

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
AUDIT COMMITTEE MEETING MINUTES
December 11, 2023**

On Monday, December 11, 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
Burkley Allen, Council Member
Matthew Scanlan, Chamber of Commerce
Angie Henderson, Vice Mayor

Others

Lauren Riley, Metropolitan Auditor
Theresa Costonis, Department of Law
Erica Haber, Department of Law
Hal Cato, Community Foundation
Jennifer Kraus, Channel 5 News
Monica Fawknotson, Sports Authority
Jim Pustejovsky, CPS
John Crosslin, Crosslin
Katie Farris, Crosslin
Jenneen Reed, Metro Finance
Jennifer Pedginski, Metro Finance
Bill Walker, Office of Internal Audit

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 December 6, 2023, was made, seconded, and carried.

NEW BUSINESS

Discussion on the Audit of the Community Foundation of Middle Tennessee

Ms. Riley went through the Office of Internal Audit's cover letter for the audit report completed by BerryDunn. Ms. Riley then went through BerryDunn's audit report objectives, conclusions, and recommendations. Mr. Cato discussed the Community Foundation's reaction, response, and cooperation with the audit.

Councilmember Johnston discussed the initial reason for requesting the audit and the hopeful outcomes. She discussed moving forward and ensuring proper partnerships in emergencies and how she was working with multiple parties to ensure future agreements work towards the strengths of third parties. Mr. Cato mentioned changes already in place to ensure effective collection and distribution of funds during emergencies.

Vice Mayor Henderson inquired about changes to deferred legislation related to the memorandum of understanding with the Community Foundation and if the audit results were addressed in the changes. Councilmember Johnston responded by noting changes she is

making to the agreements. Mr. Crumbo discussed the positive outcomes of the discussions with the parties involved.

Discussion on the Audit of the Major League Soccer Stadium Construction

Ms. Riley summarized the audit objectives, conclusions, and recommendations. Ms. Riley noted all recommendations were accepted except the one Sports Authority recommendation which needed to go before the Sports Authority board for approval.

Councilmember Allen inquired about the findings of the audit and how they could be addressed for future large scale construction projects. Ms. Fawknorton noted the contract structure of the upcoming Titans Stadium construction project is different than the soccer stadium. However, the Sports Authority is committed to ensuring any wage laws in place are followed. Councilmember Johnston inquired about the recommendations to the Metropolitan Council and the timeline for addressing them. Vice Mayor Henderson noted she had worked with Council's Office and Procurement to set dates and begin work on the recommendations.

Presentation of the Metropolitan Nashville Government Annual Comprehensive Financial Report for Year Ended June 30, 2023

Mr. Crosslin summarized the objectives, components, and deliverables of the report. Crosslin answered clarifying questions about their auditing process.

A **motion** to accept the Fiscal Year 2023 Annual Comprehensive Financial Report was made, seconded, and carried.

PROJECT STATUS

Recommendation Implementation and Ongoing Projects

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

OTHER ADMINISTRATIVE MATTERS

2024 Proposed Meeting Schedule

Ms. Riley noted the selected schedule of meetings for 2024 followed the same format as prior years.

A **motion** to accept to 2024 Audit Committee meeting schedule as presented was made, seconded, and carried.

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.

Consideration for Future Meetings

Mr. Crumbo noted the importance of the Audit Committee members getting the CJIS background check completed. Mr. Crumbo noted the need for the Audit Committee to have the ethics training presented by Metro Legal. Ms. Riley noted this item would be on the February agenda.

End of Public Meeting

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

The public meeting adjourned after approximately 57 minutes.

The next regularly scheduled meeting is February 13, 2024, at 4:00 p.m.

The minutes for the December 11, 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 February 13, 2024