METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
AUDIT COMMITTEE MEETING MINUTES
April 28, 2026

On Tuesday April 28, 2026, 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
Tom Bates, Tennessee Society of CPAs
Jenneen Reed, Director of Finance
Delishia Porterfield, Council Member
Jason Spain, Council Member
Angie Henderson, Vice Mayor

Committee Members Absent
Matthew Scanlan, Chamber of Commerce

Others
Lauren Riley, Metropolitan Auditor
Ann Mikkelsen, Department of Law
Sheriff Daron Hall, DCSO
Lucy Easley, DCSO
Eric Bauder, DCSO
Ruby Joyner, DCSO
Clerk Howard Gentry, Criminal Court Clerk
Amy Rooker, Criminal Court Clerk
Julius Sloss, Criminal Court Clerk
Stephanie Patterson, Criminal Court Clerk
Laura Womack, Fairgrounds
Ryan Jensen, Fairgrounds
Bill Walker, Office of Internal Audit
Seth Hatfield, Office of Internal Audit
Laura Henry, Office of Internal Audit
Chris Shefelton, 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 February 10, 2026, was made, seconded, and carried.

OLD BUSINESS

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

Ms. Riley noted that Metro Legal had provided changes to the Audit Committee bylaws based on the discussion at the February 10, 2026, Audit Committee meeting. Changes were made to the election of chair and vice chair. Additionally, changes were made to address ethical standards and conflicts of interest.

A **motion** to approve the updated Metropolitan Nashville Audit Committee and Metropolitan Nashville Office of Internal Audit Bylaws was made, seconded, and carried.

NEW BUSINESS

Discussion on the Audit of the Inmate Health Services – Behavioral Care Center

Ms. Riley walked through the objectives, observations, and recommendations related to the audit. Sheriff Hall introduced the other DCSO attendees and walked through the history of the Behavioral Care Center (BCC) and its mission. Sheriff Hall noted the challenges of creating the BCC, determining the size, and the expected population.

Councilmember Porterfield inquired about steps taken to ensure understanding of the handbook due to residents having lower reading levels. Sheriff Hall explained that the handbook is available in multiple languages and is gone through with each resident. Ms. Easley added that a one-on-one orientation is done with all residents to ensure understanding of the program handbook.

Councilmember Porterfield asked about the domestic violence population within the BCC and how the program ensures that the victims are supported and safe. Sheriff Hall discussed the types of domestic violence instances most often resulting in care at the BCC. Sheriff Hall noted the BCC as an alternative to jail to ensure mental health help is provided to the family member arrested. Vice Mayor Henderson asked for clarity on the process of seeking the victim's approval for the individual to go to the BCC instead of jail. A discussion ensued about the role played by the District Attorney's office, which has victim advocates. *(Director Reed arrived at the meeting.)*

Vice Mayor Henderson inquired if an individual may go through the program more than once. Sheriff Hall explained the recidivism rate and the BCC's goal of providing services needed no matter the number of times needed.

Vice Mayor Henderson noted the census numbers for the facility and the average number of residents versus the total available beds. She asked for more information regarding the numbers. Sheriff Hall discussed the size calculations and the factors limiting how many residents are housed. A discussion ensued related to who can be housed at the BCC to ensure the safety of the staff and other residents.

The committee thanked Sheriff Hall and his staff for their work. No further questions or discussion ensued.

Discussion on the Audit of the Criminal Court Clerk

Mr. Walker discussed the scope, objectives, observations, and recommendations for the audit. Vice Mayor Henderson inquired about the new Cloud system and product selection took into consideration previous audit issues identified. Director Reed discussed the Oracle Time and Labor module. Clerk Gentry noted how the audit findings related to the system implementation.

Director Reed commended the Criminal Court Clerk's office on a good audit with only low risk observations. Ms. Rooker noted one observation was due to lack of training but since being trained, the office is performing everything correctly. No further discussion ensued.

Discussion on the Audit of the Fairgrounds Nashville Cash Collections and Vendor Contracts

Mr. Hatfield discussed the scope, objectives, observations, and recommendations for the audit. Mr. Bates inquired why there was a big change in miscellaneous revenues during the scope. Ms. Womack noted the change related to cleaning revenues that began being charged to vendors.

Vice Mayor Henderson inquired about the changes in revenues over time and what caused the fluctuations. A discussion ensued about winter storm closures, COVID grants, and other events affecting revenues.

Vice Mayor Henderson noted the results of the vendor survey and the slightly lower satisfaction with promotion of events. She inquired about proprietary ownership of promotional resources. Ms. Womack noted most of the advertising budget is dedicated to the flea market, and a discussion ensued around how those services are provided. No further discussion ensued.

Metropolitan Auditor's annual performance review process overview

Ms. Riley gave an overview of the annual performance review process for the Metropolitan Auditor. Ms. Riley noted the review is a 360 review where staff and Audit Committee members are surveyed, and the Metropolitan Auditor performs a self-evaluation. In the previous year, results were compiled and sent to the Chair to present at the June meeting. No recommended process changes were made, and no discussion ensued.

Internal Audit Project Status

Ms. Riley went through the recommendation implementation status for open recommendations. She also noted the current project status and open investigative allegations received.

Vice Mayor Henderson inquired about departmental ownership for the Disaster Recovery Audit recommendations. Ms. Riley noted the Office of Emergency Management is responsible for the recommendations. Vice Mayor Henderson requested the table of open recommendations also include the responsible department along with the audit name. Ms. Riley noted the change would be made in future workbooks. A discussion ensued around the presentation and tracking of recommendations implemented and open allegations.

Other Administrative Matters

Ms. Riley went through the current budget status for the department. Ms. Riley discussed current staffing for the department.

Ms. Riley noted a request to move the September meeting was made. The date would change from September 22nd to September 29th.

A **motion** to move the September meeting from the 22nd to the 29th 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 1 hour 12 minutes.
The next regularly scheduled meeting is June 30, 2026, at 4:00 p.m.

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The minutes for the April 28, 2026, Metropolitan Nashville Audit Committee meeting are respectfully submitted.

Lauren Riley

Lauren Riley, Metropolitan Auditor
Secretary, Metropolitan Nashville Audit Committee

Approved by the Metropolitan Nashville Audit Committee on June 30, 2026