

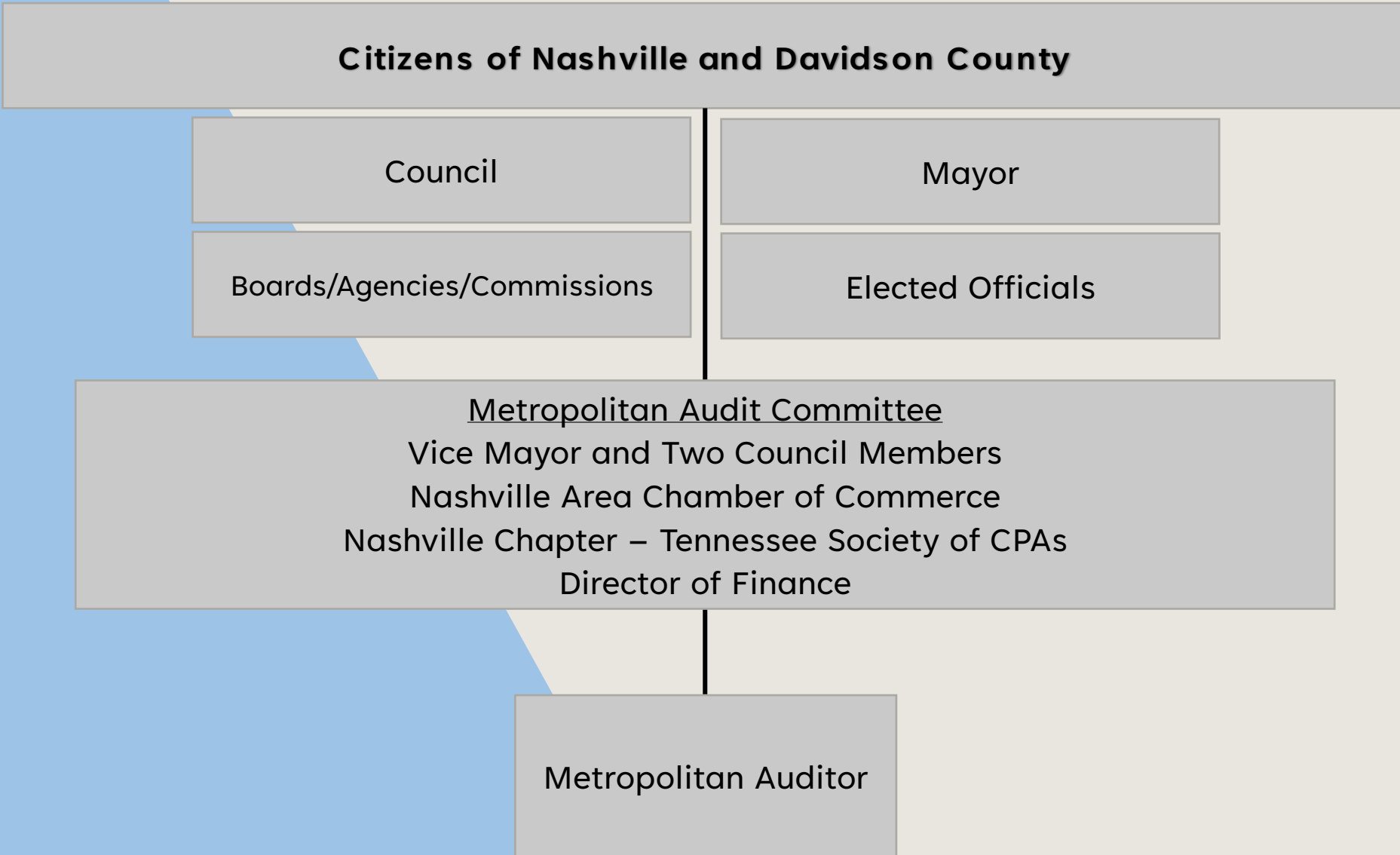
**METROPOLITAN
NASHVILLE OFFICE
OF INTERNAL AUDIT**

OUR MISSION

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.



REPORTING STRUCTURE



OFFICE OF INTERNAL AUDIT ORGANIZATIONAL CHART

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

Project and Office Management Leadership

William (Bill) Walker
CPA, CIA, CFE
Audit Manager

Seth Hatfield
MAcc, CPA, CIA, CFE
Principal Auditor

Project Quality, Milestone/Project Budget Monitoring, Hotline Support, Training Plans, GAGAS Compliance, Office Support, etc.

Audit Talent Pool

Innocent Dargbey
MS-Finance, MBA, CPA,
CMFO, CICA
Senior Auditor

James Carson
MBA, CIA, CFE
Senior Auditor

Mary Cole
MAcc, CPA, CFE, CISA,
CGFM
Senior Auditor

Nan Wen
MS-Info Sys, MS-
Acctg, CPA
Senior Auditor

Laura Henry
MAcc, CFE
Senior Auditor

Elizabeth Andrews
CFE
Auditor I

Jessica Henderson
Auditor I

AUDIT SERVICES

Assurance Services

- Performance
- Compliance
- Financial
- Information Systems
- Continuous Auditing

Advisory Services

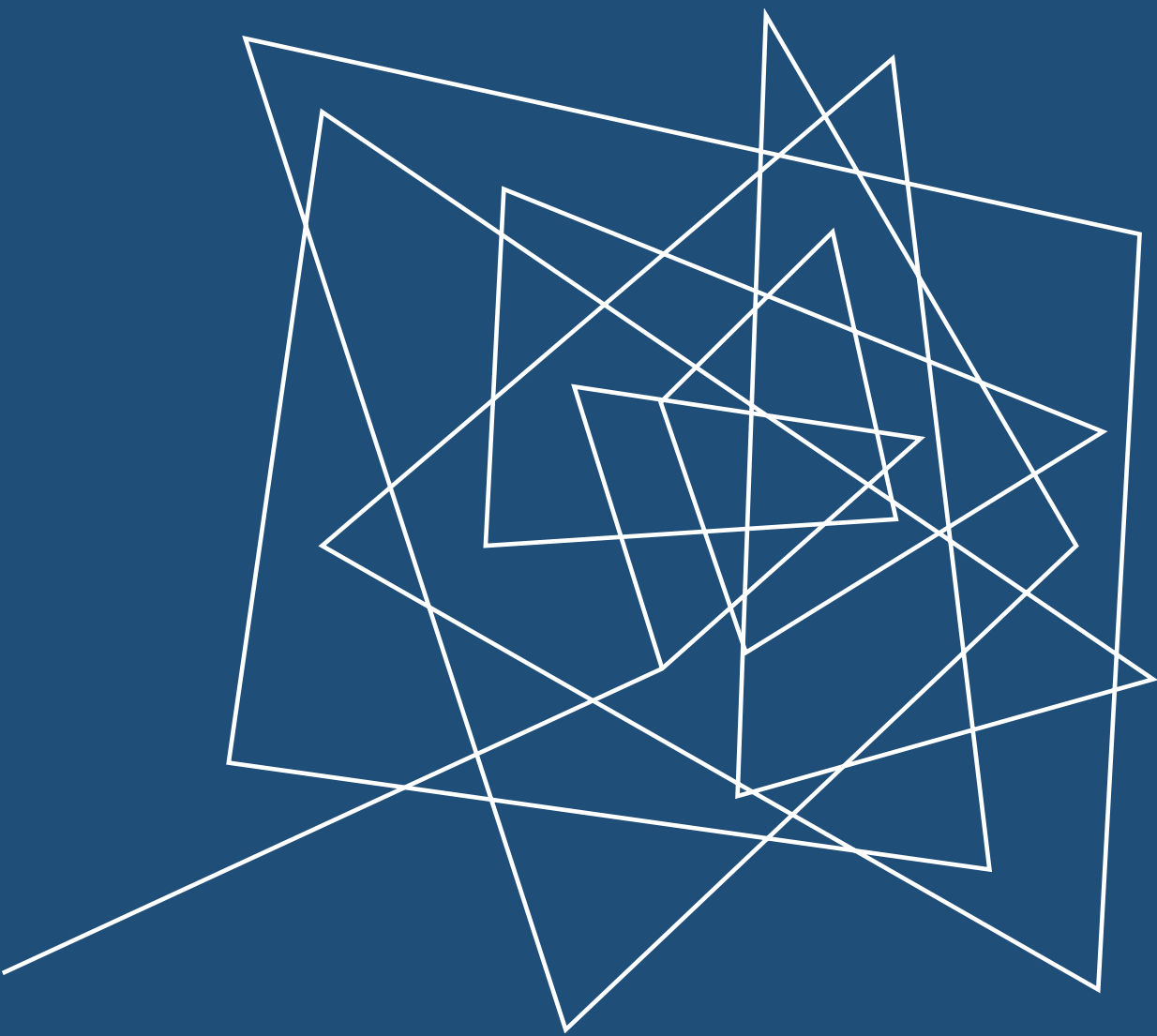
- Risk & Controls Awareness Training / Advice
- Control Self-Assessment Facilitation
 - Compliance Self-Monitoring
 - Development Assignments

Fraud and Abuse Services

- Hot Line / Hub Nashville
- Due Diligence Investigations

STANDARDS AND CRITERIA

- Government Auditing Standards (Yellow Book)
- Committee of Sponsoring Organizations (COSO)
- Various Professional Organizations and Standards
- Metropolitan Nashville Government Charter, Code, and Policies
- Prudent Business Practices



AUDIT PROCESS

PLANNING

AUDIT ANNOUNCEMENT

Opening meeting, introductions, pre-planning

BACKGROUND AND INFORMATION GATHERING

Interviews, research, walkthroughs, fraud considerations, risk assessments

FORMAL AUDIT PLAN

Scope determination, objectives setting, fieldwork plan creation



FIELDWORK

TEST WORK

Sampling data and reviewing supporting documentation

ANALYTICS

Reviewing data trends, abnormalities, and expectations

IDENTIFYING ISSUES

Reviewing noted exceptions and observations with process owners

REPORTING



DRAFT CREATION

Vetted by Office of Internal Audit and process management



FINAL DRAFT CREATED

Management response provided to recommendations



FINAL REPORT PUBLISHED

Report distributed to stakeholders and management throughout Metro Nashville Government. Report posted on the Office of Internal Audit website.

RESOURCES

Metropolitan Audit Committee Website

<https://www.nashville.gov/departments/internal-audit/boards/audit-committee>

- Listing of Current Members
- Upcoming events
- Minutes, agendas, workbooks

Office of Internal Audit Website

<https://www.nashville.gov/departments/internal-audit>

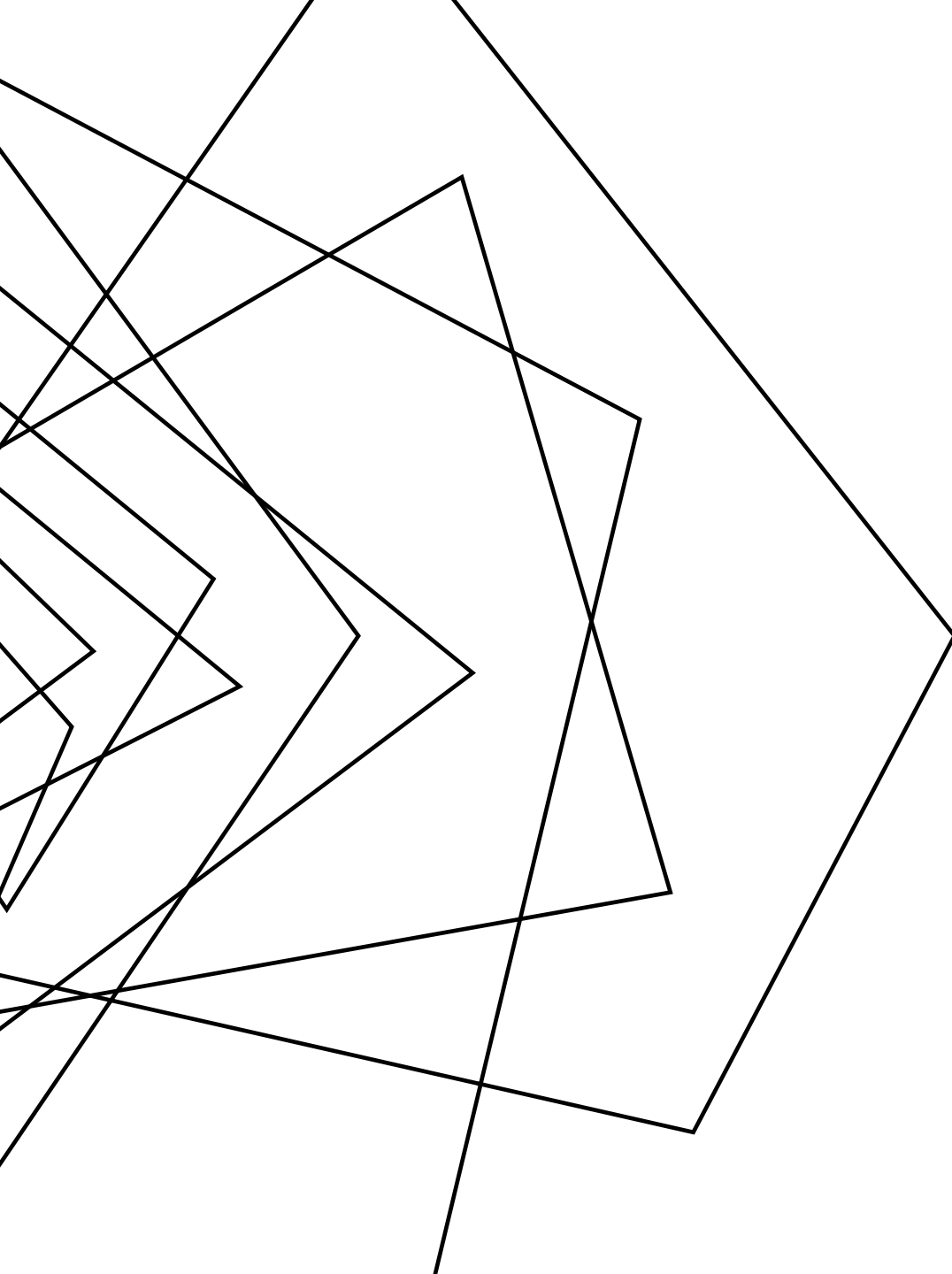
- Reports by Fiscal Year
- Investigation Reports
- General Office Overview

Fraud, Waste, and Abuse Reporting

https://hub.nashville.gov/s/request-type/a0ut0000001GtKMAA0/report-fraud?language=en_US

Hub.Nashville.Gov

Search Keyword: Fraud



CONTACT INFORMATION

EMAIL

OIA@nashville.gov

PHONE

615.862.6110

MAIL

P.O. Box 196300

Nashville, TN 37219-6300



THANK YOU