

# **METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY AUDIT COMMITTEE MEETING MINUTES**

**August 7, 2025**

On Thursday, August 7, 2025, 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 Present

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

## Others

Lauren Riley, Metropolitan Auditor  
Ann Mikkelsen, Department of Law  
Vivian Wilhoite, Assessor of Property  
Emily Benedict, Council Member  
Josh Thomas, Metro Legal  
Sam Keen, Metro Legal  
Cristi Scott, Assessor's Office  
Brad Pigue, Assessor's Office  
Ryan Duggin, State of TN  
Tasha Ellis, Council Member  
Bill Walker, Office of Internal Audit

## Committee Member Absent

Tom Bates, Tennessee Society of CPAs

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 24, 2025, was made, seconded, and carried.

## **NEW BUSINESS**

### Discussion on the request for an audit of the Property Assessor's Office – Assessment processes and administrative processes

Ms. Riley walked through the discussion and actions taken at the prior Audit Committee meeting. Ms. Riley noted the Committee requested the Office of Internal Audit gain an understanding of other audit work performed around the Assessor's Office. Ms. Riley noted she and Mr. Walker met with the State of TN's Property Assessment's Division (Mr. Duggin) to determine the State's monitoring and audit procedures. Ms. Riley explained the information learned.

Councilmember Johnston noted due to circumstances a procedure would be established for speaking. Councilmember Johnston stated Councilmember Benedict would be given five minutes to speak, Assessor Wilhoite would be given five minutes to speak, and public

discussion would end. Further questions to Mr. Duggin may be asked, but discussion would occur amongst the Committee. Vice Mayor Henderson and Councilmember Allen requested clarification on questioning presenters, and Councilmember Johnston stated questions would be discussed amongst the Committee members unless for Mr. Duggin.

A **motion** to follow the procedure of five minutes per presenter and then Committee discussion was made, seconded, and carried.

Councilmember Benedict presented her request for an audit of the Assessor of Property. She discussed her reasons for the request.

Assessor Wilhoite discussed the Metro Board of Equalization and areas she had previously tried to change. Additionally, she presented other audits and work performed to ensure the work of the office is appropriate. *(A handout was later provided to members covering all information presented by the Assessor)*

Councilmember Allen noted the importance of audits and recommendations for transparency and trust. She stated her opinion on the need for the audit to explain a complicated and potentially misunderstood process to constituents.

Mr. Scanlan asked if the Office of Internal Audit had decided which items from the request would be included in an audit. Ms. Riley noted that audit planning would include understanding all of the concerns and risks around them. The audit would be scoped during the planning process and once a full understanding of all processes had been obtained.

Mr. Scanlan inquired about the process the State uses to perform the monitoring of property assessments. Mr. Duggin walked through the State processes to audit and review assessments throughout the four-year process.

Director Reed inquired about the appointment of the Metro Board of Equalization members. Mr. Thomas confirmed the members are appointed by the mayor and approved by Council. Director Reed asked if the members were required to complete a conflict-of-interest form. Mr. Thomas stated it would be a Council question since members go through the Council confirmation process. Councilmember Johnston stated she did not believe they would fill out a conflict-of-interest form with that process. Director Reed noted requiring this form would be a process improvement to put in place by Council's Office and would not be something controlled by the Assessor's Office.

Councilmember Johnston stated the need for the audit to support change in policy. She noted the awareness of appraisals due to the recent assessments. Director Reed requested clarity on the methodology required by the Assessor's Office to follow as set by the State. Mr. Duggin confirmed the methodology and procedures followed are set forth by State statutes. Councilmember Johnston inquired about how newly renovated and/or sold properties are compared to houses that have not been updated. Mr. Duggin explained the effective age of homes and the consideration in assessments. He also stated the appeals process would be where someone could provide proof of a home's age.

Mr. Scanlan voiced concerns over doing redundant work. He inquired about the 2017 audit including any of the request items. Ms. Riley noted the 2017 audit was focused on administrative items, and if any fell within the request, they would be followed up on and not

reperformed. A discussion ensued around scoping the audit, and Ms. Riley noted a full planning process would be needed to scope the audit.

Councilmember Allen inquired about the audit report including any reliance on other work. Ms. Riley noted the report would include if the State or other audit work was being relied upon in lieu of doing similar procedures.

Mr. Scanlan stated some items on the request were policy related, and he urged committee members on the Council to consider acting on these items prior to the audit's completion. A discussion ensued on what work could be done and scoping of the audit.

A **motion** to add an Audit of the Assessor's Office and Metro Board of Equalization to the 2025 annual audit plan but the audit should avoid redundancies in scope was made, seconded, and carried.

A **motion** to remove the audits of the Metro Historic Commission and Historic Zoning Commission and the Metro Action Commission – Head Start Program from the 2025 annual audit plan was made, seconded, and carried.

#### End of Public Meeting

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

The public meeting adjourned after approximately 55 minutes.

The next regularly scheduled meeting is September 23, 2025, at 4:00 p.m.

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The minutes for the August 7, 2025, 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 September 23, 2025***