



AUDIT COMMITTEE AGENDA

DATE: April 24, 2024

LOCATION: City Hall 4th Floor Conference Room

TIME: 3:00 PM

- I. CALL TO ORDER – Chairperson
- II. ANNOUNCE MEMBERS IN ATTENDANCE (VERIFY QUORUM)
- III. ADOPTION OF MINUTES:
 - A. January 31, 2024
 - B. February 21, 2024
 - C. February 27, 2024
- IV. DEPARTMENT REPORT
 - A. FY 2024 Budget Report
 - B. Update on Internal Audit Activity
- V. NEW BUSINESS
 - A. None
- VI. COMMITTEE ACTION REQUIRED
 - A. FY 2025 Proposed Budget Approval
- VII. CITY COUNCIL ACTION REQUIRED
 - A. None
- VIII. ADJOURNMENT OF PUBLIC MEETING
- IX. PUBLIC COMMENTS (5 minutes each)
- X. NEXT MEETING - **July 31, 2024 3:00 PM**
- XI. EXECUTIVE SESSION – Vote by the Committee to go into executive session.

During executive session and for the remainder of the meeting, the Audit Committee will be discussing only matters that are considered confidential under TCA Section 9-3-405 (d). These items may include:

- A. Items deemed not subject to inspection under TCA Section 10-7-503 and 10-7-504
- B. Current or pending litigation and pending legal controversies
- C. Pending or ongoing audits or audit related investigations
- D. Information protected by federal law
- E. Matters involving information under TCA Section 9-3-406 where the informant has requested anonymity.

At this point in the meeting everyone other than Audit Committee members and those asked to attend by the Audit Committee to address an item related to the categories above will be asked to leave.

XII. ADJOURNMENT OF EXECUTIVE SESSION

UNAPPROVED



AUDIT COMMITTEE MINUTES

DATE: January 31, 2024

LOCATION: City Hall 4th Floor Conference Room

TIME: 3:00 PM

- I. CALL TO ORDER – Director of Internal Audit
The meeting was called to order by Stephanie Fox at 3:00 PM.
- II. ANNOUNCE MEMBERS IN ATTENDANCE (VERIFY QUORUM)
Audit Committee members present: Dr. Jennifer Thayer, Councilperson Karen Reynolds, Trey Judd, Patrick Wilkinson
Audit Committee members absent: Dr. Elizabeth Rankin
Quorum verified? Yes
Internal Audit attendees: Stephanie Fox, Jenn Osteen, Rebecca Darden
Other Attendees:
 - James Bence, Partner at Mauldin & Jenkins
 - Mayor Joe Pitts
 - Laurie Matta, City of Clarksville Chief Financial Officer
 - Christen Wilcox, City of Clarksville Deputy CFO
 - Dawn Thomack, CGW Senior Finance Director
 - Gina Wilbur, CDE Lightband Controller
 - Lori Wallis, CTS Director of Accounting
- III. ELECTION OF CHAIRPERSON AND VICE-CHAIRPERSON
 - A. Chairperson - Be knowledgeable of Audit Committee functions and responsibilities, chair meetings, represent the Audit Committee before City Council or any other official body as necessary, correspond as necessary in regard to Audit Committee issues, prepare Director's annual performance evaluation, and coordinate with Human Resources to hire (or terminate) in regard to the Director's position.

Patrick Wilkinson made a motion to elect Dr. Jennifer Thayer as chairperson, Trey Judd seconded. The motion was approved unanimously.
 - B. Vice Chairperson - Be knowledgeable of Audit Committee functions and responsibilities, fill in for or provide assistance to the Chairperson related to any of the duties listed above.

UNAPPROVED

Patrick Wilkinson made a motion to elect Dr. Elizabeth Rankin as vice chairperson. Trey Judd seconded. The motion was approved unanimously.

- IV. FINANCIAL STATEMENT AUDIT PRESENTATION BY Mauldin & Jenkins
James Bence presented the results of the FY 2023 financial statement audit.
- V. ADOPTION OF MINUTES
 - A. October 25, 2023 Audit Committee Meeting
Councilperson Reynolds made a motion to adopt the meeting minutes. Dr. Thayer seconded. The motion was approved.
- VI. DEPARTMENT REPORT
Stephanie presented the department reports listed below.
 - A. Budget Report
 - B. Update on Internal Audit Activity
 - C. Financial and Compliance Audit Procurement
- VII. NEW BUSINESS
 - A. Ethics Policy Acknowledgement
Audit Committee members signed forms acknowledging the City's Code of Ethics.
- VIII. COMMITTEE ACTION REQUIRED
 - A. None
- IX. CITY COUNCIL ACTION REQUIRED
 - A. None
- X. ADJOURNMENT OF PUBLIC MEETING
Patrick Wilkinson made a motion to adjourn the public meeting and go into executive session. Councilperson Reynolds seconded. The public meeting was adjourned at 3:36 pm.
- XI. PUBLIC COMMENTS (5 minutes each)
- XII. NEXT MEETING - **April 24, 2024 3:00 PM**
- XIII. EXECUTIVE SESSION – Vote by the Committee to go into executive session.

During the executive session and for the remainder of the meeting, the Audit Committee will be discussing only matters that are considered confidential under TCA Section 9-3-405 (d).

These items may include:

- A. Items deemed not subject to inspection under TCA Section 10-7-503 and 10-7-504
- B. Current or pending litigation and pending legal controversies
- C. Pending or ongoing audits or audit related investigations
- D. Information protected by federal law
- E. Matters involving information under TCA Section 9-3-406 where the informant has requested anonymity.

At this point in the meeting everyone other than Audit Committee members and those asked to attend by the Audit Committee to address an item related to the categories above will be asked to leave.

UNAPPROVED

The following items were discussed:

Pending or ongoing audits or audit related investigations

XIV. ADJOURNMENT OF EXECUTIVE SESSION

The executive session was adjourned at 4:06 pm.

UNAPPROVED



AUDIT COMMITTEE MINUTES

DATE: February 21, 2024

LOCATION: City Hall 4th Floor Conference Room

TIME: 1:00 PM

- I. CALL TO ORDER – Chairperson Dr. Jennifer Thayer
The meeting was called to order by Chairperson Dr. Jennifer Thayer at 1:00 pm.
- II. ANNOUNCE MEMBERS IN ATTENDANCE (VERIFY QUORUM)
Audit Committee members present: Dr. Jennifer Thayer, Councilperson Karen Reynolds, Trey Judd, Patrick Wilkinson, Dr. Elizabeth Rankin
Audit Committee members absent: None
Quorum verified? Yes
Internal Audit attendees: Stephanie Fox, Jenn Osteen, Rebecca Darden
Other Attendees:
Laurie Matta, City of Clarksville Chief Financial Officer
David Johns, CDE Chief Financial Officer
Dawn Thomack, CGW Senior Finance Director

- III. AUDIT PROPOSAL PRESENTATIONS
Stephanie Fox gave a brief overview of the request for qualifications (RFQ) selection process.

The following firms gave presentations and answered questions detailing their response to the RFQ for the City's financial and compliance audit services.

Presentation Schedule:

- 1:30 pm - ATA, PLLC
- 2:00 pm - Matlock Clements
- 2:30 pm - CliftonLarsonAllen LLP
- 3:00 pm - Waycaster, CPA
- 3:30 pm - Crosslin PLLC

UNAPPROVED

IV. ADJOURNMENT

Trey Judd motioned to adjourn the meeting, and Patrick Wilkinson seconded the motion. The meeting was adjourned at 3:52 pm.

V. PUBLIC COMMENTS (5 minutes each)

VI. NEXT MEETING - **April 24, 2024 3:00 PM**

UNAPPROVED



AUDIT COMMITTEE MINUTES

DATE: February 27, 2024

LOCATION: City Hall 4th Floor Conference Room

TIME: 1:00 PM

- I. CALL TO ORDER – Chairperson Dr. Jennifer Thayer
The meeting was called to order by Chairperson Dr. Jennifer Thayer at 1:00 pm.
- II. ANNOUNCE MEMBERS IN ATTENDANCE (VERIFY QUORUM)
Audit Committee members present: Dr. Jennifer Thayer, Councilperson Karen Reynolds, Trey Judd, Patrick Wilkinson, Dr. Elizabeth Rankin
Audit Committee members absent: None
Quorum verified? Yes
Internal Audit attendees: Stephanie Fox, Jenn Osteen, Rebecca Darden
Other Attendees:
Laurie Matta, City of Clarksville Chief Financial Officer
David Johns, CDE Chief Financial Officer
Dawn Thomack, CGW Senior Finance Director
- III. AUDIT PROPOSAL PRESENTATIONS
The following firms gave presentations and answered questions detailing their response to the RFQ for the City's financial and compliance audit services.

Presentation Schedule:
1:00 pm- Mauldin and Jenkins

After the presentation, Stephanie Fox requested that the completed scoresheets for each committee member be returned to Internal Audit by the end of the day Thursday, February 29, 2024.
- IV. ADJOURNMENT
Patrick Wilkinson motioned to adjourn the meeting, Trey Judd seconded the motion. Meeting was adjourned at 1:36 pm.

UNAPPROVED

- V. PUBLIC COMMENTS (5 minutes each)
- VI. NEXT MEETING - **April 24, 2024 3:00 PM**

CITY OF CLARKSVILLE

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1100 General Fund							
10415211 Salaries and Wages-Inter.Audit							
10415211 4111 Full-Time Employee	304,221	-49,755	254,466	177,985.62	.00	76,480.38	69.9%
10415211 4112 Part-Time Employee	2,700	0	2,700	1,905.00	.00	795.00	70.6%
10415211 4113 Longevity Pay	400	0	400	400.00	.00	.00	100.0%
10415211 4211 Health Insurance	53,820	-14,040	39,780	31,590.00	.00	8,190.00	79.4%
10415211 4212 Dental Insurance	1,587	-414	1,173	931.50	.00	241.50	79.4%
10415211 4213 Life Insurance	203	-54	149	117.72	.00	31.28	79.0%
10415211 4214 Disability Insura	1,311	-227	1,084	755.08	.00	328.92	69.7%
10415211 4221 Social Security C	22,396	-3,247	19,149	13,020.50	.00	6,128.50	68.0%
10415211 4231 TCRS Contribution	39,642	-8,231	31,411	23,515.30	.00	7,895.70	74.9%
10415211 4261 On-the-Job Injury	1,001	0	1,001	750.36	.00	250.64	75.0%
TOTAL Salaries and Wages-Inter.Audit	427,281	-75,968	351,313	250,971.08	.00	100,341.92	71.4%
10415213 Operating Expenditures-Int.Aud							
10415213 4310 Official/Administ	3,750	-467	3,283	3,282.67	.00	.33	100.0%
10415213 4321 Employee Training	12,750	0	12,750	8,066.40	.00	4,683.60	63.3%
10415213 4322 Memberships & Con	3,553	0	3,553	1,360.00	.00	2,193.00	38.3%
10415213 4323 Employee Testing	210	0	210	314.12	48.00	-152.12	172.4%
10415213 4324 Software License	1,800	0	1,800	292.63	.00	1,507.37	16.3%
10415213 4325 Software Renewals	735	0	735	.00	.00	735.00	.0%
10415213 4334 Accounting/Auditi	99,500	-16,000	83,500	52,050.00	.00	31,450.00	62.3%
10415213 4442 Rental of Equipme	85	16	101	64.19	50.68	-13.87	113.7%
10415213 4521 Property Insuranc	282	0	282	291.00	.00	-9.00	103.2%
10415213 4522 Automobile Insura	363	0	363	272.25	.00	90.75	75.0%
10415213 4523 General Liability	2,331	0	2,331	1,871.00	.00	460.00	80.3%
10415213 4530 Communications	275	0	275	178.62	43.57	52.81	80.8%
10415213 4580 Travel	300	-300	0	.00	.00	.00	.0%
10415213 4610 General Supplies	1,450	0	1,450	1,738.94	9.47	-298.41	120.6%
10415213 4640 Books & Periodica	1,080	0	1,080	.00	.00	1,080.00	.0%
10415213 4650 Other Equipment P	3,730	0	3,730	2,358.81	.00	1,371.19	63.2%
TOTAL Operating Expenditures-Int.Aud	132,194	-16,751	115,443	72,140.63	151.72	43,150.65	62.6%
GRAND TOTAL	559,475	-92,719	466,756	323,111.71	151.72	143,492.57	69.3%

** END OF REPORT - Generated by Fox, Stephanie **



Internal Audit Department Metrics

Audit Committee Report

Week Ended: **4/19/2024**

Audits/Projects Status

Planned Fiscal Year	Audits/Projects	Status					Comments
		Not Started	Planning	Fieldwork	Reporting	Issued	
2023/2024	Parking Voids and Appeals					X	
2024	Building and Codes		X				On Hold
2024	City Hall Access Control			X			
2024	Senior Management Expense Audit (CY 2021-2022)		X				
2024	FY 24 Ethics Survey				X		

Budgeted vs. Actual Hours by Audit/Project

Planned Fiscal Year	Audits/Projects	Total Budgeted Hours	FYTD Actual Hours	Previous FY Actual Hours	Total Project Actual Hours	Planned Days	Actual Days	Remaining Days
2023/2024	Parking Voids and Appeals	550	748.25	179.25	927.50	206	303	-97
2024	Building and Codes	800	5.75		5.75			
2024	City Hall Access Control	400	546.50		546.50	96	114	-18
2024	Senior Management Expense Audit (CY 2021-2022)	400	35.50		35.50		4	
2024	FY 24 Ethics Survey	300	277.50		277.50	111	113	-2
	Possible Consulting Engagements	150						
	Hotline Investigations	225	13.50					
	Other Technical Assistance for Departments	100	21.25					
	Follow Up on Past Audits	500	117.00					
	Annual Risk Assessment	150	131.75					
Total		3,575	1,897.00					

Audit Utilization Rates

Auditor	Target Utilization	April			Year to Date		
		Audit Hours	Total Hours	Utilization	Audit Hours	Total Hours	Utilization
Stephanie	40%	51.50	112.75	45.68%	512.50	1,484.50	34.52%
Jennifer	75%	57.75	106.50	54.23%	885.50	1,422.50	62.25%
Emily	75%	35.50	74.00	47.97%	35.50	74.00	47.97%
Rebecca	75%	57.50	108.50	53.00%	334.75	628.50	53.26%

Continuing Education Hours*

Auditor	Percent of 40 Hours Completed for CY 2024
Stephanie	41%
Jennifer	60%
Emily	0%
Rebecca	40%

* 40 Hours of CPE per year are required. We track CPE on a calendar year basis to align with CPE reporting.

Hotline Report Summary

Report Status	Prior to Last Report Date	New	YTD Total
Open	0	0	0
Closed	10	1	11

Total Reports: 11

CITY OF CLARKSVILLE

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 City of Clarksville Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
General Fund	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 Finance	COMMENT
521 Internal Audit							
10415211 Salaries and Wages-Inter.Audit							
10415211 4111 Full-Time	231,223.06	304,221.00	254,466.00	177,985.62	.00	332,599.00	
10415211 4112 Part-Time	1,620.00	2,700.00	2,700.00	1,905.00	.00	2,700.00	
10415211 4113 Longevity	350.00	400.00	400.00	400.00	.00	450.00	
10415211 4211 Health	40,500.00	53,820.00	39,780.00	31,590.00	.00	60,096.00	
10415211 4212 Dental	1,242.00	1,587.00	1,173.00	931.50	.00	1,680.00	
10415211 4213 Life	156.96	203.00	149.00	117.72	.00	212.00	
10415211 4214 Disability	994.50	1,311.00	1,084.00	755.08	.00	1,432.00	
10415211 4221 Social Sec	17,032.52	22,396.00	19,149.00	13,020.50	.00	24,622.00	
10415211 4231 TCRS	33,687.79	39,642.00	31,411.00	23,515.30	.00	41,737.00	
10415211 4261 OJI	1,125.00	1,001.00	1,001.00	750.36	.00	.00	
TOTAL Salaries and Wages-Int	327,931.83	427,281.00	351,313.00	250,971.08	.00	465,528.00	
10415213 Operating Expenditures-Int.Aud							
10415213 4310 Off/Admin	.00	3,750.00	3,283.00	3,282.67	.00	.00	
10415213 4321 Training	7,670.92	12,750.00	12,750.00	8,066.40	.00	14,635.00	
10415213 4322 Memb/Conv	2,226.25	3,553.00	3,553.00	1,360.00	.00	1,940.00	
10415213 4323 Testing	100.50	210.00	210.00	362.12	.00	105.00	
10415213 4324 License	.00	1,800.00	1,800.00	292.63	.00	.00	
10415213 4325 Soft/Renew	714.88	735.00	735.00	.00	.00	965.00	
10415213 4334 Acct/Audit	60,150.00	99,500.00	83,500.00	52,050.00	.00	92,000.00	
10415213 4432 Bldg R&M	12.98	.00	.00	.00	.00	.00	
10415213 4442 Equip Rent	78.96	85.00	101.00	114.87	.00	120.00	
10415213 4521 Property	251.00	282.00	282.00	291.00	.00	335.00	
10415213 4522 Auto Ins	363.00	363.00	363.00	272.25	.00	.00	
10415213 4523 Gen.Liab	2,257.00	2,331.00	2,331.00	1,871.00	.00	665.00	
10415213 4530 Commun.	275.82	275.00	275.00	222.19	.00	375.00	
10415213 4580 Travel	.00	300.00	.00	.00	.00	300.00	
10415213 4610 Gen.Supp.	418.69	1,450.00	1,450.00	1,748.41	.00	2,100.00	
10415213 4640 Bks & Per.	609.19	1,080.00	1,080.00	.00	.00	2,100.00	
10415213 4650 Other Equi	.00	3,730.00	3,730.00	2,358.81	.00	.00	
TOTAL Operating Expenditures	75,129.19	132,194.00	115,443.00	72,292.35	.00	115,640.00	
10415214 Property Purchases-Inter.Audit							
10415214 4743 Furniture	762.97	.00	.00	.00	.00	.00	
TOTAL Property Purchases-Int	762.97	.00	.00	.00	.00	.00	
TOTAL Internal Audit	403,823.99	559,475.00	466,756.00	323,263.43	.00	581,168.00	
TOTAL General Fund	403,823.99	559,475.00	466,756.00	323,263.43	.00	581,168.00	
TOTAL REVENUE	.00	.00	.00	.00	.00	.00	
TOTAL EXPENSE	403,823.99	559,475.00	466,756.00	323,263.43	.00	581,168.00	
GRAND TOTAL	403,823.99	559,475.00	466,756.00	323,263.43	.00	581,168.00	

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 2025 2025 City of Clarksville Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2025 Finance
521 Internal Audit				
10415211 Salaries and Wages-Inter.Audit				
10415211 4111 -				
INTERNAL AUDIT DIRECTOR (40274)		1.00	.00	332,599.00 *
INTERNAL AUDITOR II (42092)		1.00	.00	120,695.00
AUDITOR (43546)		1.00	.00	76,650.00
INTERNAL AUDITOR II (80001)		1.00	.00	63,628.00
INCREASE FOR PROBATIONARY/VACANCY GWI		1.00	1,476.00	70,150.00
				1,476.00
10415211 4112 -				
		1.00	2,700.00	2,700.00 *
				2,700.00
10415211 4113 -				
INTERNAL AUDIT DIRECTOR (40274)		.00	.00	450.00 *
				450.00
10415211 4211 -				
PHARMACY PRE TAX		.00	.00	60,096.00 *
HMO PRE TAX		.00	.00	4,452.00
WELLNESS CLINIC		.00	.00	9,612.00
PHARMACY PRE TAX		.00	.00	960.00
HMO PRE TAX		.00	.00	4,452.00
WELLNESS CLINIC		.00	.00	9,612.00
PHARMACY PRE TAX		.00	.00	960.00
HMO PRE TAX		.00	.00	4,452.00
WELLNESS CLINIC		.00	.00	9,612.00
HEALTH/PHARMACY/WELLNESS CLINIC FOR		.00	.00	960.00
VACANCY #80001		1.00	15,024.00	15,024.00
INTERNAL AUDITOR II				
10415211 4212 -				
DENTAL - PRE TAX		.00	.00	1,680.00 *
DENTAL - PRE TAX		.00	.00	420.00
DENTAL - PRE TAX		.00	.00	420.00
DENTAL FOR VACANCY #80001		.00	.00	420.00
INTERNAL AUDITOR II		1.00	420.00	420.00
10415211 4213 -				
EMPLOYER PAID LIFE INSURANCE		.00	.00	212.00 *
EMPLOYER PAID LIFE INSURANCE		.00	.00	53.00
EMPLOYER PAID LIFE INSURANCE		.00	.00	53.00
LIFE INSURANCE FOR VACANCY #80001		.00	.00	53.00
INTERNAL AUDITOR II		1.00	53.00	53.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 2025 2025 City of Clarksville Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2025 Finance
10415211 4214 -				1,432.00 *
LONG TERM DISABILITY		.00	.00	519.00
LONG TERM DISABILITY		.00	.00	330.00
LONG TERM DISABILITY		.00	.00	274.00
LONG TERM DISABILITY		.00	.00	302.00
INCREASE FOR PROBATIONARY/VACANCY GWI		1.00	7.00	7.00
10415211 4221 -				24,622.00 *
FICA		.00	.00	6,882.00
MEDICARE		.00	.00	1,610.00
FICA		.00	.00	4,651.00
MEDICARE		.00	.00	1,088.00
FICA		.00	.00	3,811.00
MEDICARE		.00	.00	892.00
FICA		.00	.00	4,350.00
MEDICARE		.00	.00	1,018.00
INCREASE FOR PROBATIONARY/VACANCY GWI		1.00	113.00	113.00
		1.00	207.00	207.00
10415211 4231 -				41,737.00 *
TCRS		.00	.00	18,233.00
TCRS		.00	.00	11,536.00
TCRS CONT-REGULAR		.00	.00	6,395.00
INCREASE FOR PROBATIONARY/VACANCY GWI		1.00	149.00	149.00
VACANCY #80001 INTERNAL AUDITOR II		1.00	5,424.00	5,424.00
TOTAL Salaries and Wages-Inter.Audit				465,528.00
10415213 Operating Expenditures-Int.Aud				
10415213 4321 -				14,635.00 *
CONTINUING PROFESSIONAL EDUCATION (CPE). CPE IS REQUIRED TO MAINTAIN APPLICABLE LICENSES/DESIGNATIONS AND ADHERE TO AUDITING STANDARDS.		4.00	750.00	3,000.00
ASSOCIATION OF LOCAL GOVERNMENT AUDITORS (ALGA) CONFERENCE - LOCAL GOVT ACCT/AUDIT UPDATE		4.00	2,025.00	8,100.00
CPE/TRAINING AND NETWORKING WITH OTHER L GOVERNMENT AUDITORS		2.00	350.00	700.00
NATIONAL ASSOCIATION OF STATE AUDITORS, COMPTROLLERS, AND TREASURERS (NASACT) - TENNESSEE GOVERNMENT AUDITOR TRAINING		2.00	400.00	800.00
GOVERNMENTAL AUDITING/ACCOUNTING CPE/TRA MIDDLE TENNESSEE ASSOCIATION OF CERTIFIED FRAUD EXAMINERS - ANNUAL FRAUD CONFERENCE		1.00	825.00	825.00
FRAUD DETECTION AND DETERRENCE CPE CERTIFIED INTERNAL AUDITOR EXAM FEES CERTIFIED INTERNAL AUDITOR DESIGNATION -				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 2025 2025 City of Clarksville Budget

ACCOUNTS FOR: General Fund		VENDOR	QUANTITY	UNIT COST	2025 Finance
	EXPERTISE IN INTERNAL AUDITING AND APPLI AUDITING STANDARDS CERTIFIED MUNICIPAL FINANCE OFFICER (CMFO) PROGRAM COSTS		1.00	1,210.00	1,210.00
10415213 4322 -					1,940.00 *
	TENNESSEE SOCIETY OF CPAS (TSCPA)		1.00	330.00	330.00
	AMERICAN INSTITUTE OF CPAS (AICPA)		1.00	330.00	330.00
	ASSOCIATION OF LOCAL GOVERNMENT AUDITORS (ALGA) - GROUP MEMBERSHIP		1.00	320.00	320.00
	INSTITUTE OF INTERNAL AUDITORS (IIA)		4.00	190.00	760.00
	MIDDLE TN ASSOCIATION OF CERTIFIED FRAUD EXAMINERS		4.00	50.00	200.00
10415213 4323 -					105.00 *
	PRE-EMPLOYMENT TESTING FOR INTERN		1.00	105.00	105.00
10415213 4325 -					965.00 *
	ARBUTUS DATA ANALYTICS SOFTWARE		1.00	650.00	650.00
	ADOBE ACROBAT - ANNUAL SUBSCRIPTIONS		3.00	105.00	315.00
10415213 4334 -					92,000.00 *
	CITY GENERAL FINANCIAL & COMPLIANCE AUDIT - FY 2024 AUDIT		1.00	77,000.00	77,000.00
	CITY GENERAL FINANCIAL & COMPLIANCE AUDIT - FY 2025 INTERIM AUDIT WORK		1.00	15,000.00	15,000.00
10415213 4442 -					120.00 *
	ALLOCATED PORTION COOLER RENTAL		1.00	120.00	120.00
10415213 4521 -					335.00 *
	PROPERTY INSURANCE - PREMIUM ALLOCATION		1.00	335.00	335.00
10415213 4523 -					665.00 *
	GENERAL LIABILITY INSURANCE - PREMIUM ALLOCATION		1.00	665.00	665.00
	GENERAL LIABILITY INSURANCE - INTERNAL SERVICE FUND ALLOCATION		.00	1,850.00	.00
	REMOVE ALL FUNDING TO SIF 4.17.24 CW				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 2025 2025 City of Clarksville Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2025 Finance
10415213 4530 -				375.00 *
ALLOCATION PER I.T.		1.00	375.00	375.00
10415213 4580 -				300.00 *
LOCAL TRAVEL - MILEAGE		1.00	300.00	300.00
10415213 4610 -				2,100.00 *
GENERAL SUPPLIES		1.00	1,500.00	1,500.00
OTHER EQUIPMENT		1.00	500.00	500.00
MAILINGS		1.00	100.00	100.00
10415213 4640 -				2,100.00 *
RESOURCE MATERIALS		1.00	400.00	400.00
KNOWLEDGELEADER SUBSCRIPTION		1.00	700.00	700.00
AUDIT PROGRAMS, CHECKLISTS, TOOLS, RESOU				
BEST PRACTICES				
MATERIAL RELATED TO REVISED AUDITING		1.00	1,000.00	1,000.00
STANDARDS AND IMPLEMENTATION GUIDANCE				
TOTAL Operating Expenditures-Int.Aud				115,640.00
TOTAL Internal Audit				581,168.00
TOTAL General Fund				581,168.00
TOTAL REVENUE				.00
TOTAL EXPENSE				581,168.00
GRAND TOTAL				581,168.00

** END OF REPORT - Generated by Fox, Stephanie **