



AUDIT COMMITTEE AGENDA

DATE: October 29, 2025

LOCATION: CITY HALL FOURTH FLOOR CONFERENCE ROOM

TIME: 3:00 PM

- I. CALL TO ORDER - Chairman
- II. ANNOUNCE MEMBERS IN ATTENDANCE (VERIFY QUORUM)
- III. ADOPTION OF MINUTES: July 30, 2025 Audit Committee Meeting
- IV. DEPARTMENT REPORT
 - A. Department Update
- V. NEW BUSINESS
 - A. None
- VI. COMMITTEE ACTION REQUIRED
 - A. Audit Committee Candidate Consideration
- VII. CITY COUNCIL ACTION REQUIRED
 - A. Nomination of Audit Committee Member for January 2026 - December 2027
- VIII. ADJOURNMENT OF PUBLIC MEETING
- IX. PUBLIC COMMENTS (5 minutes each)
- X. NEXT MEETING - **February 4, 2026 3:00 PM**
- XI. EXECUTIVE SESSION - Vote by 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 Sections 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: July 30, 2025

LOCATION: City Hall 4th Floor Conference Room

TIME: 3:00 PM

- I. CALL TO ORDER – Chairman
The meeting was called to order by Trey Judd at 3:02 pm.
- II. ANNOUNCE MEMBERS IN ATTENDANCE (VERIFY QUORUM)
Audit Committee members present: Elizabeth Rankin, Lynn Stokes, Trey Judd
Audit Committee members absent: Keri Lovato
Quorum verified? Yes
Internal Audit attendees: Stephanie Fox, Rebecca Darden, Emily Hammer
Other Attendees: Christen Wilcox, City of Clarksville Interim Chief Financial Officer
- III. ADOPTION OF MINUTES
 - A. April 30, 2025 Audit Committee Meeting
Elizabeth Rankin made a motion to adopt the minutes. Lynn Stokes seconded.
The motion was approved unanimously.
- IV. DEPARTMENT REPORT
 - A. Department Update
 - B. Quality Assurance and Improvement Program - Annual Review Results
 - C. Annual Report
 - D. Other Required Communications from Auditing Standards

Stephanie presented the department report, results of the department's annual quality review, and the department's annual report. She also presented other information required by auditing standards, including the department's independence, mandate, charter, and strategy.
- V. COMMITTEE ACTION REQUIRED
 - A. FY 2026 Audit Plan Approval
Lynn Stokes made a motion to approve the FY 2026 Audit Plan.
Elizabeth Rankin seconded.
The motion was approved unanimously.

UNAPPROVED

B. Internal Audit Charter Approval

Elizabeth Rankin made a motion to approve the Internal Audit Charter.

Lynn Stokes seconded.

The motion was approved unanimously.

VI. CITY COUNCIL ACTION REQUIRED

A. None

VII. ADJOURNMENT OF PUBLIC MEETING

Lynn Stokes made a motion to adjourn the public meeting and move into executive session.

Elizabeth Rankin seconded. The public meeting was adjourned at 3:53 pm.

VIII. PUBLIC COMMENTS (5 minutes each)

IX. NEXT MEETING - **October 29, 2025 3:00 PM**

X. EXECUTIVE SESSION – Vote by the Committee to go into executive session.

At this point in the meeting everyone other than Audit Committee members and those asked to attend by the Audit Committee to address a pending audit issue will be asked to leave.

A. Ongoing audits and investigations

B. Hotline reports

XI. ADJOURNMENT OF EXECUTIVE SESSION

The executive session was adjourned at 4:22 pm.

CITY OF CLARKSVILLE

YEAR-TO-DATE BUDGET REPORT

FOR 2026 13									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT		
1100 General Fund	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED		
10415211 Salaries and Wages-Inter.Audit									
10415211 4111 Full-Time Employee	353,251	0	353,251	80,254.58	.00	272,996.42	22.7%		
10415211 4112 Part-Time Employee	2,700	0	2,700	.00	.00	2,700.00	.0%		
10415211 4113 Longevity Pay	500	0	500	.00	.00	500.00	.0%		
10415211 4211 Health Insurance	66,192	0	66,192	17,927.00	.00	48,265.00	27.1%		
10415211 4212 Dental Insurance	1,656	0	1,656	448.50	.00	1,207.50	27.1%		
10415211 4213 Life Insurance	212	0	212	56.68	.00	155.32	26.7%		
10415211 4214 Disability Insura	1,519	0	1,519	345.07	.00	1,173.93	22.7%		
10415211 4221 Social Security C	25,976	0	25,976	5,778.66	.00	20,197.34	22.2%		
10415211 4231 TCRS Contribution	46,148	0	46,148	10,862.62	.00	35,285.38	23.5%		
TOTAL Salaries and Wages-Inter.Audit	498,154	0	498,154	115,673.11	.00	382,480.89	23.2%		
10415213 Operating Expenditures-Int.Aud									
10415213 4321 Employee Training	10,400	0	10,400	1,000.00	.00	9,400.00	9.6%		
10415213 4322 Memberships & Con	2,325	0	2,325	534.62	.00	1,790.38	23.0%		
10415213 4323 Employee Testing	105	0	105	48.00	.00	57.00	45.7%		
10415213 4324 Software License	42,200	0	42,200	.00	.00	42,200.00	.0%		
10415213 4325 Software Renewals	1,078	0	1,078	384.76	.00	693.24	35.7%		
10415213 4334 Accounting/Auditi	87,000	0	87,000	.00	33,090.00	53,910.00	38.0%		
10415213 4442 Rental of Equipme	120	0	120	32.01	71.05	16.94	85.9%		
10415213 4521 Property Insuranc	315	0	315	270.84	.00	44.16	86.0%		
10415213 4523 General Liability	714	0	714	685.19	.00	28.81	96.0%		
10415213 4530 Communications	381	0	381	95.38	56.82	228.80	39.9%		
10415213 4580 Travel	100	0	100	.00	.00	100.00	.0%		
10415213 4610 General Supplies	2,000	0	2,000	.00	.00	2,000.00	.0%		
10415213 4640 Books & Periodica	1,115	0	1,115	.00	.00	1,115.00	.0%		
TOTAL Operating Expenditures-Int.Aud	147,853	0	147,853	3,050.80	33,217.87	111,584.33	24.5%		
TOTAL General Fund	646,007	0	646,007	118,723.91	33,217.87	494,065.22	23.5%		
TOTAL EXPENSES	646,007	0	646,007	118,723.91	33,217.87	494,065.22			

YEAR-TO-DATE BUDGET REPORT

FOR 2026 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	646,007	0	646,007	118,723.91	33,217.87	494,065.22	23.5%

** END OF REPORT - Generated by Hammer, Emily **

Project Status

The table below shows FY 2026 projects and their current status.

Completed Projects	Building & Codes Permitting Audit
Ongoing Projects	City General Contract Management Change Order Audit Clarksville Gas & Water Contract Management Change Order Audit
Projects Not Yet Started	Senior Management Expense Audit (Calendar Years 2023-2024) FY 2026 Ethics Survey AVL Program Advisory Engagement

Completed Projects

The Building and Codes Permitting Audit was released on October 15, 2025. Final metrics for this project are listed in the table below.

Total Project Hours	2,276
Budgeted Project Hours	1,000
Actual Project Days	492
Planned Project Days	158

Ongoing Projects

Both the City General and Clarksville Gas & Water Contract Management Change Order Audits are in progress. We have revised the planned completion date for these to January 31, 2026 due to other priorities throughout this year. Current metrics for these are listed below.

Total Project Hours (Combined)	718.75
Budgeted Project Hours (Combined)	1,000
Actual Project Days (Combined)	296
Planned Project Days (Combined)	229

Hotline Activity

We have received eight total hotline reports since July 1, 2025. Seven of these were received after the last committee meeting in July. All of the reports have been resolved and are considered closed.

Staff Metrics

Audit Utilization Rates

Audit utilization rates are shown below.

	FY 2026 Utilization
Stephanie	37.90% (Target Utilization 40%)
Emily	56.12% (Target Utilization 75%)
Rebecca	49.87% (Target Utilization 75%)
Kailee	64.60% (Target Utilization 75%)

Continuing Professional Education Requirements

All staff are required to obtain 40 hours of continuing professional education each calendar year. For calendar year 2025, Kailee has completed all but three hours. Otherwise, all staff have completed 40 hours.

Rodney W. Wright, CPA, CIAAccounting/Auditing Experience

I am a Certified Internal Auditor (CIA) and licensed Certified Public Accountant (CPA) with over 20 years of internal audit experience spanning government, financial services, and public accounting. I served as the Director of Internal Audit for the City of Clarksville for approximately three years from July 2016 until January 2020. I am currently an Internal Audit Director with the State of Tennessee.

Applicable Volunteer Experience

I have previously served on the boards of Habitat for Humanity and Soldiers and Families Embraced (SAFE) in various roles, including Treasurer (Habitat and SAFE), finance committee member (Habitat), and Board Chair (SAFE 2023, 2024).