

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
AUDIT COMMITTEE MEETING MINUTES
November 29, 2022**

On Tuesday, November 29, 2022, 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
John Crosslin, Crosslin
David Hunt, Crosslin
Jenneen Kaufman, Metro Finance
Jennifer Pedginski, Metro Finance
Julie Groves, Nashville General Hospital
Courtney Mohan, Department of Law
Bill Walker, Office of Internal Audit
Seth Hatfield, Office of Internal Audit
Mary Cole, 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 8, 2022, was made, seconded, and carried.

NEW BUSINESS

Discussion on Annual Comprehensive Financial Report

Mr. Crosslin went over the Fiscal Year 2022 Annual Comprehensive Financial Report (ACFR) results. Mr. Crosslin discussed the timeline of the remaining reports for the year. Council Member Hurt inquired about the State Comptroller's concerns in prior years. Mr. Crosslin explained the previous issue was regarding compliance in 2020 of tax anticipation notes. However, the government has complied since 2021. Council Member Hurt inquired about how the report received the Government Finance Officers Association award with financial troubles in the past. Ms. Kaufman explained that the award is given based on the organization and presentation of the ACFR. The award does not evaluate the financial information provided or the financial state of the government. Vice Mayor Shulman noted a typo and asked questions regarding the financial information of specific line items in various statements presented. Ms. Kaufman, Mr. Crosslin, and Mr. Hunt addressed the questions. Council Member Hurt asked additional questions related to the underlying reasons for changes in specific line items. Mr. Crosslin and Ms. Kaufman addressed each question.

A **motion** to accept the Fiscal Year 2022 Annual Comprehensive Financial Report was made, seconded, and carried.

Discussion on the Audit of the Public Records Request Process

Mr. Walker summarized the objectives, observations, and recommendations of the report. Mr. Walker walked through the request process and explained their strength and weaknesses. Vice Mayor Shulman commented on the number of requests within the Police Department. Mr. Walker noted each department classifies public records requests differently.

OLD BUSINESS

Discussion on the Investigation Report on Allegations of Nashville General Hospital

Ms. Riley walked the committee through the final draft report of the updated investigation. Ms. Riley noted the additional work performed, the results, and the original report changes. Ms. Riley noted the work would be added as an appendix to the BerryDunn report. No discussion ensued.

OTHER ADMINISTRATIVE MATTERS

2023 Meeting Schedule

Ms. Riley provided the 2023 meeting schedule and noted any changes from the current year. No discussion occurred, and the meeting dates were accepted.

Executive Session

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

The public meeting adjourned after approximately one hour.

The next regularly scheduled meeting is February 14, 2023, at 4:00 p.m.

The minutes for the November 29, 2022, 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 14, 2023