

OFFICE OF INTERNAL AUDIT

Mission Statement

The Office of Internal Audit is an independent appraisal agency established to ensure and enhance the integrity, equality, accountability, effectiveness, and efficiency of service activities, and to pursue an atmosphere of honesty and mutual trust within the Metropolitan Government of Nashville and Davidson County.

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Business Integrity and Accountability Line of Business

The purpose of the Business Integrity and Accountability Line of Business is to provide performance audit, financial control and compliance, monitoring and special project reports products to policymakers, and Metro departments and agencies so they can make timely, informed decisions to improve operations, controls and processes and be assured that Metro programs are compliant with applicable regulations.

Advisory Services Program

The purpose of the Advisory Services Program is to provide operational evaluation and advisory products to departments and agencies so they can improve their processes.

Result Measure

- Percentage of departments reporting value added as a result of advice provided

Output Measure

- Number of advisory projects completed

Demand Measures

- Number of advisory project request
- Number of investigations delegated by State of Tennessee Comptroller
- Number of special project reports
- Number of employees required to provide an annual financial disclosure

Integrity Hotline / Innovation Suggestion Box Program

The purpose of the Integrity Hotline / Innovation Suggestion Box Program is to provide anonymous communication reporting products to employees, vendors and citizens so instances of fraud, waste and abuse are deterred. Additionally, suggestions for improvement are referred to policymakers, and departments and agencies.

Result Measure

- Number of Integrity Hotline / Innovation Suggestion Box alerts substantiated or internal control improvements identified

Output Measure

- Days Integrity Hotline / Innovation Suggestion Box is available for anonymous communication

Demand Measures

- Number of Integrity Hotline alerts referred to departments and agencies for investigation
- Number of Innovation Suggestion Box alerts referred to departments and agencies
- Number of Local Government Instances of Fraud, Waste, and Abuse Reports completed

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Business Integrity and Accountability Line of Business

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Audit Assurance Services Program

The purpose of the Audit Assurance Services Program is to provide audit assurance and implementation monitoring products to policymakers, and departments and agencies so they can measurably improve their efficiency, operational results, internal controls and effectiveness of operations.

Result Measure

- Percentage of audit recommendations implemented / resolved within time frames agreed with departments

Output Measures

- Number of audits completed
- Number of implementation monitoring reports completed
- Number of audit committee meetings Percentage of direct audit time to available time

Demand Measures

- Number of departments, boards and agencies included in Metro-wide risk assessment
- Number of audit projects approved in Annual Audit Work Plan
- Number of implementation monitoring reports expected to be required
- Number of audit committee meetings