



STATE OF TENNESSEE  
**TENNESSEE COMMISSION ON CHILDREN AND YOUTH**

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**AUDIT COMMITTEE**

TCCY Library  
May 14, 2009  
12:30 p.m.

Committee Members

Jim Ford, Committee Chair  
Beverly Cosley  
Trudy Hughes

Staff Members

Linda O'Neal, Executive Director  
Pam Brown

Committee Members Absent

Carlton Lewis  
Nancy Williams

Guests

Allen Staley

Ford called the meeting to order at 12:30p.m.

I. Welcome, Introductions

All present knew each other.

II. 2008 Performance Audit and Response

Ford noted our response letter to our audit findings that was emailed to committee members. Ford stated even though this was approved through email, it is an action item and entertained a motion.

**IT WAS MOVED (COSLEY) AND SECONDED (HUGHES) TO APPROVE THE  
AUDIT COMMITTEE RESPONSE. UNANIMOUSLY CARRIED.**

III. Shared Services Solutions

Ford said that things are going along well with Shared Services. O'Neal stated they do what a good fiscal office should do; we could not do what we do without them. Shared Services does not provide human resources for TCCY, but they have represented the agency at meetings related to Edison, which has been a challenging system. Ford reported he hears positive comments about Shared Services from others too. Staley stated they are currently

working with five agencies fulltime and are working with 16 agencies in some capacity. They are looking at hiring another accountant due to workload increases and challenges experienced with Edison.

IV. Internal Control Improvements

Ford recognized the memo O'Neal had forwarded to Commission members and sent to staff regarding employee responsibility for fraud and abuse. O'Neal reported she had not sent the correct letter as she inadvertently forwarded an earlier letter. A current memo was sent to all staff.

V. Other Business

- VI. Ford reported the Grant Review Committee looked at the documentation of the results of monitoring the grants. There was concern about the Program Accountability and Review (PAR) report on Memphis City Schools. He believes O'Neal should send a letter to Dennis Dycus, Director of Municipal Audit, with a copy of the PAR monitoring findings. Cosley asked if TCCY should recommend they investigate. Ford suggested they will review the report and take action as they see fit. Cosley stated this shows due diligence on the part of the Commission. O'Neal stated she would be sure the report is accurate regarding purchasing registrations depending on whether the contract is on the state or federal fiscal year, and she will have Roger Jowers, who monitored the program, take a look to make sure the dates are correct before the letter and report is submitted to municipal audit.

**BY CONSENSUS, THE AUDIT COMMITTEE DIRECTED O'NEAL TO SEND THE MEMPHIS CITY SCHOOLS' ENFORCING UNDERAGE DRINKING LAWS (EUDL) GRANT PROGRAM ACCOUNTABILITY AND REVIEW REPORT TO THE DIVISION OF MUNICIPAL AUDIT IN THE COMPTROLLER'S OFFICE FOR REVIEW AND INVESTIGATION, SHOULD THEY DEEM NECESSARY.**

There being no further business, the Committee adjourned 12:47 p.m.

Minutes Submitted by:

Minutes Approved by:

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Pam Brown, Director KIDS COUNT

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Jim Ford, Chair