METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY METROPOLITAN AUDIT COMMITTEE MEETING

October 22, 2013

On Tuesday, October 22, 2013, at 4:00 p.m., the Metropolitan Nashville Audit Committee met in the Metropolitan Courthouse, 2nd Floor, Committee Room 4. The following people attended the meeting:

<u>Committee Members</u> <u>Others</u>

Richard Riebeling, Director of Finance

Jacobia Dowell, Councilmember

Bob Brannon, Chairman Mark Swann, Metropolitan Auditor

Brack Reed, Vice-Chairman Seth Hatfield, Internal Audit

Jon Cooper, Office of the Metropolitan Nashville

Council Office

Steve Glover, Councilmember Emily Evans, Councilmember

Michael Cass, The Tennessean

Hank Clay, Metropolitan Nashville Public

Theresa Costonis, Department of Law

Schools

<u>Committee Member Absent</u> Diane Neighbors, Vice-Mayor

Quorum present? Yes

Call Meeting to Order

Bob Brannon, Committee Chairman, called the meeting to order.

Approval of Minutes

The minutes of the meeting on October 8, 2013, were approved.

The revised minutes for the meeting on September 10, 2013, were approved.

Old Business

<u>Discussion on the potential scope of work for a comprehensive performance audit of Metropolitan Nashville Public Schools</u>

Mr. Swann explained that the audit committee previously requested a more defined scope of work and timeline for the Metro Nashville Public School performance audit. Mr. Swann stated that the audit committee and two councilmembers were previously sent the Request for Proposal (RFP) Info Template. Mr. Swann discussed each of the six objectives included in the scope of services. Mr. Swann explained that a motion would be necessary to accept the RFP template and to amend the Internal Audit Work Plan to include the Metro Nashville Public Schools performance audit.

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Mr. Glover motioned for the acceptance of the RFP template. Ms. Dowell second. Motion carried.

There was a discussion relating to the objectives of the performance audit. Mr. Swann provided clarification by answering the committee member's questions relating to the scope of services.

There was a discussion regarding interim reporting by the contract auditor. It was decided that an amendment should be made to the RFP to include the possible requirement of an interim report.

There was a discussion about the funding for the performance audit. Mr. Cooper explained that Metro Council would have to appropriate the funds for the audit. Ms. Costonis stated that Metro Nashville contracts have a termination for lack of funding provision.

There was a discussion by the Audit Committee regarding who should make up the RFP review panel. It was decided that Audit Committee should review the RFPs. Mr. Riebeling suggested the vendors be made aware that the proposals will be evaluated in a public meeting. Mr. Glover agreed and requested that the RFP be amended to include a notification that the proposals will be evaluated in an open public meeting.

Mr. Glover motioned for the acceptance of the amended RFP template. Ms. Dowell second. Motion Carried.

Mr. Reed motioned for the amendment of the Internal Audit Work Plan to include a comprehensive performance audit of the Metro Nashville Public Schools. Mr. Glover second. Motion carried.

Meeting adjourned after 31 minutes.

The next meeting will be scheduled for December 10, 2013.

Approved at the November 19, 2013, Metropolitan Nashville Audit Committee meeting.