



**A Report to the
Audit Committee**

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Audit of the Davidson County Agricultural Extension Office

September 7, 2022

Metropolitan
Nashville
Office of
Internal Audit

Audit of the Davidson County Agricultural Extension Office

EXECUTIVE SUMMARY

September 7, 2022



Why We Did This Audit

The audit was conducted due to the length of time since the last audit.

What We Recommend

- Evaluate locations and language used for classes and ensure all areas of Davidson County have offerings that are accessible.
- Document program evaluations each year using specific metrics and year over year analysis.
- Maintain documentation of class attendees, locations, and fees.

BACKGROUND

The University of Tennessee Institute of Agriculture has outreach programs within all 95 counties of Tennessee. The programs are called UT Extensions and deliver educational programs and research-based information to all Tennesseans. The Davidson County Agricultural Extension Office is a cooperation between the Metropolitan Nashville Government, the University of Tennessee, and Tennessee State University. The office works with farmers, families, youth, and communities to improve lives by addressing problems and issues at the local level.

OBJECTIVES AND SCOPE

The objectives of this audit are to determine if:

- Programs offered are accessible based on location, language, and cost.
- Programs offered are based on needs of residents.
- Citizens are satisfied with programs and services provided.
- Staff are sufficiently trained to perform the variety of services and programs effectively.

The scope of this audit included all activity from January 1, 2020, to December 31, 2021.

WHAT WE FOUND

The Davidson County Agricultural Extension Office has knowledgeable, well-trained staff. Programs offered cover a variety of topics and are offered for little to no fee. Agents create thorough plans for each year and document the impacts of services provided.

However, areas of improvement were identified. Documentation of class attendance, location, and cost is lacking. Additionally, class locations are not methodically planned to ensure all areas of Davidson County have easy access to services. Program success is not measured against specific metrics or evaluated year over year.

GOVERNANCE

Tennessee Code Annotated (T.C.A.) § 49-50 - Agricultural Extension Services, establishes services to be provided within the State of Tennessee and establishes the Agricultural Extension Committee for each participating county. A 2013 memorandum of understanding documented the agreement between the University of Tennessee and the Metropolitan Nashville Government for the fiscal responsibilities of the Davidson County Agricultural Extension Office.

Metropolitan Nashville Code of Laws, Chapter 8, Agricultural Extension Board, creates the oversight board for the Davidson County Agricultural Extension Office. The Agricultural Extension Board is composed of seven members appointed by the mayor and confirmed by the Metropolitan Nashville Council. The members serve three-year terms and meet quarterly. The Agricultural Extension Board is responsible for appointing the County Director of the Davidson County Agricultural Extension Office. The County Director is responsible for overseeing daily operations.

BACKGROUND

The Davidson County Agricultural Extension Office is funded by the Metropolitan Nashville Government, the University of Tennessee, and Tennessee State University. The Metropolitan Nashville Government's fiscal commitment is approximately \$330,000 annually. The funds are primarily used to pay one full-time employee and partial salaries and benefits for approximately five staff. The remaining budget is for internal service fees and minor travel reimbursements.

The Davidson County Agricultural Extension Office focuses on three areas: family and consumer sciences, agriculture, and 4-H youth. Family and consumer sciences programs provide resources for residents facing social, economic, and technological changes. The services include programs on financial management, nutrition, sustainable housing, and environmental health.

Agriculture programs educate farmers, homeowners, and other agricultural and horticultural producers on modern management practices to solve problems. Programs also cover protecting the environment and managing natural resources.

The 4-H youth programs operate through 4-H clubs, community clubs, special interest groups, after-school programs, camps, and many other activities. The 4-H programs aim to aide youth in developing their unique skills and talents to the fullest potential. Youth actively participate in activities, events, and projects that develop and strengthen life skills.

Agents record the activities they do in the University of Tennessee maintained SUPER system. The system is used by all Agricultural Extension offices in Tennessee. The system records the annual plans, impact statements, activities, and trainings for all staff.

OBJECTIVES AND CONCLUSIONS

1. *Are the programs offered accessible to Davidson County citizens based on location, language, and cost?*

Generally, yes. The Davidson County Agricultural Extension Office provides classes at a variety of locations across Davidson County. The COVID-19 pandemic caused the department to shift primarily to online offerings and cut back on in-person locations used during the audit period. However, locations are not periodically evaluated to ensure they are offered in all areas of the county and are accessible to residents. Additionally, all advertising and programs offered by the department are in English. Davidson County has large populations of citizens that are not English speaking and may be missing out on services. (See Observations B and D.)

Programs offered by the Davidson County Agricultural Extension Office are mostly free. However, some programs that require more time or supplies are offered at costs ranging from \$10 to \$99. Low fees offered by the department allow for more participants and assist in ensuring everyone can receive services. Fees could not be verified due to a lack of documentation of course information. The department typically does not record participant information, location, or cost for the program. (See Observation C.)

2. *Are the programs offered consistent with citizen needs?*

Generally, yes. Agents create individualized annual work plans that take into consideration research, community partner input, personal observation, and Agricultural Extension Board comments. Impact statements created at the end of the year include measured impacts. However, none of the impact statements reviewed compared the actual results to the goals in the annual plans. Additionally, for programs offered multiple years, results were not reviewed on a year over year basis to determine if they were successful. (See Observation A.)

3. *Are the citizens of Davidson County satisfied with the services provided by the office?*

Yes. Surveys were sent to community partners, 4-H school sponsors, and miscellaneous activity attendees. The survey yielded 8 of 27 responses (30 percent). Many of these respondents represented larger groups such as 4-H clubs or community partners. Surveys asked about overall satisfaction, presenter satisfaction, program relevance, and likelihood to attend more events. Respondents gave the Davidson County Agricultural Extension programs and agents the highest level of satisfaction in all areas. Average response rates for all questions asked were 5 out of 5. Comments were all positive and noted agents and programs were organized, professional, effective, and engaging.

One limitation to having a larger sample was the lack of documentation of attendees at events. The Davidson County Agricultural Extension Office does not routinely keep rosters of activity attendees. (See Observation C.)

4. *Are the staff sufficiently trained to perform programs effectively?*

Yes. Training records of six staff were reviewed for the audit period. Staff received a significant amount of training throughout the year. Trainings were relevant to the agent's specialization and applicable to planned programs. A survey of staff showed that staff felt they received adequate and sufficient training during the year. All staff that responded said there were no areas where training was lacking.

AUDIT OBSERVATIONS

Internal control helps entities achieve important objectives and sustain and improve performance. The Committee of Sponsoring Organizations of the Treadway Commission, *Internal Control – Integrated Framework (COSO)*, enables organizations to effectively and efficiently develop systems of internal control that adapt to changing business and operating environment, mitigate risks to acceptable levels, and support sound decision making and governance of the organization. The audit observations listed are offered to assist management in fulfilling their internal control responsibilities.

Observation A – Program Goals and Outcomes

Programs offered are not being evaluated against goals or annual performance to determine success or decline. Davidson County Agricultural Extension Office agents create annual work plans to establish program necessity and annual programs to offer. Annual plans include performance goals and metrics to measure success. At the end of the year, impact statements are created by agents to review the programs offered. Though the impact statements include survey results, attendance numbers, and other measurements, the agents do not compare the initial goals to the actual results.

The 2020 and 2021 impact statements for three agents were reviewed. None of the impact statements compared or referenced the goals from annual plans to the actual outcomes in impact statements. Additionally, many programs are offered for multiple years. Results were not compared to prior years to determine if there are areas of decline or potential need for more programs due to success.

Setting measurable goals and then measuring outcomes against goals is key to determining if programs offered are serving citizens. Review of outcomes against expectations could help identify programs that are declining and may need to be updated or ended.

Criteria:

- *COSO, Control Activities—Principle 10—The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.*

Assessed Risk Rating:

Medium

Recommendations for management of the Davidson County Agricultural Extension Office to:

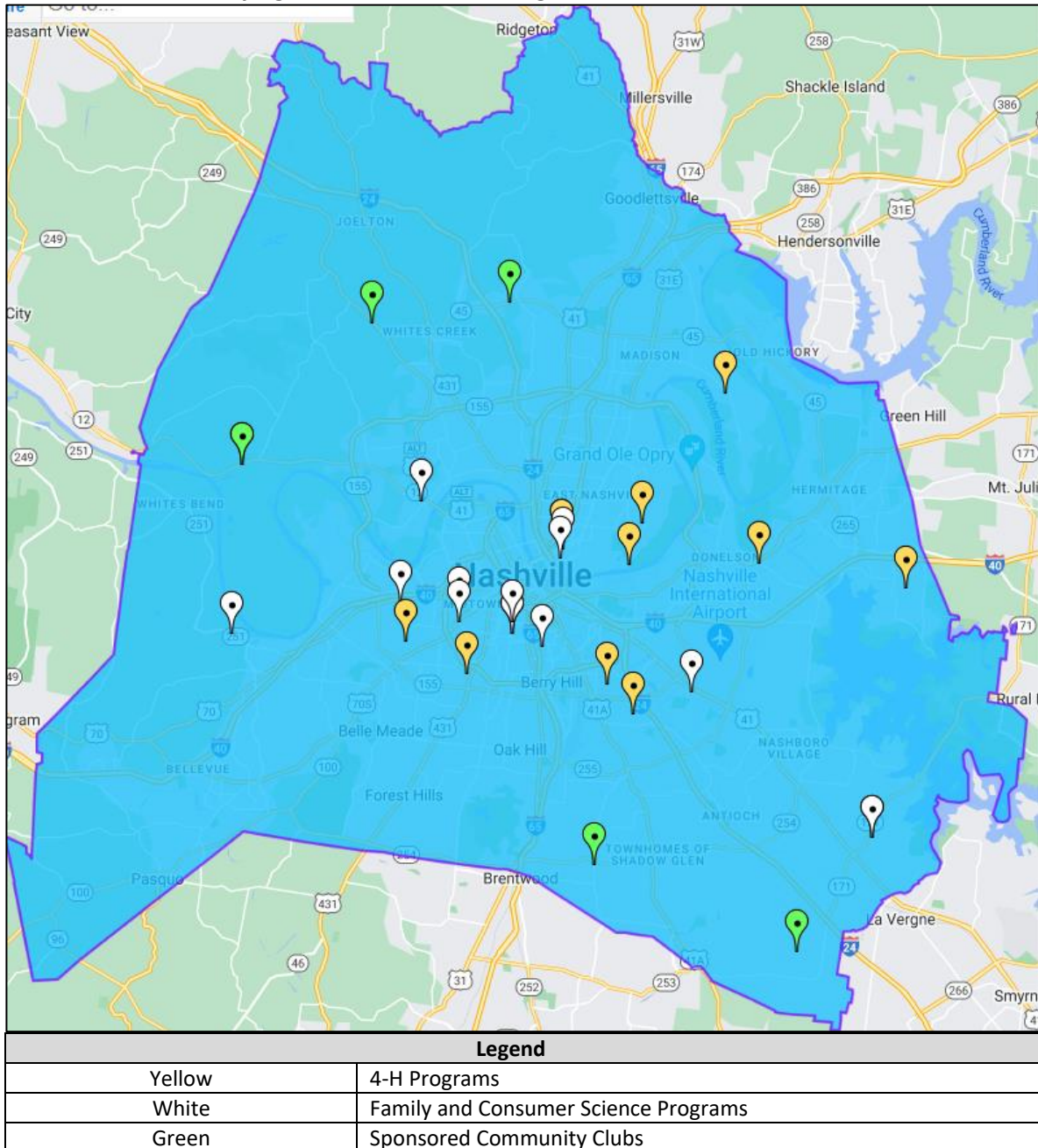
1. Compare actual outcomes to goals within annual impact statements. Include conclusions drawn based on the comparisons.
2. Perform year over year analysis of outcomes for multiyear programs. Include the analysis in evaluation of programs offered.

Observation B – Program Locations

Locations of programs offered are not methodically planned to ensure accessibility for all Davidson County citizens. Family and consumer science programs are located at community centers primarily within central Davidson County. A US Department of Agriculture sponsored staff member provides programs to census driven communities that are considered low-income. Programs related to 4-H youth are typically provided at schools with a volunteer sponsor. Miscellaneous classes, which should be available to all citizens, are typically held at locations where agents have a long-standing relationship and can utilize space for little to no cost.

A list of program locations was compiled based on agent input and online searches of the department’s website and social media postings. The COVID-19 pandemic caused the department to move many classes online and offer fewer in-person opportunities. In-person programs were returning to normal near the end of the audit period. The locations provided may not be representative of typical program years. Locations obtained are mapped in Exhibit A.

Exhibit A: Davidson County Agricultural Extension Program Locations



Source: Agricultural Extension agents, website, and social media postings

Note the map does not include locations of programs fully sponsored by non-Metropolitan Nashville funds.

Coverage by the Davidson County Agricultural Extension Office is spread across the county. However, when mapping out the locations used, it is evident some areas are underserved. Locations are not periodically

mapped out by the department to ensure classes are being offered throughout the county. Without a periodic review, programs offered may not be accessible for all citizens of Davidson County.

Criteria:

- COSO, Control Activities—Principle 10—The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.
- COSO, Control Activities—Principle 12 – The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.

Assessed Risk Rating:

Medium

Recommendation for management of the Davidson County Agricultural Extension Office to:

At least annually, map out program locations and determine areas underserved. Determine new program locations within those areas to ensure citizens have access to services.

Observation C – Documentation of Program Information

Documentation of program details and participants is lacking. Agents enter activity information in the SUPER system. However, the information typically contains only the number of participants and the name of the activity. The SUPER system can maintain more information such as location and demographics of attendees, and some agents utilize these categories as needed.

A comprehensive list of classes and their locations during the audit period was requested for review. The department was unable to provide only classes offered since the SUPER information combines all activities, including classes, phone calls, and emails. Locations could also not be provided as most agents do not enter this information into the SUPER system.

A comprehensive list of participants was requested to survey. Participant information is not input into SUPER. Rosters are not maintained for most programs offered due to the limited time and interaction between the department and the participants. Additionally, some participants are hesitant to provide contact information to governmental agencies. Without participant information, no follow-up can be performed to ensure customers are satisfied with services.

Performance metrics for the department are run annually to see the number of contacts made during the period. Contact numbers are based on inputs by agents into SUPER. However, the SUPER numbers are not supported by other documented information that can verify accuracy of outcomes.

Without maintaining underlying documentation analysis of programs is limited. Additionally, rosters assist in confirming liability should an accident or injury be reported following a program.

Criteria:

- COSO, Control Activities—Principle 10—The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

Assessed Risk Rating:

Medium

Recommendations for management of the Davidson County Agricultural Extension Office to:

1. Ensure class participant information is obtained either directly by the department or through third-party sponsors. Note if any participants decline to provide information.

2. Maintain a comprehensive list of programs offered, locations, cost, and all other pertinent information. If information cannot be maintained in SUPER, determine another appropriate method for documenting.

Observation D – Language of Programs

Programs offered by the Davidson County Agricultural Extension Office are only in English. All advertising is done in English. Community partners are used to spread the word about programs offered by the department, and the communications may be done in other languages. However, programs are only accessible if participants are English speaking. Per the County Director, the department has no instances of requests for programs in other languages, but the department may accommodate other languages if needed. However, no publicly posted policy notifies non-English speaking citizens that other languages may be requested.

Advertising and offering programs in only one language run the risk of the department not reaching their strategic goal to serve all Davidson County citizens. Citizens who are not English speaking may not know how to request alternative languages and may miss out on necessary services.

Criteria:

- COSO, Control Activities—Principle 10—The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

Assessed Risk Rating:

Low

Recommendation for management of the Davidson County Agricultural Extension Office to:

Establish a policy for requesting non-English language programs and post it publicly in multiple languages.

GOVERNMENT AUDITING STANDARDS COMPLIANCE

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.

METHODOLOGY

To accomplish our audit objectives, we performed the following steps:

- Studied applicable laws and regulations.
- Interviewed key personnel within the Davidson County Agricultural Extension Office.
- Evaluated internal controls currently in place.
- Surveyed program participants and staff.
- Considered risk of fraud, waste, and abuse.

AUDIT TEAM

Jim Carson, CIA, CFE, In-Charge Auditor

Seth Hatfield, CPA, CIA, CFE, CCFO, Quality Assurance

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



Metropolitan Nashville- Davidson County

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September 6, 2022

Ms. Lauren Riley
Metropolitan Auditor
Office of Internal Auditor
404 James Robertson Parkway
Nashville, TN 37219

Re: Audit of the Agricultural Extension Office-

Dear Ms. Riley:

This letter acknowledges the Metropolitan Nashville & Davidson County Agricultural Extension’s receipt of the interim draft report for the above referenced audit. We have reviewed your observations and will implement your recommendations as indicated in the Audit Observations portion of the report. As to the recommendation in relation to workload management, we will:

- a. Compare actual outcomes to goals presented within impact statements.
- b. Perform year over year analysis of outcomes for multi-year programs.
- c. Determine underserved geographical locations by mapping out the location of existing programs.
- d. Maintain participation lists from programs.
- e. Highlight the policy for requesting non-English Language Programs.

We appreciate the methodology used when examining the policies and procedures of the Agricultural Extension Office, particularly the understanding of our tri-funded department and various systems and policies used to govern the work of our department of a whole.

Sincerely,

Elizabeth Sanders
Davidson County Director
UT-TSU Extension

APPENDIX A – MANAGEMENT RESPONSE AND ACTION PLAN

We believe that operational management is in a unique position to best understand their operations and may be able to identify more innovative and effective approaches and we encourage them to do so when providing their response to our recommendations.

	Recommendations	Concurrence and Action Plan	Proposed Completion Date
<i>Recommendations for management of the Davidson County Agricultural Extension Office to:</i>			
M	A.1: Compare actual outcomes to goals within annual impact statements. Include conclusions drawn based on the comparisons.	An annual review of agents and assistants performance as it pertains to their goals will be complete at the end of this calendar year.	12/20/2022
M	A.2: Perform year over year analysis of outcomes for multiyear programs. Include the analysis in evaluation of programs offered.	Next year, agents will be asked to compare 2022 data will 2023 data and identify patterns as it relates to program effectiveness.	12/1/2023
M	B.1: At least annually, map out program locations and determine areas underserved. Determine new program locations within those areas to ensure citizens have access to services.	Personnel will be asked to report bi annually where programs are being and maintain an updated location of where those programs are held on our pin board map of Davidson county.	2/1/2023
M	C.1: Ensure class participant information is obtained either directly by the department or through third-party sponsors. Note if any participants decline to provide information.	All personnel who provide education will crease events in SUPER to track participation, cost, location, date, and time per updated regional Extension Policy.	1/1/2023
M	C.2: Maintain a comprehensive list of programs offered, locations, cost, and all other pertinent information. If information cannot be maintained in SUPER, determine another appropriate method for documenting.	All personnel who provide education will crease events in SUPER to track participation, cost, location, date, and time per updated Regional Policy.	1/1/2023
L	D.1: Establish a policy for requesting non-English language programs and post it publicly in multiple languages.	Agents will be reminded of the current policy for requesting programs and materials in multiple languages and have the translation request poster available	10/1/2022

APPENDIX B – ASSESSED RISK RANKING

Observations identified during the course of the audit are assigned a risk rating, as outlined in the table below. The risk rating is based on the financial, operational, compliance or reputational impact the issue identified has on the Metropolitan Nashville Government. Items deemed “Low Risk” will be considered “Emerging Issues” in the final report and do not require a management response and corrective action plan.

Rating	Financial	Internal Controls	Compliance	Public
HIGH	Large financial impact >\$25,000 Remiss in responsibilities of being a custodian of the public trust	Missing, or inadequate key internal controls	Noncompliance with applicable Federal, state, and local laws, or Metro Nashville Government policies	High probability for negative public trust perception
MEDIUM	Moderate financial impact \$25,000 to \$10,000	Partial controls Not adequate to identify noncompliance or misappropriation timely	Inconsistent compliance with Federal, state, and local laws, or Metro Nashville Government policies	Potential for negative public trust perception
LOW/ Emerging Issues	Low financial impact <\$10,000	Internal controls in place but not consistently efficient or effective Implementing / enhancing controls could prevent future problems	Generally complies with Federal, state, and local laws, or Metro Nashville Government policies, but some minor discrepancies exist	Low probability for negative public trust perception
Efficiency Opportunity	An efficiency opportunity is where controls are functioning as intended; however, a modification would make the process more efficient			