

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**  
**AUDIT COMMITTEE MEETING MINUTES**  
**December 6, 2023**

On Wednesday, December 6, 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  
Kevin Crumbo, Director of Finance  
Courtney Johnston, Council Member  
Burkley Allen, Council Member  
Matthew Scanlan, Chamber of Commerce

Committee Member Absent

Angie Henderson, Vice Mayor

Quorum present? Yes

Others

Lauren Riley, Metropolitan Auditor  
Theresa Costonis, Department of Law  
Erica Haber, Department of Law  
Matt Morley, MNPD  
John Honeysucker, Metro Water Services  
Amanda Deaton-Moyer, Metro Water Services  
Shannon Frye, Metro Water Services  
John Crosslin, Crosslin  
Katie Farris, Crosslin  
Jenneen Reed, Metro Finance  
Jennifer Pedginski, Metro Finance  
Kevin Brown, Metro Finance  
Bill Walker, Office of Internal Audit  
Seth Hatfield, Office of Internal Audit

**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 November 8, 2023, was made, seconded, and carried.

**NEW BUSINESS**

Discussion on Combined Requests for Audit of Metro Arts Commission

Ms. Riley stated she received multiple concerns, questions, and requests for an audit of the Metro Arts Commission. She was contacted by community members, Metro departments, and Commissioners. Ms. Riley stated the concerns primarily centered around financial processes and operations of the Arts Commission board. Ms. Riley noted this would be the preliminary scope of the audit.

Mr. Crumbo inquired if the audit would include complaints by employees. Ms. Riley replied the audit may include interviewing current and former staff, and if complaints arise related to Human Resources' purview, Internal Audit would contact them and send over the complaints. Mr. Crumbo inquired about the timing and start of the audit. Ms. Riley replied the audit would begin immediately. Councilmember Johnston noted the purpose of the Office of Internal Audit is to respond to concerns such as this, and she supported the addition of the audit to the audit plan.

A **motion** to add the Audit of the Metro Arts Commission to the Annual Audit Plan, was made, seconded, and carried.

#### Discussion on the Audit of MNPD Early Intervention System

Mr. Walker summarized the objectives, observations, and recommendations of the report. Mr. Morley added MNPD was pleased with the audit and its identification of improvement areas. Mr. Morley noted implementation of recommendations had already begun.

Councilmember Johnston inquired into who enters the data being fed into the Early Intervention System. Mr. Morley noted officers enter their own interactions on duty, and complaints are entered by complainants and vetted. Councilmember Johnston asked about measures taken to ensure officers feel comfortable reporting interactions and complaints appropriately and not viewing the Early Intervention System as punitive. Mr. Morley noted MNPD has worked since the onset of the system six years ago to ensure officers recognize it is not punitive. Mr. Morley acknowledged the audit found there is room for improvement, but the MNPD is doing various things to improve the understanding already. No further questions were asked.

#### Discussion on the Follow Up Audit of Metro Water Services Water and Sewer Billing

Mr. Hatfield summarized the two follow up recommendations. He noted one recommendation was fully implemented and the other partially implemented. No questions were raised following the summarization.

#### Annual Review of the Audit Committee and Division of Audit Bylaws

Ms. Riley explained the Audit Committee annually reviews the bylaws for both the committee and the Office of Internal Audit. Ms. Riley noted changes could be made to the bylaws at any meeting. No changes were requested or discussed.

A **motion** to approve the Audit Committee Bylaws and the Division of Audit Bylaws without any changes 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**

#### 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 was made, seconded, and carried.

The public meeting adjourned after approximately 23 minutes.

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

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The minutes for the December 6, 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 11, 2023***