and permitting processes. Councilmember Hurt inquired about benchmarking processes within the Council Office. Mr. Walker explained that benchmarking was attempted but the diversity of council setups, size, and services made finding comparable offices difficult. Vice Mayor Shulman commended the work of the Council Office staff.

Discussion on Audit of the Circuit Court Clerk's Office

Ms. Riley summarized the objectives, observations, and recommendations of the report. Ms. Flannery inquired about the recommendation to implement procedures for software roles review if the information does not exist. Ms. Riley explained the information does exist but was too cumbersome for the vendor to pull. The recommendation is for the Clerk's Office to work with

the vendor to have it pulled regularly for review. Mr. Bates inquired if the recommendations would be followed-up on once implemented. Ms. Riley stated they would be included in the regular follow-up audits. Ms. Flannery noted that the Trustee's Office had created a well-documented procedure for two-person counting of cash. A short discussion ensued about leveraging the procedures in other departments. Councilmember Hurt commended the work done by the Circuit Court Clerk's Office and their responsiveness whenever she contacts them.

#### Discussion on the Audit Recommendations Follow Up – Municipal Auditorium

Ms. Riley summarized the report noting all recommendations were implemented. No discussion ensued.

#### Discussion on the Audit of General Government Covid Relief Spending

Mr. Hatfield summarized the objectives, observations, and recommendations of the report. Councilmember Hurt commented how the audit looked at the process but did not go all the way to ensuring the funds went to the communities designated. A discussion ensued around the COVID committee representation and allocation of funds. Councilmember Toombs noted that progress was made in getting funds to communities in need but that much more still needs to be done. A brief discussion ensued around the remaining COVID relief funds.

#### Metropolitan Auditor's annual performance review

Mr. Walker discussed the results of the Office of Internal Audit staff survey on the performance of the Metropolitan Auditor. Ms. Riley walked through her self-assessment. Ms. Costonis discussed the responses from the Audit Committee members who filled out performance reviews for the Metropolitan Auditor. All reviews were highly scored, and a brief discussion ensued about the high performance of the Metropolitan Auditor. A discussion around the percentage merit to award ensued. Ms. Flannery noted the range provided went up to 3% as it was in line with the staff merit though more could be awarded if in budget. However, awarding more than 3% could result in another area needing to be reduced.

A **motion** to provide the Metropolitan Auditor a 3% merit increase was made, seconded, and carried.

### **PROJECT STATUS**

#### Internal Audit Project Status

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

### **ADMINISTRATIVE MATTERS**

#### Other Administrative Matters

Ms. Riley briefly discussed the state of the department's budget. Ms. Riley informed the committee about the consulting contracts currently out for bid. No discussion ensued.

#### End of Meeting


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

The public meeting adjourned after approximately 1 hour.

The next regularly scheduled meeting is September 12, 2023.

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The minutes for the August 28, 2023, Metropolitan Nashville Audit Committee meeting are respectfully submitted.

A handwritten signature in black ink that reads "Lauren Riley". The signature is written in a cursive, flowing style.

Lauren Riley, Metropolitan Auditor  
Secretary, Metropolitan Nashville Audit Committee

***Approved by the Metropolitan Nashville Audit Committee on November 9, 2023***