



**A Report to the
Audit Committee**

Mayor
John Cooper

Metropolitan Clerk
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Tom Bates
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**Audit Recommendations Follow-up –
Audit of Metropolitan Clerk Lobbyist
Registration & Disclosure**

September 19, 2022

Metropolitan
Nashville
Office of
Internal Audit

EXECUTIVE SUMMARY

September 19, 2022



Why We Did This Audit

To evaluate management's implementation of previous audit recommendations as of September 1, 2022.

What We Recommend

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

Audit Recommendations Follow-Up - Audit of the Metropolitan Clerk Lobbyist Registration & Disclosure

BACKGROUND

On October 18, 2019, the Metropolitan Nashville Office of Internal Audit issued an audit report on the Metropolitan Clerk Lobbyist Registration and Disclosure. The audit scope for this engagement covered calendar years 2016 through 2018. The audit report included three recommendations. All recommendations were accepted by management. The Office of Internal Audit guidelines require monitoring and follow-up to ensure that the recommendations assessed as high or medium risk are appropriately considered, effectively implemented, and yield intended results.

OBJECTIVES AND SCOPE

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

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

WHAT WE FOUND

The Metropolitan Clerk has fully implemented all three recommendations. Details of the implementation status can be seen in **Appendix A**.

AUDIT FOLLOW-UP RESULTS

The initial audit report encompassed the processes, procedures, and controls regarding lobbyist registration and disclosure from January 1, 2016, to December 31, 2018. The audit report included three recommendations, all of which were accepted by management for implementation.

The Office of Internal Audit will close a recommendation only for one of the following reasons:

- The recommendation was effectively implemented.
- An alternative action was taken that achieved the intended results.
- Circumstances have so changed that the recommendation is no longer valid.
- The recommendation was not implemented despite the use of all feasible strategies or due to lack of resources. When a recommendation is closed for these reasons, a judgment is made on whether the objectives are significant enough to be pursued later in another assignment.

The scope of the follow-up audit included all three accepted recommendations that management was to implement. Of the three accepted recommendations, all three recommendations were fully implemented. Details of the implementation status and updated implementation dates, if applicable, can be seen in **Appendix A**.

METHODOLOGY

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

- Reviewed Metropolitan Nashville Code, Chapter 2.196
- Reviewed reports found on the Lobbyist section of nashville.gov
- Reviewed Metro Council Ordinance BL2020-147
- Reviewed the BEC Lobbyist Manual

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

Elizabeth Andrews, CFE, 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	
Implemented / Closed	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.
Partially Implemented / Open	The department or agency provided some evidence to support implementation progress but not of all elements of the recommendation were implemented.
Not Implemented or No Longer Implemented	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 for the Metropolitan Clerk made in our original audit report dated October 18, 2019, and the current implementation status of each recommendation based on our review of information and documents provided by the Metropolitan Clerk.

Recommendation	Implementation Actions	Outstanding Issues	Implementation Status
A.1 – Work with the Metropolitan Department of Law and the Metropolitan Nashville Council to clarify roles and responsibilities on enforcement and investigation of violations of the Metropolitan Code of Ordinances. Assessed Risk Level: Medium	Metropolitan Council passed city ordinance BL2020-147 and modified Metropolitan Codes Chapter 2.196	None	Fully Implemented/ Closed
B.1 – Develop written procedures for each critical process and task related to the lobbyist administration process and other core requirements. These procedures should be periodically reviewed and updated. Assessed Risk Level: Medium	A lobbyist manual has been created and is available to view online at nashville.gov. Updates will be made as needed when council approves amendments.	None	Fully Implemented/ Closed
C.1 – Make all lobbyist reports available online for easy public access and monitoring. Assessed Risk Level: Medium	Reports are now available for viewing on nashville.gov dating back to 2019	None	Fully Implemented/ Closed