

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
AUDIT COMMITTEE MEETING MINUTES
November 8, 2023**

On Tuesday, November 8, 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
Kevin Crumbo, Director of Finance
Courtney Johnston, Council Member
Angie Henderson, Vice Mayor
Matthew Scanlan, Chamber of Commerce

Others

Lauren Riley, Metropolitan Auditor
Erica Haber, Department of Law
Theresa Costonis, Department of Law
Scott Potter, Metro Water Services
John Honeysucker, Metro Water Services
Velvet Hunter, General Services
Kenneth Eads, General Services
Amber Emberton, General Services
Angela Hubbard, Planning
Karin Weaver, Planning
Keith Durbin, ITS
John Griffey, ITS
Ahmad Sabbarini, EY
Tammy Drinko, EY
Heidi Mariscal, OEM
John Crosslin, Crosslin
Katie Farris, Crosslin
Jenneen Reed, Metro Finance
Jennifer Pedginski, Metro Finance
Chris Henson, MNPS
Hank Clay, MNPS
Bill Walker, Office of Internal Audit
Seth Hatfield, Office of Internal Audit

Committee Member Absent

Burkley Allen, Council Member

Quorum present? Yes

CALL MEETING TO ORDER

Mr. Bates called the meeting to order.

PUBLIC COMMENTS

There were no public comments.

APPROVAL OF MINUTES

A **motion** to approve meeting minutes for August 28, 2023, was made, seconded, and carried.

NEW BUSINESS

Discussion on Metro Water Services' Request for Audit of Hazardous Waste Disposal

Ms. Riley stated she received an audit request from Director of Water Services, Scott Potter, regarding the disposal of hazardous waste. Mr. Potter noted a retiring employee made allegations about incorrect hazardous waste disposal approximately 10-12 years ago. Mr. Potter noted the process had changed significantly since that time, but he wanted an audit to ensure full transparency and confirmation of no issues with the current contractor. A discussion ensued

about the current process, the cost to do an audit, and the ability for Metro Water Services to ask the contractor to provide assurance prior to an audit.

A **motion** to defer a decision until a later meeting after giving Metro Water Services time to look into options with the current contractor, was made, seconded, and carried.

Discussion on the Audit of Surplus Property

Mr. Hatfield summarized the objectives, observations, and recommendations of the report. No questions were raised following the summarization.

Discussion on the Follow Up Audit of the Barnes Fund

Mr. Hatfield summarized the two follow up recommendations that were found to have been implemented. No questions were raised following the summarization.

Discussion of the Audit Committee Self-Assessment

Ms. Riley explained the annual self-assessment to the Audit Committee. She summarized the results noting all the Audit Committee bylaws had been met. No further discussion ensued.

Ethics Training

Ms. Riley deferred the ethics presentation due to the number of people waiting for other agenda items. The presentation will be moved to a later agenda.

PROJECT STATUS

Recommendation Implementation and Ongoing Projects

Ms. Riley covered the open recommendation process and status of current open recommendations. She noted the status of the current audit plan, list of projects, and fraud, waste, and abuse hotline reports.

Mr. Scanlan requested the ongoing projects list include audit start dates. Ms. Riley noted it would be included in future workbooks.

OTHER ADMINISTRATIVE MATTERS

Budget and Staffing

Ms. Riley covered the current budget status. Ms. Riley also covered the open positions and work towards creation of a lead investigator position. No further discussion ensued.

End of Public Meeting

A **motion** to adjourn the public meeting and go into executive session was made, seconded, and carried.

The public meeting adjourned after approximately 30 minutes.

The next regularly scheduled meeting is December 6, 2023, at 4:00 p.m.

The minutes for the November 08, 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 December 6, 2023