

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY AUDIT COMMITTEE MEETING MINUTES

December 9, 2025

On Tuesday, December 9, 2025, at 4:00 p.m., the Metropolitan Nashville Audit Committee met in the Metropolitan Courthouse, 2nd Floor, Committee Room 1. The following people attended the meeting:

Committee Members Present

Tom Bates, Tennessee Society of CPAs
Angie Henderson, Vice Mayor
Jenneen Reed, Director of Finance
Jason Spain, Council Member
Matthew Scanlan, Chamber of Commerce
Delishia Porterfield, Council Member

Committee Member Absent

Others

Lauren Riley, Metropolitan Auditor
Erica Haber, Department of Law
Chief Swann, Fire Department and OEM
Clerk Day, Circuit Court Clerk
Kelly Caffrey, OEM
Jonathan Fowler, OEM
Drusilla Martin, OEM
Layron Cater, Circuit Court Clerk
Brittany Hayes, Circuit Court Clerk
Andre Walton, Circuit Court Clerk
Kevin Brown, Metro Finance
John Crosslin, Crosslin
Mark England, Crosslin
Jennifer Pedginski, Metro Finance
Andrew Walczak, Metro Finance
Bill Walker, Office of Internal Audit
Seth Hatfield, Office of Internal Audit
Paul Gogonelis, Office of Internal Audit
Laura Henry, Office of Internal Audit
Jeremy Waldorf, Office of Internal Audit

Quorum present? Yes

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 September 23, 2025, was made, seconded, and carried.

OLD BUSINESS

Discussion on the Investigation of Allegations at Nashville General Hospital

Ms. Riley noted only one recommendation was still open, but it was being remediated this week. The remaining step was to upload signed forms to CMS. Ms. Riley noted this would end the agenda updates relating to the investigation as all recommendations were remediated. Director Reed noted the progress and work done by Nashville General Hospital to improve following the investigation.

NEW BUSINESS

Discussion on the Audit of the Office of Emergency Management Asset and Fiscal Management Processes

Ms. Riley discussed the audit scope, observations, and recommendations. Chief Swann discussed the actions being taken to address the recommendations, and the items remaining. Councilmember Spain inquired if changes to spending would affect the ability to respond to emergencies. Chief Swann noted discussions with Metro Finance on best practices and ensuring funding is available in the event of an emergency. Director Reed noted the previous day's budget discussion with OEM and the productive conversations at the meeting. No further discussion ensued.

Discussion on the Audit Recommendations Follow-Up of the Audit of the Circuit Court Clerk's Office

Ms. Riley discussed the results of the follow-up audit. Ms. Riley noted that all recommendations except one were fully implemented. One recommendation was partially implemented, but it was implemented shortly after the follow-up audit. Vice Mayor Henderson inquired about the results of the audit relative to any changes since parking automation has occurred. Clerk Day described the changes in ticketing and collections. Vice Mayor Henderson inquired about the process of applying parking tickets with the automation of parts of the process. Clerk Day walked through the ticketing to collections process for parking and moving violations. No further discussion ensued.

Discussion on the Audit of Metropolitan Nashville Parking Violations Fines and Fees

Ms. Riley discussed the audit scope, observations, and recommendations. Councilmember Porterfield inquired why the Circuit Court Clerk rejected the recommendation related to using a Metro credit card. Clerk Day discussed the lawsuit between Metro and the Circuit Court Clerk's office many years ago. Clerk Day noted his decision to seek input from the Attorney General before agreeing to the recommendation. Vice Mayor Henderson inquired if other constitutional offices utilized Metro issued credit cards. Director Reed and Ms. Riley were unsure of the answer but noted an answer would be provided after some research.

Mr. Scanlan inquired about what calculation was being used prior to the audit. Clerk Day noted he believed a State law of withholding three months' salaries applied to his office, but the audit determined the law did not apply. Clerk Day noted the funds not turned over would have covered those salaries or future projects. Clerk Day noted the budget projections for revenues each year used as a basis for fees remitted to Metro. A discussion ensued related to collection rates on parking tickets and revenue increases.

Clerk Day discussed the budget discussions with Metro Finance. Director Reed noted the Clerk's cooperation with Metro Finance, and the steps being taken to address the monthly statement submissions. No further discussion ensued.

Metropolitan Nashville Audit Committee and Metropolitan Nashville Office of Internal Audit Bylaws annual review

Ms. Riley discussed the best practice to annually review and approve the bylaws. Ms. Riley noted the bylaws may be changed at any time, but there is a standing agenda item annually to ensure they are appropriately reviewed. Ms. Riley noted the Office of Internal Audit reviewed the bylaws as well and did not have any recommended changes.

Councilmember Spain inquired about the bylaws addressing the roles of the committee members and appointment of Chair and Vice Chair. A discussion ensued related to the bylaws including language about the appointment of Chair and Vice Chair and the timing of the appointments. Ms. Haber noted some options for language to address the appointments annually.

Councilmember Porterfield requested the language include the chain of command in the absence of the chair at a meeting. Vice Mayor Henderson discussed the role of elected officials on the committee and concerns in serving as Chair or Vice Chair. A discussion ensued related to best practices and the roles of the independently appointed members of the committee.

A **motion** to defer the bylaws two meetings to give time to develop language regarding committee officers was made, seconded, and carried.

PROJECT STATUS

Recommendation Implementation and Ongoing Projects

Ms. Riley covered the status of current open recommendations and projects. No further discussion ensued.

OTHER ADMINISTRATIVE MATTERS

Budget and Staffing

Ms. Riley reported that the Office of Internal Audit is under budget. Ms. Riley noted the hiring of an Investigator 2, Caleigh Harris. Ms. Riley noted the retirement of James Carson. Ms. Riley noted a vacancy in an Auditor 1 position had been filled that day with the acceptance of an offer.

End of Public Meeting

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

The public meeting adjourned after approximately 1 hour 17 minutes.

The next regularly scheduled meeting is December 18, 2025, at 4:00 p.m.

The minutes for the December 9, 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 December 18, 2025