

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**  
**AUDIT COMMITTEE MEETING MINUTES**  
**September 10, 2024**

On Tuesday, September 10, 2024, at 4:00 p.m., the Metropolitan Nashville Audit Committee met in the Metropolitan Courthouse, 2<sup>nd</sup> Floor, Committee Room 1. The following people attended the meeting:

Committee Members

Angie Henderson, Vice Mayor  
Kevin Crumbo, Director of Finance  
Courtney Johnston, Council Member  
Burkley Allen, Council Member  
Matthew Scanlan, Chamber of Commerce

Members Absent

Tom Bates, Tennessee Society of CPAs

Others

Lauren Riley, Metropolitan Auditor  
Phylinda Ramsey, Department of Law  
Erica Haber, Department of Law  
Bill Herbert, Metro Codes Department  
Abraham Wescott, Public Property  
Kevin Brown, Metro Finance  
John Crosslin, Crosslin  
Katie Farris, Crosslin  
Bill Walker, Office of Internal Audit  
Seth Hatfield, Office of Internal Audit  
Nan Wen, Office of Internal Audit

Quorum present? Yes

**CALL MEETING TO ORDER**

Councilmember Johnston called the meeting to order.

**PUBLIC COMMENTS**

There were no public comments.

**APPROVAL OF MINUTES**

A **motion** to approve meeting minutes for June 25, 2024, was made, seconded, and carried.

**NEW BUSINESS**

Discussion on the Audit Recommendations Follow-Up – Metropolitan Nashville Government Pension Investments

Mr. Hatfield summarized the follow up recommendations of the report. Mr. Hatfield noted all recommendations were implemented. Questions were raised related to the private equity investments. Director Crumbo briefly covered the pension plan investments, policies, staffing, and oversight. No further questions were asked.

Discussion on the Audit Recommendations Follow-Up – Property Standards Complaints Process

Mr. Walker summarized the follow up recommendations. Mr. Walker noted five recommendations were fully implemented, and three recommendations were partially implemented. Councilmember Allen inquired about the hiring of new positions within the Codes Department. Director Herbert discussed staffing. A discussion ensued about the work done by the Codes Department related to nighttime initiatives. No additional questions were asked.

Discussion on the Audit Recommendations Follow-Up – MNPD Employee Intervention System

Mr. Walker summarized the follow up recommendations. Mr. Walker noted all recommendations were fully implemented. No questions were asked.

Discussion on the Audit of the Department of Finance – Public Property Division

Ms. Riley summarized the objectives, observations, and recommendations of the report. Vice Mayor Henderson inquired about the benchmarked cities and departmental structures compared to Metro. Ms. Riley noted the functions of the other city property departments were comparable to Metro but may include other functions outside the scope of Public Property. Mr. Scanlan inquired about the public availability of the strategic goals and property plans for the benchmarked cities. Ms. Riley noted it varies by city, but each city has information available on their websites. A discussion ensued related to the executive orders issued for public property strategic planning. No additional questions were asked.

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.

**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.

Ms. Riley noted the office created a new way to report fraud, waste, and abuse. The reporting is through an independent site from Metro and HubNashville. Mr. Scanlan asked about how the new reporting affects consolidation of reporting since reports can still be made in HubNashville. Ms. Riley noted the office receives allegations numerous ways, and the office already has a consolidation method in place due to the various reporting methods. No further discussion ensued.

**OTHER ADMINISTRATIVE MATTERS**

Budget and Staffing

Ms. Riley covered the current budget status and staffing. Ms. Riley noted interviews for the lead investigator were currently being done, and the office was hopeful to extend an offer to a candidate. Additionally, the office had posted an Auditor 2 position based on the strong audit backgrounds of candidates received for the lead investigator. The office would be holding interviews and hopefully filling the position before the next Audit Committee meeting.

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 45 minutes.

The next regularly scheduled meeting is November 26, 2024, at 4:00 p.m.

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The minutes for the September 10, 2024, Metropolitan Nashville Audit Committee meeting are respectfully submitted.

A handwritten signature in black ink, reading "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 10, 2024***