



**Audit & Ethics Committee Meeting**

**Wednesday, 6/25/2025**

**8:00 - 8:30 AM CT**

**Committee Chair Rob McCabe**

**1. Safety Tip - Jack Baxter**

*National Safety Month - Emergency Preparedness - Page 2*

**2. Tennessee Valley Lineman Rodeo Recognition – Brad Heck**

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**3. Approval of Minutes of the Audit and Ethics Committee meeting held May 28, 2025**

*Audit and Ethics Committee Meeting Minutes - May 28, 2025 - Page 5*

**4. Evaluation of Internal Audit Survey Results – Rob McCabe**

*Evaluation of Internal Audit Survey Results - Page 8*

**5. Kraft Internal Audit Reports - Scott Nalley**

**a. Audit and Ethics Committee Calendar**

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**b. Internal Audit Status Report**

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**c. Internal Audit Report - FY25 NERC-SERC Reporting and Compliance**

*NES Internal Audit Report - FY25 NERC-SERC Reporting and Compliance - Page 12*

**d. FY25 NERC-SERC Audit Recommendations**

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**e. KraftCPAs Encompass QAR - May 2025 - AC Update**

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**6. Executive Session (if needed)**

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**7. Miscellaneous**

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## **National Safety Month – Emergency Preparedness**

National Safety Month, held in June, is a period dedicated to promoting safety awareness and action in all aspects of life. Key topics include workplace safety, emergency preparedness, roadway safety, and wellbeing. The National Safety Council highlights these themes throughout the month.

Today's topic is Emergency Preparedness. Daily routines can be disrupted with little or no warning by a catastrophic event, such as an earthquake, tornado, hurricane or flood. Help might not always be available, so emergency preparedness is key. The National Safety Council recommends the following general precautions that apply to many disaster situations:

- Have at least one family member who is trained in first aid and CPR
- Have an emergency kit in your car and home. Also, have at least three days of food and water at home
- Be sure to store all important documents – birth certificates, insurance policies, etc. – in a fire-proof safe or safety deposit box
- Know how to shut off utilities
- Develop and practice an evacuation plan for your family
- Have a communication plan in place to let loved ones know you are safe and designate a contact person outside of your local area to reach if you are separated.
- Stay calm and focused in order to make good decisions during an emergency

## **2025 TENNESSEE VALLEY LINEMAN RODEO**

NES was honored to participate in the 2025 Tennessee Valley Lineman Rodeo held in Murfreesboro on May 30 and 31. NES participants included three (3) Journeyman teams, four (4) Apprentices, two (2) Senior Journeyman Individuals, and one (1) Journeyman Individual. The NES family was well represented with Management, retirees, employees, and participants' families and friends in attendance. Events are designed to represent the challenges that our linemen face every day and showcase their technical skills, commitment to teamwork, and all while keeping safety first. A well-deserved congratulations for our NES Linemen for bringing home 10 awards, including the overall Senior and Team wins. The full list of awards include:

### **Senior Journeyman:**

There were 14 participants

Fused Cut-Out Relocation: 3rd Place Tommy Barksdale

Conductor Tie Event: 1st Place Tommy Barksdale

Overall Totals: 1st Place Tommy Barksdale; 3rd Place Durwood Burks

### **Journeyman Teams:**

There were 26 Teams

Storm Restoration: 2nd Place Team 25 - NES

Mystery Event (Transformer Change Out): 1st Place Team 25 – NES; 3rd Place Team 24 –

NES Relay Challenge: 3rd Place Team 25 – NES

Overall Totals: 1st Place Team 25 – NES; 2nd Place Team 24 – NES

### **Journeyman Teams:**

24 – Adam Harris, Derek Pennington, Michael Shannon, Durwood Burks

25 – Daniel Pease, Kyle Robinson, Matthew Huffines, Tommy Barksdale

26 – Josh Hudson, Joseph Gomez, Lane Troutt, Tommy Barksdale

### **Individual Journeyman:**

There were 52 participants

Harley Deline finished 6<sup>th</sup> overall

### **Apprentice:**

There were 115 participants

Tanner Versluis finished 12<sup>th</sup> overall

Charlie Hopper finished 13<sup>th</sup> overall

David Foutch finished 28<sup>th</sup> overall

Tiff Smith finished 36<sup>th</sup> overall

Special thanks to NES Line Supervisors Steve Stubblefield, Brad Sanford, Cody Roberts, Matthew Woodside; and Safety Supervisor Coordinator Terry Green who served as judges and event volunteers. Middle Tennessee Electric hosted this year's rodeo, which is a two-day competitive event that began in 1998 by employees of Tennessee Valley Authority power distributors. The rodeo recognizes and rewards linemen for excellence in safety, skill and knowledge in their field. Congratulations to our hardworking and exemplary linemen for these impressive wins!

Special recognition for Steve Stubblefield. Steve served on the TN Valley Rodeo Board the past couple of years and was instrumental in helping our Teams and Apprentices prepare for the Rodeo. Steve is retiring July 1 after 39 years of service. His commitment to making NES the best it can be is appreciated and he will be missed.

An event like this requires focused preparation, committed support from Management, and a shared passion for excellence. NES' results on all fronts proved we are always better together.

## **AUDIT AND ETHICS COMMITTEE MEETING MINUTES MAY 28, 2025**

The Audit and Ethics Committee meeting was held on Wednesday, May 28, 2025.

Committee Members Present: Committee Chair Rob McCabe, Casey Santos, Clifton Harris, and Michael Vandenberg (virtually)

Officers Present: Teresa Broyles-Aplin, Laura Smith, Dr. Trish Holliday, Brent Baker and Recording Secretary David Frankenberg

Committee Chair Rob McCabe called the meeting to order at 7:59 a.m.

### **LINEMAN'S RODEO RECOGNITION**

Brad Heck recognized the NES Journeyman and Apprentice teams that participated in the 2025 APPA Lineworkers Rodeo in Roseville, CA on May 28-29. NES' journeyman teams placed 6th and 8th overall out of 61 journeyman teams from across the United States. To achieve this ranking, both NES' Journeyman teams received perfect scores meaning they ran all five events with no technical mistakes or safety deductions. NES had three Apprentice Linemen compete as well. One of the NES Apprentices finished with a perfect score among 115 entrants in the Apprentice category.

Mr. Heck noted that the teams will be competing on May 30-31, at the Tennessee Valley Lineman Rodeo in Murfreesboro, TN and invited all to attend and show their support.

### **SAFETY TIP**

Michael Shannon presented a safety tip on motorcycle safety.

### **MINUTES**

Upon motion by Member Santos and seconded by Member Harris, the Committee approved the minutes from the Audit and Ethics Committee meeting held April 23, 2025, with four ayes and zero nays.

### **KRAFT INTERNAL AUDIT REPORTS**

Scott Nalley provided the Committee with an update on the Audit and Ethics Committee Calendar and the Internal Audit Status Report. He confirmed that, for FY25, only one audit remains to begin, with all other activities progressing as planned.

Mr. Nalley presented the findings of an Internal Audit related to Accounting processes. The audit identified no reportable issues, and the controls in place were deemed adequate and reasonable. One recommendation was made to management concerning system access.

Mr. Nalley reviewed the 2<sup>nd</sup> and 3<sup>rd</sup> Quarters Fiscal Year 2025 Follow-up and Remediation reports and stated that there were fourteen items that were tested for resolution with eleven items resolved. Three remain partially resolved, two are categorized as low risk and one initially medium risk, which has been downgraded to low risk following remediation efforts.

Mr. Nalley informed the Committee that in January, the Institute of Internal Auditors (IIA) introduced new standards that the Internal Audit function is required to comply with annually. Chair McCabe asked for an explanation of the Global Standards Group and the Institute of Internal Audit's relationship with them. Mr. Nalley clarified that the IIA sets widely accepted professional standards, recently rebranded as the Global Internal Audit Standards, and while not required, NES voluntarily aligns with both these and government auditing standards to adhere to best practices.

Member Santos asked, as Internal Audit reviewed the revisions, if any issues were observed. Mr. Nalley replied that Internal Audit is well positioned to meet the updated standards. He indicated that updates have been made to the team's protocol documents and Charters which will require Board approval.

He shared the results of the 2025 Audit Risk Assessment, explaining that this annual process helps align audit priorities with the organization's most significant risks from both management and Board perspectives. No major changes were made to the risk profile, although a minor adjustment was noted in the risk score for work order capitalization.

Chair McCabe asked if Internal Audit has a good calibration of risk categories and the audit frequency necessary to satisfy those risk categories. Mr. Nalley replied yes and noted positive feedback from management. Chair McCabe asked if David Frankenberg concurred with Mr. Nalley's response and Mr. Frankenberg affirmed his agreement.

Mr. Nalley presented the proposed Internal Audit Plan for FY26, confirming that it includes 7,000 audit hours – comparable to the approximately 7,040 hours incurred the previous fiscal year.

Chair McCabe asked in what areas does Internal Audit require third party assistance. Mr. Nalley responded that there are no plans at this time for third party assistance but the most common area where it has been used previously is in system operations.

Member Santos asked if the cybersecurity audit will be completed internally. Mr. Nalley responded yes stating that dedicated Information Technology auditors will conduct the audit.

Chair McCabe asked if there is confidence that internal resources are sufficient to carry out the FY26 Internal Audit Plan and whether external expertise would be brought in if necessary. Mr. Nalley responded yes, and recommended approval of the FY26 Internal Audit Plan.

Upon motion by Member Santos and seconded by Member Harris the FY26 Internal Audit Plan was approved with four ayes and zero nays.

Mr. Nalley reviewed updates to the Audit and Ethics Committee Charter and asked for approval of these revisions.

Upon motion by Chair McCabe and seconded by Member Santos the revisions to the Audit and Ethics Committee Charter were approved with four ayes and zero nays.

Mr. Nalley reviewed updates to the Internal Audit Charter and asked for approval of these revisions.

Upon motion by Member Santos and seconded by Member Vandenberg the revisions to the Internal Audit Charter were approved with four ayes and zero nays.

### **EXECUTIVE SESSION**

The Committee did not go into Executive Session.

### **MISCELLANEOUS**

There were no miscellaneous items to present.

### **ADJOURNMENT**

The meeting adjourned at 8:27 a.m.

**APPROVED:** \_\_\_\_\_  
Committee Chair Rob McCabe

## **2025 EVALUATION OF THE INTERNAL AUDIT FUNCTION**

The Audit and Ethics Committee has acknowledged that part of the Committee's role is to annually review and evaluate the effectiveness of the Internal Audit (IA) function based on the Institute of Internal Audit standards. Each member of the Committee was asked to complete an Internal Audit survey in order to assess IA's overall performance. The results from the IA evaluation are now complete with a 100% participation rate.

The findings highlight that the Internal Audit function is performing effectively, showcasing a strong focus on risk-based auditing and compliance with professional standards. The team's expertise and its role as an advisory service to the organization are evident, alongside its commitment to maintaining transparency and open communication with management. Key strengths noted in the survey include the team's deep understanding of the business and risk environment, regular participation in audit meetings, availability for consultations, and prompt responses to Committee requests.

The results from the survey indicated a high level of overall satisfaction with the internal audit function, and it was determined that IA is aligned with organizational strategy. Progress of the Internal Audit function will continue to be monitored annually.



**THE ELECTRIC POWER BOARD  
OF THE METROPOLITAN GOVERNMENT  
OF NASHVILLE AND DAVIDSON COUNTY**

**AUDIT & ETHICS COMMITTEE CALENDAR**

<b>COMMITTEE ACTIONS</b>	<b>1st Qtr*</b>	<b>2nd Qtr*</b>	<b>3rd Qtr*</b>	<b>4th Qtr*</b>	<b>As Needed</b>
<b>EXTERNAL AUDITORS</b>					
Advise the Board as to appointment and compensation of the external audit firm					X
Review external audit plan	January				
Confirm independence of external auditors	January		August		X
Review any “second opinions” obtained on accounting and financial reporting policies					X
Receive external communications required under generally accepted auditing standards	January		August		
Review and consider completeness of financial statements and consistency of information with that known and make recommendation to the Board as to approval			August		
Review management letter (e.g., control deficiencies)			August		
Review status of management letter corrective actions			August		
Review performance of external auditors and make recommendation to Board regarding appointment or discharge					X
<b>EXECUTIVE MANAGEMENT</b>					
Consider the effectiveness of internal controls	X	X	X	X	
Review Enterprise Risk Management program			September		
Review letter of representations certifying appropriateness of financial statements and disclosures			September		
<b>INTERNAL AUDIT</b>					
Approve the Internal Audit Charter		May			X
Advise the Board as to appointment and compensation of the internal audit firm		May			X
Review and approve the annual audit plan		May			
Review and approve changes to the audit plan		May			X
Review effectiveness of internal audit function		May			X
Review compliance with IIA standards		May			X
Confirm organizational independence		May			

<b>COMMITTEE ACTIONS</b>	<b>1st Qtr*</b>	<b>2nd Qtr*</b>	<b>3rd Qtr*</b>	<b>4th Qtr*</b>	<b>As Needed</b>
<b>COMPLIANCE</b>					
Review effectiveness of system for monitoring compliance	X	X	X	X	
Review findings of examinations of regulatory agencies					X
<b>OTHER</b>					
Receive board training	X				
Review the process for monitoring conflicts of interest				October	
Evaluate committee calendar					X
Evaluate committee performance				X	

\* Calendar year

**Nashville Electric Service**  
**Internal Audit Status Report-FY25**  
**As of June 25, 2025**

<b>CURRENT AUDITS</b>	
<b>Audit Description</b>	<b>Date Started</b>
Power Systems Operations	April 2025
Timekeeping & Payroll	April 2025
Network and Cybersecurity - Corporate	May 2025
Grant Administration and Stewardship Program Management	June 2025
<b>NON-AUDIT SERVICES</b>	
<b>Service Description</b>	<b>Status/Scheduled Date</b>
Enterprise Risk Management Assistance	June 2025
Oracle System Implementation (Encompass, Ellipse, Command Center)	Complete
TimeClock Plus Implementation	In Process
<b>Completed AUDITS</b>	
<b>Audit Description</b>	<b>Completion Date</b>
Travel Expenses	July 2024
Q4 FY24 Follow-up and Remediation	August 2024
Metered Electric Billing and Customer Service	October 2024
Q1 FY25 Follow-up and Remediation	October 2024
Employee and Contractor Management (Hiring, Onboarding, Benefits)	December 2024
Purchased Power	January 2025
Vegetation Management Lifecycle (Clearion post implementation review)-FY24	January 2025
Infrastructure Design and Construction	February 2025
Board, Executive, and Employee Accounts	February 2025
Contract Administration	April 2025
Accounting Processes	May 2025
Q2 FY25 Follow-up and Remediation	May 2025
Q3 FY25 Follow-up and Remediation	May 2025
NERC/SERC Reporting and Compliance	June 2025



# Nashville Electric Service

## FY2025 NERC/SERC Reporting and Compliance

Internal Audit Report

For the Period: January 1, 2024 through March 31, 2025



**CONFIDENTIAL**

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*This report is intended solely for the use of management and the Board of Directors and should not be used for any other purpose. The Company's external auditors may be provided with a copy of this report in connection with fulfilling their responsibilities.*

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# Nashville Electric Service

NERC/SERC Report and Compliance  
Internal Audit – FY2025

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<b>Report Distribution:</b>	<b><u>Name</u></b>	<b><u>Title</u></b>
	Laura Smith	VP Chief Legal Officer and General Counsel
	Kent Cochran	Reliability Compliance Manager

<b>Additional Distribution:</b>	<b><u>Name</u></b>	<b><u>Title</u></b>
	Rob McCabe	Audit Committee Chair
	Teresa Broyles-Aplin	President & CEO
	Brent Baker	EVP Chief Operations & Innovation Officer
	David Frankenberg	VP CFO
	Ron Womble	VP CIO

## I. Executive Summary

### Introduction

KraftCPAs PLLC has performed certain internal audit services for Nashville Electric Service (NES) related to the North American Electric Reliability Corporation (NERC) and Southeastern Electric Reliability Corporation (SERC) reporting and compliance process. Our fieldwork was performed May 5, 2025 through May 30, 2025. The audit covered the period of January 1, 2024 through March 31, 2025. Our primary objective was to independently and objectively test and assess the internal controls related to **NERC/SERC Reporting and Compliance**. Our services were performed in accordance with the terms of our contract with an effective date beginning on June 1, 2021. We conducted this audit in accordance with Generally Accepted Government Auditing Standards and the *International Standards for the Professional Practice of Internal Auditing*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

### Scope

We evaluated the design and operating effectiveness of key controls. Areas of audit emphasis included, but were not limited to, determining whether:

- All policies, guidelines, and procedures documents (PGPs) related to applicable NERC Reliability Standards are reviewed, updated timely, and adequately address all NERC requirements,
- Employees (e.g., Reliability Compliance Officer, Subject Matter Experts) responsible for NERC compliance are trained and educated,
- Periodic self-assessments are performed to assess compliance with NERC requirements and implement changes, when necessary,
- Documentation is maintained to adequately support compliance with NERC requirements, and
- An effective process exists to identify future standards and ensure compliance by the required implementation dates set by NERC.

### Corporate Governance, Culture and Stewardship Considerations

We considered corporate governance, culture, and stewardship initiatives that may have an impact on the scope of the audit. We did not identify any extraordinary initiatives that had an impact on the audit scope. Inherently, many of the procedures performed in our audit are focused on governance activities.



## II. Overview of Results

During the course of our work, no reportable findings were identified. The design and operating effectiveness of controls evaluated during the audit appear adequate and reasonable. However, due to inherent limitations in any system of internal control, errors or irregularities may occur and not be detected. Therefore, absolute reliance should not be placed on these controls.

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We appreciate the cooperation extended to us by personnel at NES and are pleased to be of service. If there are any questions or comments regarding this report, please contact us. Contact information for the Director and Assistant Director of Internal Audit responsible for this work is presented below.

Scott Nalley, CPA, CITP, CIA, CISA, CISSP  
Director of Internal Audit  
615-782-4252  
[snalley@kraftcpas.com](mailto:snalley@kraftcpas.com)

Patrick Clark, CPA, CIA  
Assistant Director of Internal Audit  
615-921-5997  
[pclark@kraftcpas.com](mailto:pclark@kraftcpas.com)



**Nashville Electric Service**  
**FY25 NERC/SERC Compliance and Reporting**  
**Recommendations and Best Practices**



To: Laura Smith, Kent Cochran

From: KraftCPAs

Date: June 18, 2025

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During our review covering the period January 1, 2024 through March 31, 2025, the following areas were not considered to be findings within the audit report, but were noted as areas for potential improvement or are recommendations based on best practice:

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#### NES PGPs Annual Approval & Attestation

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The annual listing of NES issued and approved Policies, Guidelines, and Procedures (PGP) pertaining to NERC/SERC Reliability Standards does not always reference the most current version of the PGP, and one NERC/SERC Standard, although not applicable to NES, does not have a completed PGP. The annual listing of NES issued and approved PGPs (Attachment A of the annual listing) and the NES Attestation Statement (Attachment B of the annual listing) relating to certain NERC Reliability Standards is approved and attested to annually by the NES President & CEO. Although documenting a PGP for each Standard and the annual approval and attestation are not requirements for NERC compliance, management implemented these as a best practice as part of their compliance program. During the audit, it was determined that:

- Five of 51 Standards in Attachment A did not reference the most current version of the PGP, and
- One of 14 Standards in Attachment B did not have a completed PGP. Attachment B is an attestation of the Standards that are not applicable to NES. All Standards in this Attachment have a PGP except one.

NES management should ensure that the most up-to-date revisions are referenced in the annual listing of issued and approved PGPs and should consider creating a PGP for all Standards listed in Attachment B for consistency.



# Nashville Electric Service Encompass

## Risk Assessment and Quality Review

*May-June 2025*



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- **Executive Summary**
  - QA Review (QAR) Process
  - Overall Risk Summary
  
- **Appendix**
  - Risks and Recommendations
  - List of people interviewed

# Executive Summary

## ➤ QA Review Process

- This is the seventh C2M project review, and the first after go-live.
- Conducted 38 Interviews between May 7<sup>th</sup> and June 10<sup>th</sup>.
  - By Team:
    - NES Executives - 4 resources
    - NES Business – 8 resources
    - NES COE – 8 resources
    - NES IT – 5 resources
    - Encompass Consultants – 7 resources
    - Ernst & Young – 4 resources
    - COE Partners – 2 resources
  - Listing of all interviewees is included in the Appendix
- NES Management, the PMO and EY have been provided detailed results.
- We envision the final QAR review to be done in the July timeframe to mark the exit from Production Support and the entry to Warranty-only Support.

# Executive Summary

## ➤ Overall Risk: Low to Moderate

### • Positives:

- A quality go-live was achieved and Hypercare was completed on time. Defect/ToDo volumes are low, and the C2M system is well accepted by the Business.
- The PMO daily standup tracks dozens of performance metrics and they too are positive and improving.
- The long-term support vendors have been onboarded, and both have assigned experienced teams.
- The Navigator tool is being well used by users to answer process questions.

### • Remaining Challenges:

- Standing up the Oracle Center of Excellence (COE). This is a new organization to NES and it requires timely action to be successful.
- Freeing up the Core Team to move full time into the COE.
- The long-term support vendors must take the reigns of Triage, Configuration and Customization tasks prior to the integrator's departure.
- Vendor Partners (e.g., Paymentus) may have performance issues that impact NES.

# Appendix

# Risks and Recommendations

- **Primary Risk:** Failure to successfully stand up the Oracle Center of Excellence (COE) to support C2M Production business operations.
  - **Observations:**
    - The COE was not stood up before go-live or even during Hypercare as the team was consumed with floorwalking and stabilization activities. While this was a significant risk, it was mitigated by extending key project PMO and expert resources.
    - The new C2M/COE long-term support vendors were new and not part of Encompass, increasing risk. However, both vendors have been fully onboarded and have been productive in initial support roles.
  - **Recommendations:**
    - Treat this as a Project in and of itself with all the PMO rigor of Encompass.
    - Create a Project Charter to define the major aspects of the new COE organization:
      - Strategic Definition
      - Organization Definition
      - Process Definition, including Roles and Responsibilities and Tools to utilize
    - Free up the Core Team to assume full time roles in the COE.
    - Empower the long-term support vendors to successfully take the reigns from the system integrator.

# Risks and Recommendations

- **Risk: Turning on Disconnect for Non-Payment and Late Payment Charges.**
  - Keep on site through at least the first month after these are enabled.
- **Risk: Over customizing C2M makes it costly and difficult to maintain.**
  - Prepare a Business Case for each change with full ST and LT costs.
  - Continue MVP Mindset – MVP was not just to get to go live, it will enable NES to eventually better migrate C2M to the Cloud.
  - Grant query access to reporting database to qualified users to limit new reports.
- **Risk: NES dependance on Outside Vendors**
  - Oracle is a strategic vendor, NES should be working on a partnership with Oracle to increase attention to NES in case additional expertise is needed.
  - Payment vendor errors and issues hampered Encompass during Testing and Hypercare. COE leader and sponsor should manage the payment vendor relationship at an executive level.

# Risks and Recommendations

- **Risk: Failure for C2M to transform the Customer Experience**

- C2M offers new, modern capabilities for customer engagement including ePortal for web and mobile, IVR for voice, etc. The issue is are those capabilities being utilized by customers to a degree of true transformation.
- NES should track metrics to report publicly on the benefits customers are achieving and run programs to encourage more customers to migrate to self service capabilities for core functions (e.g. start/stop service, inquire of bill, setup payment arrangement).

- **Risk: Batch Processing**

- The Batch team had several critical errors or mistakes during the Dress Rehearsals that continued through Hypercare. Determine what quality control measures are required.
- Engage the long-term support vendors to assist with Batch – especially the business and technical understanding of each job and the expected results. Keep the Batch Run Book up to date with learnings from Production Support.



## List of People Interviewed

- 38 people interviewed from the Core Team, Business, IT, Consultants and EY.

First	Last Name	Project	Company	First	Last Name	Project	Company
Tim	Greenhalgh	COE	NES	Royal	Brown	C2M	Consultant
Suzanne	Hamilton	COE	NES	Michael	Parente	C2M	Consultant
Aleisha	Johnson	COE	NES	Subba	Pothina	C2M	Consultant
Chad	Jones	COE	NES	Andy	Ruetschle	C2M	Consultant
Elizabeth	Overton	COE	NES	Robin	Souder	C2M	Consultant
Aaron	Pardoe	COE	NES	Lois	Stark	C2M	Consultant
Kevin	Walker	COE	NES	Karin	Thompson-Brown	C2M	Consultant
Scott	Wilkening	COE	NES	Tabitha	Beach	BUS	NES
Cory	Heintz	C2M	EY	Nancy	Miller	BUS	NES
Aditya	Kowtha	C2M	EY	Jay	Neal	BUS	NES
Mike	Melander	C2M	EY	Tony	Richmond	BUS	NES
Mark	Polston	C2M	EY	Tammy	Hitchcock	BUS	NES
Srikanth	Sattuluri	C2M	Pinnacle	Brian	Covington	BUS	NES
Cindy	Villavicencio	C2M	Blue Heron	Nancy	Smith	BUS	NES
Billy	Draper	IT	NES	Barry	Daniel	BUS	NES
Stephen	Hoare	IT	NES	Brent	Baker	MGMT	NES
Tim	Steen	IT	NES	David	Frankenberg	MGMT	NES
Tim	Stofka	IT	NES	Trish	Holliday	MGMT	NES
Tabi	Yesberger	IT	NES	Ron	Womble	MGMT	NES

## Executive Session

## Miscellaneous