



**A Report to the  
Audit Committee**

**Mayor**  
John Cooper

**Nashville Public Library**  
Kent Oliver

**Audit Committee Members**  
Tom Bates  
Kelly Flannery  
Sharon Hurt  
Brackney Reed  
Jim Shulman  
Kyonztè Toombs

Metropolitan  
Nashville  
Office of  
Internal Audit

# Audit Recommendations Follow-Up - Audit of the Nashville Public Library Building Security

December 1, 2021

## EXECUTIVE SUMMARY

December 1, 2021



### Why We Did This Audit

To evaluate management's implementation of previous audit recommendations as of November 11, 2021.

### What We Recommend

There are no recommendations as management successfully implemented the initial audit recommendations.

# Audit Recommendations Follow-Up - Audit of the Nashville Public Library Building Security

## BACKGROUND

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On May 29, 2020, the Metropolitan Nashville Office of Internal Audit issued an audit report on the Nashville Public Library Building Security between January 1, 2017, and December 31, 2019. The audit report included four recommendations, all of which were accepted by management for implementation. Office of Internal Audit guidelines require monitoring and follow-up to ensure that the recommendations accessed as high or medium risk are appropriately considered, effectively implemented, and yield intended results.

## OBJECTIVES AND SCOPE

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The objectives of this follow-up audit were to determine if the recommended action or an acceptable alternative was implemented.

The scope of the follow-up audit included all four accepted recommendations that management reported as implemented or accepted.

## WHAT WE FOUND

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The Nashville Public Library has implemented all four recommendations made in the initial audit report. Details of the implementation status can be seen in **Appendix A**.

## **AUDIT FOLLOW-UP RESULTS**

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The initial audit report encompassed operational activities in building security within the Nashville Public Library between January 1, 2017, and December 31, 2019. The audit report included four recommendations, all of which were accepted by management for implementation.

The scope of the follow-up audit included all four accepted recommendations that management reported as implemented. Of the four accepted recommendations, all of them were fully implemented. Details of the implementation status and updated implementation dates can be seen in Appendix A.

## **METHODOLOGY**

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To achieve the audit objectives, auditors performed the following steps:

- Reviewed policies and procedures for the building security operation of Nashville Public Library.
- Reviewed the security badge access removal reconciliation process.
- Sampled and reviewed daily logs for building security check up.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. 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 observations and conclusions based on our audit objectives.

## **AUDIT TEAM**

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Nan Wen, CPA, In-Charge Auditor

Lauren Riley, CPA, CIA, CFE, ACDA, CMFO, Metropolitan Auditor

## APPENDIX A – PRIOR RECOMMENDATIONS AND IMPLEMENTATION STATUS

The following table shows the guidelines followed to determine the status of implementation.

**Table 1**

Recommendation Implementation Status	
<b>Implemented</b>	The department or agency provided sufficient and appropriate evidence to support the implementation of all elements of the recommendation and the recommendation's implementation caused or significantly influenced the benefits achieved.
<b>Partially Implemented</b>	The department or agency provided some evidence to support implementation progress but not of all elements of the recommendation were implemented.
<b>Not Implemented/No Longer Applicable</b>	The department or agency did not implement a recommendation because: a) of lack of resources; b) an alternative action was taken that achieved the intended results; c) circumstances have so changed that the recommendation is no longer valid.

The following are the audit recommendations made in our original audit report dated May 29, 2020, and the current implementation status of each recommendation based on our review of information and documents provided by the Nashville Public Library.

Recommendation	Implementation Actions	Outstanding Issues	Implementation Status
<p><b>A.1</b> - Develop and document criteria to value all items in the special collection and Metro Archives areas. Consider insuring high value or rare items.</p> <p><b>Assessed Risk Level: High</b></p>	Nashville Public Library took an annual inventory of the items in both Metro Archives and Special Collections. Additionally, Nashville Public Library took an annual inventory of the Special Collections and Archives special items and are getting clarification for adding these items to the Special Insurance Rider per Metro Legal.	None	<b>Fully Implemented/ Closed</b>
<p><b>A.2</b> - Develop and document criteria to prioritize storage of special collection and Metro Archives items in secured areas.</p> <p><b>Assessed Risk Level: High</b></p>	Nashville Public Library developed criteria for all high value or rare items to be secured in locked storage rooms that have limited access by staff or a safe in a secured storage room. All high value items are properly inventoried annually or bi-annually to ensure the safety of the items.	None	<b>Fully Implemented/ Closed</b>
<p><b>B.1</b> - Establish procedures to ensure badge access is terminated when the associated worker leaves the Nashville Public Library system. Procedures should include routine comparisons</p>	Nashville Public Library developed procedures performed quarterly to compare current badge access holders to current NPL and NPLF employee and volunteer rosters. When notified by either NPL or NPLF or Volunteer Services staff of a resignation, termination or retirement, the employee or volunteer's	None	<b>Fully Implemented/ Closed</b>

## APPENDIX A – PRIOR RECOMMENDATIONS AND IMPLEMENTATION STATUS

Recommendation	Implementation Actions	Outstanding Issues	Implementation Status
<p>of active badges to current staff listings.</p> <p><b>Assessed Risk Level: Medium</b></p>	<p>badge access is terminated on their last official day at work.</p>		
<p><b>C.1</b> - Establish a retention schedule and maintain supporting documentation for the required period.</p> <p><b>Assessed Risk Level: Low</b></p>	<p>Nashville Public Library established procedures for retaining Security Guard logs and worked with Metro Records for proper retention schedule. Logs are kept for the current and last fiscal year on NPL premises. Logs older than two years are sent to Metro Records with appropriate retention and destruction schedule. A review of daily logs from July 2020 to June 2021 was performed to verify implementation.</p>	<p>None</p>	<p><b>Fully Implemented/ Closed</b></p>