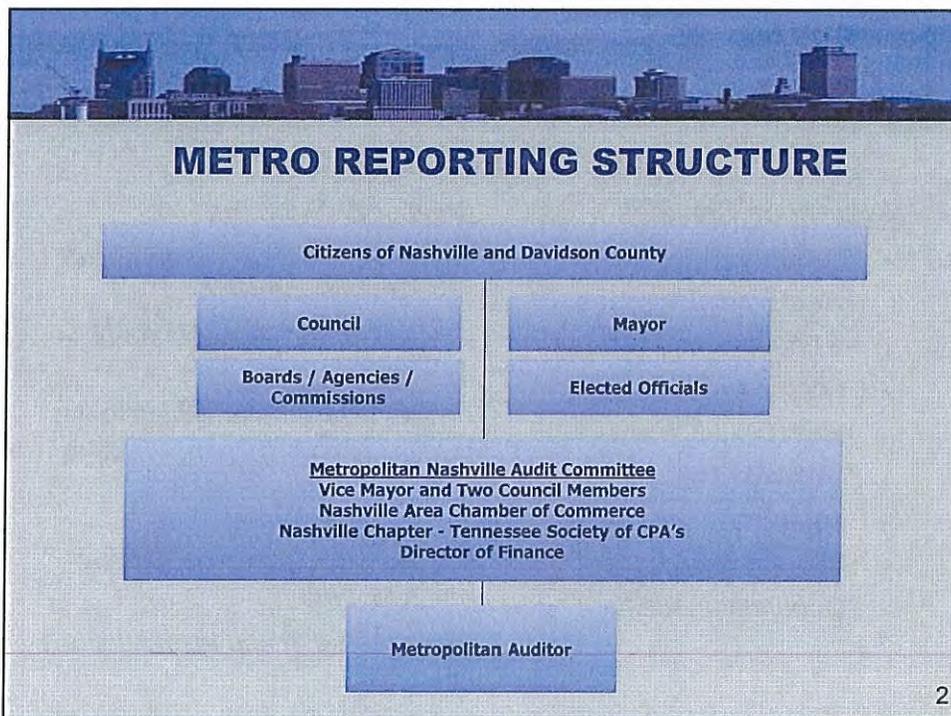




OUR MISSION

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.

1





Metropolitan Audit Committee

- ❖ *Brackney Reed(Chairman) - Nashville Area Chamber of Commerce*
- ❖ *John Cooper – Council Representative*
- ❖ *Charles Frasier– TSCPA Nashville Chapter*
- ❖ *Talia Lomax-O'dneal – Director of Finance*
- ❖ *Bob Mendes – Council Representative*
- ❖ *Jim Shulman– Vice Mayor*

3



AUDIT SERVICES

<u><i>Assurance Services</i></u>	<u><i>Advisory Services</i></u>
➤ <i>Performance</i> <ul style="list-style-type: none">▪ <i>Achieve Objectives</i>▪ <i>Effective and Efficient</i>	➤ <i>Risk & Controls Awareness Training / Advice</i>
➤ <i>Compliance</i> <ul style="list-style-type: none">▪ <i>Policy</i>▪ <i>Contract</i>	➤ <i>Control Self-Assessment Facilitation</i>
➤ <i>Financial</i>	➤ <i>Compliance Self-Monitoring</i>
➤ <i>Information Systems</i>	➤ <i>Development Assignments</i>
➤ <i>Continuous Auditing</i>	
	<u><i>Fraud and Abuse Services</i></u>
	➤ <i>Hot Line</i>
	➤ <i>Due Diligence Investigations</i>

4

Waste and Abuse Hotline

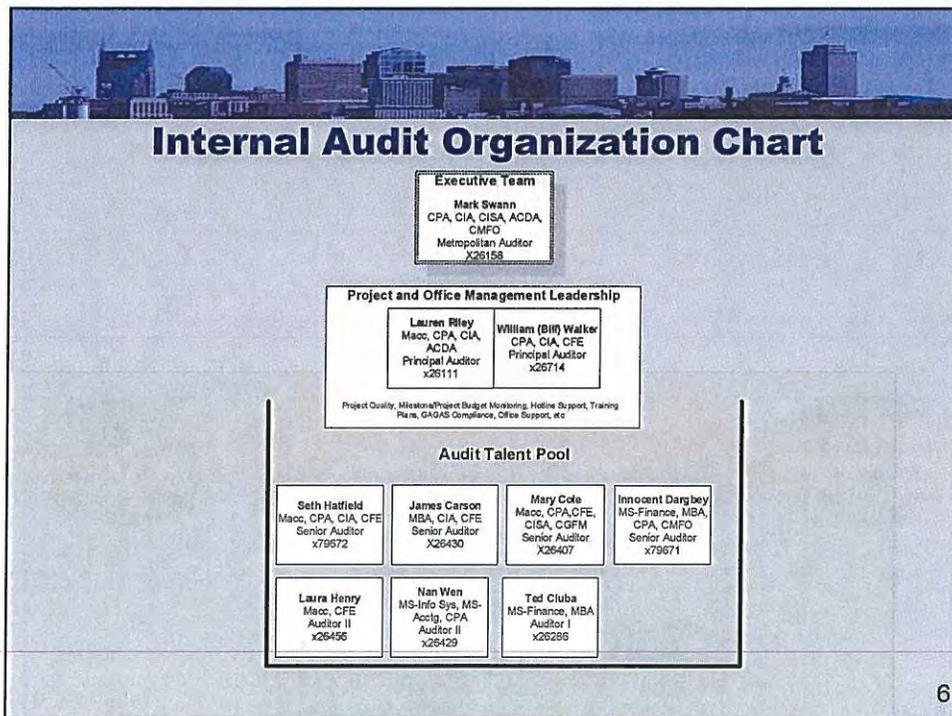
login.redflagreporting.com/nashville

Call Toll-Free: 877-270-8334

ETHICS
 "Be sure to put your feet in the right place, then stand firm."
 — Abraham Lincoln

HONESTY
 "The time is always right to do what is right."
 — Martin Luther King, Jr.

5





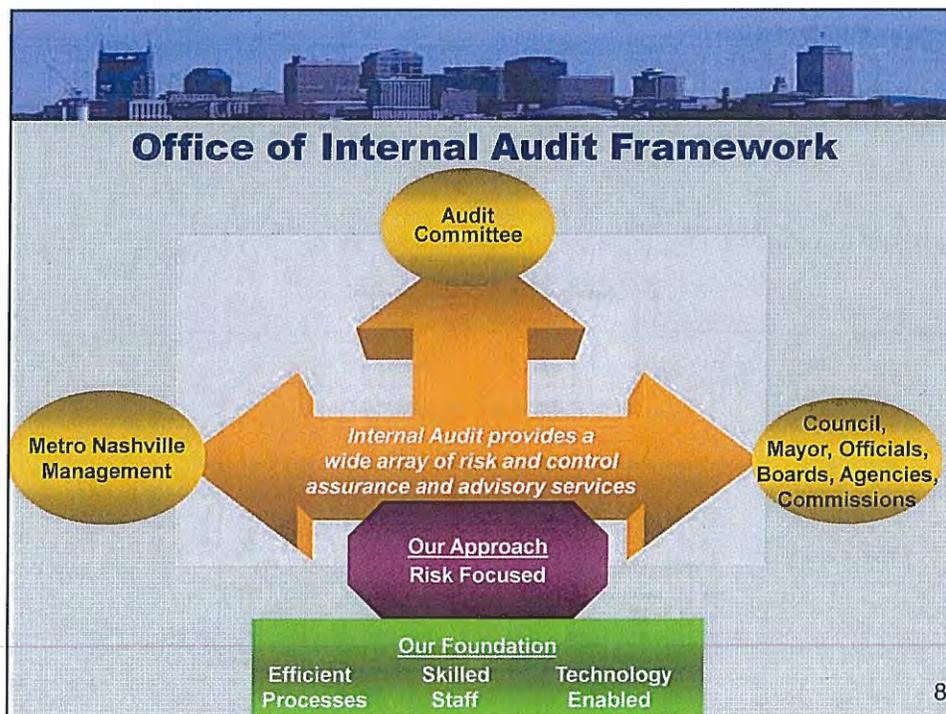
Government Auditing Standards

Performance Audits

Objectives vary widely and include assessments of program:

- Effectiveness
- Economy and efficiency
- Internal control
- Compliance
- Prospective analysis

7



Internal Audit Reports by Fiscal Year

FY2017 | FY2016 | FY2015 | FY2014 | FY2013 | FY2012 | FY2011 | FY2010 | FY2009 | FY2008 | FY2007 | Other

Fiscal Year 2019

1. Short Term Rental Permitting Process Follow-Up (01/04/2019)
2. Parks & Recreation Wave Country Operations (12/28/2018)
3. Metro Water Services Fire Hydrant Inspections (11/19/2018)
4. Investigation Report Collier Engineering Inc. (10/26/2018)
5. Nashville General Hospital Procurement-to-Pay Process (08/28/2018)
6. Investigation Report for then-Mayor Megan Barry's Travel and Dignitary Security Detail (08/22/2018)
7. MNPS Financial Matters (08/20/2018)
8. **Metro Water Services Process Control System Security - Public Notice (08/20/2018)**
9. Finance Department Procurement Division (08/17/2018)
10. Oracle R12.2 E-Business Suite Implementation (08/17/2018)
11. MNPS Purchasing Card Program (08/01/2018)

Fiscal Year 2018

1. ITS Software Asset Management (05/02/2018)
2. Office of Family Safety (04/03/2018)
3. MDHA Development Incentives Audit (03/30/2018)
4. Metropolitan Transit Authority Revenue Collection Process (03/01/2018)
5. Health & Educational Facilities Board (01/31/2018)
6. Metro Water Services Payroll Process (12/28/2017)
7. General Sessions Recovery Court Case Management (12/18/2017)
8. **DCSO Information Technology Security Practices (10/31/2017)**
9. General Government Occupational Safety Program (10/10/2017)
10. Office Fleet Management (09/18/2017)
11. Codes and Building Safety Short Term Rental Program (08/30/2017)
12. General Session Recovery Court Fiscal Audit (08/18/2017)
13. Autumn Assisted Living Partners, Inc. and Vision Real Estate Investment Corp. Contracts (07/18/2017)

Fiscal Year 2017

1. **Human Resources Department Talent Acquisition (06/28/2017)**
2. Health Department Finance and Administration Bureau (05/03/2017)
3. Assessor of Property (05/01/2017)
4. First Tennessee Ballpark Construction Project (04/24/2017)
5. Office of Internal Audit External Quality Review (04/06/2017)
6. Human Relations Commission (04/05/2017)
7. Metro Parks Police (02/24/2017)
8. Public Works Traffic Signalization Improvement Projects (12/08/2016)
9. Metropolitan Nashville Public Schools Performance Reporting Process (12/06/2016)
10. Office of Conservatorship Management (12/02/2016)
11. **Finance Debt Management Process (11/02/2016)**
12. Information Technology Services Radio Shop Follow-Up
13. Nashville Fairgrounds (11/01/2016)
14. Information Technology Services - Email Services (9/23/2016)
15. Nashville Farmers Market (8/18/2016)
16. Hotel Occupancy Tax for FY 2016 (7/21/2016)
17. Finance Credit Card Purchases (7/18/2016)

Fiscal Year 2016

1. Comcast Franchise Fee (06/03/2016)
2. Juvenile Court (03/31/2016)
3. Clerk and Master of the Chancery Court (03/18/2016)
4. Health Department Immunization Program (02/18/2016)
5. Finance Revenue Forecasting (01/22/2016)
6. Parks and Recreation Maintenance Division (11/05/2015)
7. **General Services Radio Communication Division (11/02/2015)**
8. Finance General Reserve Funding and Capital Asset Process (09/04/2015)

9. Circuit Court Clerk Funds Held In Trust (09/03/2015)
10. Cityworks Interim System Development Report (08/30/2015)
11. Trustee Office Cash Collections (07/24/2015)
12. Fire Department Payroll Process (07/24/2015)
13. Metro Nashville Hotel Occupancy Tax Audit Fiscal Year 2015 (07/09/2015)
14. Police Department Secondary Employment (07/08/2015)

Fiscal Year 2015

1. Public Works Parking Management (06/26/2015)
2. Medical Examiner's Office (04/14/2015)
3. Davidson County Clerk's Cash Collections (03/24/2015)
4. Metropolitan Nashville Public School System (02/10/2015)
5. Police Department Active Directory Services (02/06/2015)
6. Historic Zoning and Historical Commission Work Force (01/26/2015)
7. Water Services Cash Collections (12/22/2014)
8. Permitting and Licensing System Upgrade Interim Report II (11/11/2014)
9. Sheriff's Office Firearms and Equipment Inventory (11/06/2014)
10. Community Education Commission (10/31/2014)
11. Justice Integration Services Active Directory (10/22/2014)
12. Unusual Financial Related Transactions (09/22/2014)
13. Hotel Occupancy Tax Audit Summary FY2014 (09/17/2014)
14. Law Department Claims Process (09/09/2014)
15. Social Services (08/20/2014)
16. Parks & Recreation Centennial Sportsplex (07/18/2014)
17. Internal Audit Peer Review (07/10/2014)

Fiscal Year 2014

1. Assessor of Property (06/24/2014)
2. Criminal Justice Planning (05/08/2014)
3. District Energy System (04/23/2014)
4. Office of Emergency Management (04/04/2014)
5. Permitting and Licensing System Upgrade Interim Report I (02/24/2014)
6. Planning Department (02/14/2014)
7. Police Department Firearms and Equipment Tracking (02/06/2014)
8. Mayors Office Final Report (01/30/2014)
9. Metro Water Services Home Buyout Program (01/29/2014)
10. Metropolitan Nashville Credit Card and Expense Reimbursement Top Users (12/26/2013)
11. Industrial Development Board (12/16/2013)
12. Davidson County Soil Conservation District (10/30/2013)
13. Nashville Education Community and Art Television Corporation (10/29/2013)
14. Circuit Court Clerk Metropolitan Citations Process (10/09/2013)
15. Clerk and Master (08/28/2013)
16. Hotel Occupancy Taxes - Fiscal Year 2013 (08/22/2013)
17. Metropolitan Development and Housing Agency Procurement-to-Pay Process (08/02/2013)
18. Fire Department's Grant Administration (07/26/2013)
19. Information Technology Services Telecom Services (07/12/2013)

Fiscal Year 2013

1. Nashville Expo Center Food and Beverages Operations Management Contract (05/03/2013)
2. Music City Convention Center Construction Project Interim Report Six (04/29/2013)
3. Beer Permit Board (04/23/2013)
4. Election Commission (04/17/2013)
5. Library (03/28/2013)
6. Finance Department Metro Investment Pool (03/28/2013)
7. Metro Action Commission Acceptable Use Policy (02/08/2013)
8. Payments From and To Nashville Electric Services (01/17/2013)
9. Historical Commission (12/3/2012)
10. Office of Emergency Management Acceptable Use Policy (11/29/2012)
11. Nashville Career Advancement Center (11/27/2012)
12. Fire Department Drug Inventory Management (10/26/2012)
13. General Services Department Fuel Management (10/26/2012)
14. Information Technology Services Certificate Services (10/19/2012)
15. Public Works Department Contract Monitoring (10/2/2012)
16. Nashville Expo Center Acceptable Use Policy (09/28/2012)
17. General Sessions Courts Probation Department Agreed Upon Procedure (9/27/2012)

18. Public Schools Custodial Outsourcing (8/15/2012)
19. Music City Convention Center Construction Project Interim Report Five (8/14/2012)
20. Public Health Department Drug Inventory Management (8/10/2012)
21. Metropolitan Transit Authority Procure to Pay Process (8/10/2012)
22. Juvenile Court Clerk's Office (8/9/2012)

Fiscal Year 2012

1. Hospital Authority's Revenue (6/28/2012)
2. Parks and Recreation Golf Operations Division (5/22/2012)
3. Register of Deeds (4/17/2012)
4. Public Schools Payroll Process (3/27/2012)
5. County Clerk (1/26/2012)
6. Criminal Court Clerk (12/20/2011)
7. Music City Convention Center Construction Project Interim Report Four (12/19/2011)
8. Gulch Business Improvement District (10/13/2011)
9. Nashville District Management Corporation (10/13/2012)
10. District Attorney General 20th Judicial District (9/21/2011)
11. Emergency Communications Center (8/25/2011)
12. State Trial Courts 20th Judicial District (7/29/2011)

Fiscal Year 2011

1. Music City Convention Center Construction Project Interim Report Three (6/27/2011)
2. Police Department Crime Statistical Reporting Process (6/24/2011)
3. Human Relations Commission (6/20/2011)
4. Sports Authority Contracts (5/16/2011)
5. Information Technology Services Active Directory Services (4/18/2011)
6. Internal Audit Peer Review (4/8/2011)
7. Nashville Convention Center (4/8/2011)
8. Justice Integration Services (2/8/2011)
9. Music City Convention Center Construction Project Interim Report Two (12/28/2010)
10. Metropolitan Council (10/19/2010)
11. Transportation Licensing Commission (9/30/2011)
12. Municipal Auditorium (9/15/2011)
13. Public Schools Food Service Program (8/28/2010)
14. Music City Convention Center Construction Project Interim Report One (8/5/2010)
15. Metropolitan Clerk (8/3/2010)
16. Public Defender (7/15/2010)
17. Finance Department Accounts Payable Process (7/1/2010)

Fiscal Year 2010

1. Circuit Court Clerk Traffic and Parking Citation Process (6/18/2010)
2. Agricultural Extension Service (6/15/2010)
3. Water and Sewer Billing and Collections (6/4/2010)
4. Trustee Tax Collections (3/17/2010)
5. General Services Capital Projects (3/16/2010)
6. Arts Commission Public Art Process (2/24/2010)
7. Codes and Building Safety (9/29/2009)
8. Employee Benefits Board Employee General Benefits (9/23/2009)
9. Employee Benefits Investment Board Pension and Insurance Follow-Up (7/29/2009)
10. General Sessions Court Probation Department Revenue and Collections (7/29/2009)
11. Public Schools Information Security Management (7/6/2009)

Fiscal Year 2009

1. Sheriff's Office Cash Handling (6/12/2009)
2. Juvenile Court Clerk's Trust Account Management (3/31/2009)
3. Public Works Traffic Operations (3/31/2009)
4. Hospital Authority Follow-Up (3/2/2009)
5. Public Health Department Food Protection Services (1/16/2009)
6. Police Department Vehicle Impound (12/18/2008)
7. Information Technology Services Security Management (11/11/2008)
8. General Services Department Facility Security (10/31/2008)
9. Law Department Cash Handling (9/8/2008)
10. Metro Action Commission Cash Handling (7/25/2008)

Fiscal Year 2008

1. County Clerk's Hotel Occupancy Tax Collections (6/30/2008)
2. General Sessions Court DUI Safety Center Agreed-Upon Procedure (4/18/2008)
3. Fire Department Emergency Medical Services (1/28/2008)
4. Metro Arts Commission (10/25/2007)
5. Historical Commission (8/21/2007)
6. Public Works Solid Waste Management (7/30/2007)
7. District Energy System (7/20/2007)
8. General Sessions Court Traffic School (7/17/2007)

Fiscal Year 2007

1. Public Health Department Animal Control Facilities (6/4/2007)
2. Library Cash Handling Follow Up (6/1/2007)
3. Social Services Follow Up (4/1/2007)

Other Public Interest Reports

1. Water Service Clean Water Nashville Overflow Abatement Program (10/11/2016)
2. Water Service Clean Water Nashville Overflow Abatement Program (9/29/2015)
3. Water Service Clean Water Nashville Overflow Abatement Program (9/1/2014)
4. Water Service Clean Water Nashville Overflow Abatement Program (8/13/2013)
5. Davidson County Election Commission State Review (5/13/2013)
6. Nashville Electric Service Special Report (12/12/2012)
7. Davidson County Clerk Special Report (1/25/2012)
8. Election Commission Computer Security Management (6/9/2008)

The Metropolitan Nashville Division of Audit was approved by ordinance number BL2007-1318 on March 21, 2007. Reports issued by the Department of Finance Internal Audit Division can be found in the archived internal audit report section of this site.

Archived Audit Reports by Fiscal Year

FY2007 | FY2006 | FY2005 | FY2004 | FY2003 | FY2002 | FY2001 | FY2000

Fiscal Year 2007

1. The Parthenon at Parks and Recreation (2/20/2007)
2. Industrial Development Board (1/16/2007)
3. Wave Country at Parks and Recreation (11/21/2006)
4. Social Services Procurement Card Process and Related Transactions (9/22/2006)
5. Office of Emergency Management (9/1/2006)
6. Finance Department Audit (8/25/2006)
7. Mayor's Office Audit (8/25/2006)
8. Metro Water Services Financial Control and Compliance Audit (8/18/2006)
9. Planning Department Cash Receipting Process Follow-up Audit (7/18/2006)

Fiscal Year 2006

1. Performance Audit Building and Grounds Maint and Construct Mgmt (6/20/2006)
2. Juvenile Court System Performance Audit (3/28/2006)
3. Juvenile Court Executive Summary Performance Audit (3/1/2006)
4. Occupational Health and Safety Services Program Performance Audit (1/17/2006)
5. Radio Communication Services Performance Audit (12/20/2005)
6. Farmers Market Performance Audit (8/16/2005)
7. Juvenile Court Audit Report (7/19/2005)
8. Tennessee State Fair Performance Audit (7/19/2005)

Fiscal Year 2005

1. General Hospital Performance Audit (2/22/2005)
2. Convention Center Study (11/1/2004)
3. Colliseum and GEC Capital Expense Review (10/18/2004)
4. Police Training Study (10/18/2004)
5. Water Cost of Service Study (9/8/2004)
6. Nashville Speedway Review (8/27/2004)
7. Police SEU Rate Analysis (7/20/2004)

Fiscal Year 2004

1. Social Services Performance Audit (5/19/2004)
2. Fleet Utilization Study (5/12/2004)
3. Cell Phone Recommendations (3/12/2004)
4. Planning Commission Analysis of Fees for Services (3/6/2004)
5. 800 MHz Capacity Study (3/4/2004)
6. Booking Process Analysis (3/4/2004)
7. Teachers Pension Investments Performance Audit (2/4/2004)
8. Crime Lab Report (1/15/2004)
9. Police Department Staffing Study (12/18/2003)
10. Planning Department Performance Audit (12/12/2003)
11. Codes Administration - Analysis of Fees for Service (10/15/2003)
12. Juvenile Court Clerk (8/19/2003)
13. Sheriff's Department (8/19/2003)

Fiscal Year 2003

1. Parks and Recreation Performance Audit (6/11/2003)
2. Codes Administration Audit (6/5/2003)
3. Gaylord Entertainment Center Audit (3/17/2003)
4. Municipal Auditorium Audit (3/12/2003)
5. Convention Center and CVB Audit (2/20/2003)
6. Airport Interest Rate Swap Review (11/18/2002)
7. Disability Pension Plan Review (9/10/2002)

Fiscal Year 2002

1. Police Department Audit (5/28/2002)
2. State Taxes Audit (5/23/2002)
3. Public Works Audit (5/10/2002)
4. Beer Permit Board Audit (4/22/2002)
5. Fleet Audit (11/28/2001)

Fiscal Year 2001

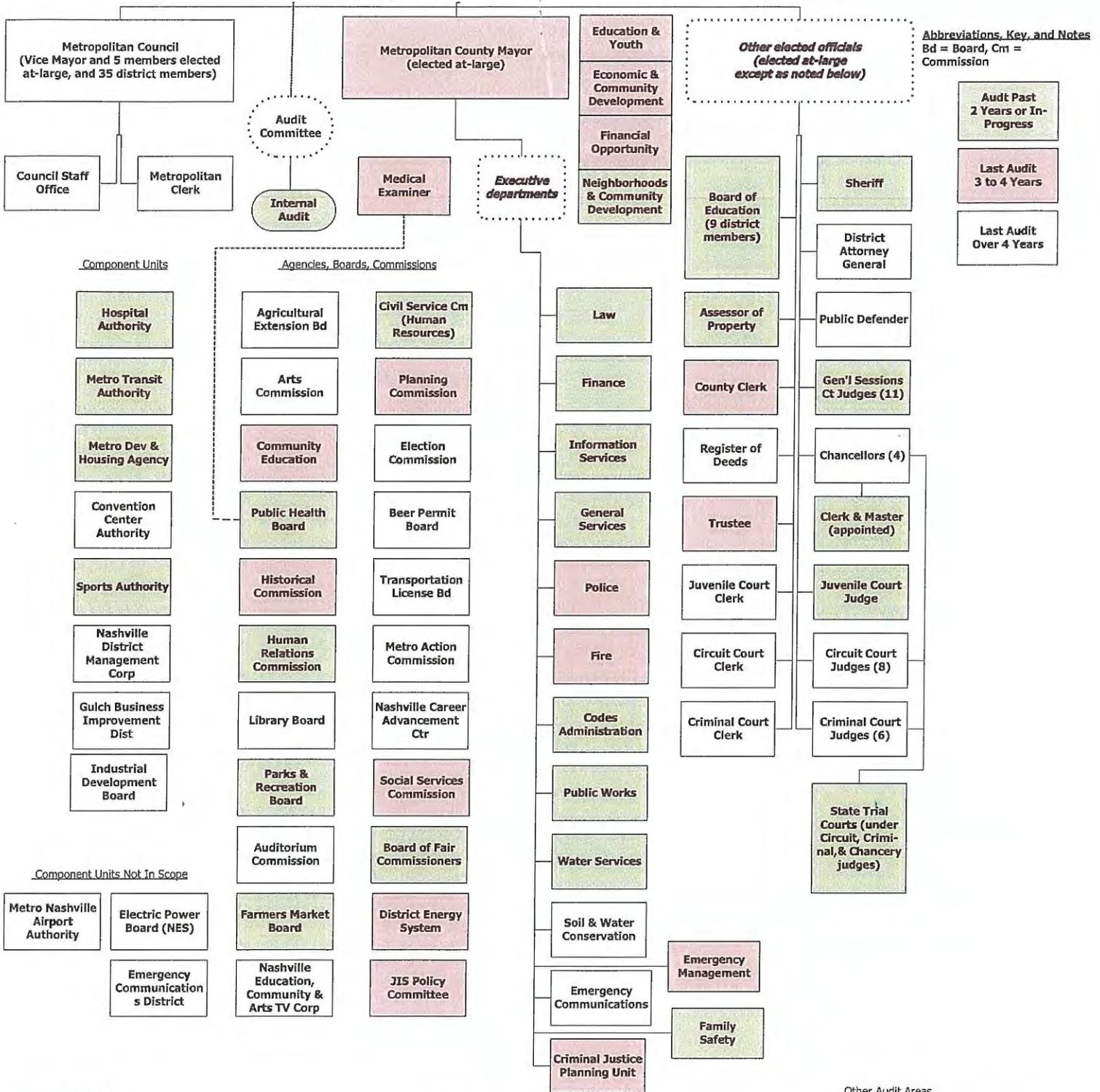
1. Metropolitan Transit Authority (5/24/2001)
2. Bordeaux Hospital Audit (4/20/2001)
3. Emergency 911 System Audit (4/16/2001)
4. Nashville Public Schools Audit - Internal Audit Report (1/26/2001)
5. Nashville Public Schools Audit - MGT Report (1/26/2001)
6. Benefit Board Audit (12/31/2000)

Fiscal Year 2000

1. Benefit Board Pension Investments Audit (2/31/2000)

10

Attachment D - Office of Internal Audit Coverage Map



Funds Held In Trust

Circuit Court Clerk	Clerk & Master
Sold Property Tax Recv	Sheriff Work Release & Inmate

Fiduciary Funds

Criminal Court Clerk	Juvenile Court Clerk	Davidson County Employees' Retirement	Metro Employees' Benefit Trust	Employees' Pension & Insurance	Metro Employees' Flex Benefits Plan
Planning Performance Bonds	Teachers' Retirement Plan	Closed City Plan	Teachers' Civil Services and Pension	Education Flex Benefits Plan	

Other Audit Areas

4% Reserve Fund	Hotel Tax Fund
Debt Services	Capital Projects

Advisory/Appeal Boards

Tourist Commission	Beautification Bureau	CATV Special Committee	Public Records Commission	Charter Revision Committee	Safety Advisory Board	Historic Zoning Commission
Board of Equalization	Fire & Building Codes Board	Plumbing Examiners Bd	Electrical Examiners Bd	Housing Code Appeals Board	Zoning Appeals Board	

Regional Transportation Planning	Insurance Reserves
Correctional Health Care	Judgment & Losses

Attachment C - CY2018 Metrowide Inherent Risk Priorization Worksheet

Audit Entity	Audit Plan	Inherent	Last Audit Date	Months Over	Total Expenses	FTEs	Fees & Collections	Total Payroll	Vendor Payments	Grants or Government Transfers	Net Position
31-Police	√	2.73	7/8/2015	30	188,374,142	1,852	5,689,781	116,585,933	15,996,655	5,610,732	-
32-Fire	√	2.73	8/6/2015	29	130,707,528	1,206	7,946,179	75,827,912	17,146,710	9,772,690	-
38-Health	√	2.64	5/10/2017	8	42,155,780	486	6,490,753	21,328,028	10,709,220	20,468,629	-
39-Library	√	2.55	5/28/2013	56	38,591,437	360	1,221,261	12,975,012	18,999,791	145,884	-
42-Public Works	√√	2.55	12/8/2016	13	144,210,128	395	16,451,878	17,192,533	94,274,065	3,681,398	-
80-MNPS General Purpose Fund	√√√	2.55	12/14/2016	13	1,359,200,619	9,294	809,074,865	481,327,999	621,573,687	391,614,274	-
65-Water & Sewer Services	√√√	2.55	12/28/2017	1	192,255,970	806	251,358,621	42,978,213	115,981,952	1,181,557	-
40-Parks and Recreation	√	2.36	2/24/2017	11	80,630,470	575	19,247,516	19,386,029	50,617,909	1,506,911	-
30-Sheriff		2.36	10/31/2017	3	87,498,630	865	4,392,791	39,778,722	20,513,337	18,918,556	-
91-Emergency Communication Center		2.09	8/25/2011	77	13,636,451	185	83	9,279,544	466,090	481,694	-
75-Metro Action Commission		2.09	2/8/2013	59	23,377,081	383	18,986,960	10,074,589	-	4,921,900	-
10-General Services	√	2.09	9/18/2017	4	76,587,234	169	27,783,859	7,039,564	55,209,648	5,541	-
14-Information Tech Services	√	2.00	1/9/2017	12	32,956,061	138	17,918,111	8,151,127	21,737,912	892	-
19-District Attorney		1.91	9/21/2011	76	7,455,320	96	3,258,070	4,335,369	1,308,715	168,779	-
24-Criminal Court Clerk		1.91	12/20/2011	73	5,271,369	81	4,641,279	3,416,107	343,113	1,230,825	-
76-Nashville Career Advancement Center	√	1.91	11/27/2012	62	6,978,021	41	(1,724)	2,149,508	2,314,039	6,173,486	-
23-Circuit Court Clerk		1.91	10/9/2013	51	9,667,633	46	11,951,446	5,910,216	1,259,036	-	-
26-Juvenile Court		1.91	3/31/2016	22	13,045,514	119	5,289	5,841,576	4,177,417	1,270,950	-
21-Public Defender		1.82	7/15/2010	90	7,176,775	84	7,110	4,816,579	581,753	2,219,809	-
33-Codes Administration		1.82	8/30/2017	5	8,057,822	95	25,029,266	4,734,824	566,038	2,356	-
68-District Energy System (01101218)		1.73	4/24/2014	45	18,063,187	1	17,408,314	148,037	17,915,150	-	-
37-Social Services		1.73	8/20/2014	41	8,927,588	76	157,710	3,510,233	3,233,560	1,557,945	-
18-County Clerk		1.73	3/24/2015	34	4,080,805	79	7,367,463	2,483,197	450,199	74,881	-
28-State Trial Courts		1.73	12/8/2016	13	12,110,110	158	626,567	7,463,538	1,596,028	3,006,728	-
27-General Sessions Court		1.73	12/18/2017	1	11,110,699	123	3,711,483	7,524,356	688,846	17	-
41-Arts Commission	√	1.64	2/24/2010	95	3,993,808	9	10,216	575,344	3,174,455	113,500	-
09-Register of Deeds	√	1.64	4/17/2012	69	2,862,481	-	5,276,111	1,845,149	203,765	-	-
05-Elections		1.64	6/20/2013	55	5,156,370	39	3,875	3,258,192	1,126,705	785,469	-
49-Office of Emergency Management		1.64	4/4/2014	45	1,259,799	-	504	425,006	410,027	464,780	-
51-Office of Family Safety	√	1.55	1/1/2008	120	813,665	1	534	486,957	162,211	134,283	-
61-Municipal Auditorium		1.55	9/15/2010	88	2,041,384	10	1,787,620	524,428	-	213	-
22-Juvenile Court Clerk		1.55	8/9/2012	65	1,661,040	-	530,822	1,111,296	55,298	21	-

Attachment C - CY2018 Metrowide Inherent Risk Priorization Worksheet

Audit Entity	Audit Plan	Inherent	Last Audit Date	Months Over	Total Expenses	FTEs	Fees & Collections	Total Payroll	Vendor Payments	Grants or Government Transfers	Net Position
07-Planning Commission	√	1.55	2/14/2014	47	5,967,243	55	950,945	3,195,070	1,399,657	2,109,946	-
04-Mayor's Office	√√	1.55	4/4/2014	45	4,142,322	30	807,846	2,185,817	1,276,471	127,221	-
62-State Fair		1.55	11/23/2016	14	3,751,792	28	3,317,760	1,072,613	-	247	-
15-Finance	√	1.55	7/18/2017	6	9,454,084	104	781,258	5,989,428	1,066,533	233,928	-
06-Law		1.55	10/10/2017	3	13,685,406	48	8,013,436	3,580,550	6,824,172	-	-
02-Council Staff		1.46	10/19/2010	87	1,703,992	49	-	1,128,592	34,751	-	-
17-Trustee		1.46	7/24/2015	30	2,229,594	25	-	1,071,952	187,057	-	-
16-Assessor of Property		1.46	5/1/2017	8	6,654,360	78	-	3,893,650	891,137	18,240	-
35-Agricultural Extension Serv		1.36	6/15/2010	91	275,384	7	-	210,865	37,401	-	-
45-Transportation Licensing Commission		1.36	9/30/2010	88	-	6	-	-	-	-	-
03-Metropolitan Clerk		1.36	8/3/2012	65	791,486	6	12,824	312,073	307,745	-	-
34-Beer Board		1.36	9/6/2013	52	646,565	5	565,356	454,711	15,739	-	-
29-Justice Integration Services		1.36	10/22/2014	39	2,786,555	19	-	1,283,014	873,935	-	-
70-Community Education Commission		1.36	10/31/2014	39	-	3	-	152,858	-	-	-
11-Historical Commission		1.36	1/26/2015	36	950,941	10	-	552,524	152,641	42,000	-
36-Soil and Water Conservation		1.27	10/30/2013	51	83,415	1	-	49,299	8,221	-	-
08-Human Resources	√	1.27	6/28/2017	7	4,449,582	55	-	2,340,140	998,364	-	-
25-Clerk and Master of the Chancery Court		1.18	3/18/2016	22	1,267,155	18	1,385,351	827,103	121,075	-	-
60-Farmers Market		1.18	8/18/2016	17	2,107,613	7	973,672	269,557	-	72,149	-
44-Human Relations Commission		1.18	4/5/2017	9	437,174	4	-	226,250	125,838	-	-
47-Criminal Justice Planning		1.06	5/8/2014	44	482,794	4	-	312,754	40,455	-	-
48-Office of Internal Audit		1.00	4/6/2017	9	1,024,443	10	-	615,245	162,378	-	-
					2,602,806,821	18,341	1,285,143,061	952,209,182	1,107,346,901	478,118,431	
Other Audit Entities											
99-Capital Projects	√√	1.55	1/1/2008	120	248,859,331	-	11,714,670	-	-	-	-
F30042-30046 Hotel Tax Funds	√	1.46	4/29/2014	45	54,808,538	-	68,515,507	-	-	-	-
F30003 4% Reserve Fund (01101499)		1.36	1/1/2008	120	18,356,948	-	258,806	-	-	29,872,430	56,951,836
01-Economic Development (Various BUs)		1.36	1/1/2008	120	19,436,800	-	-	-	-	-	-
F30114-Barnes Fund for Affordable Housing	√	1.36	1/1/2008	120	3,273,447	-	3,273,447	-	-	-	-
Forensic Medical Examiner(01101614)		1.36	4/14/2015	33	4,573,700	24	140,065	-	-	-	-
90-Debt Services		1.36	11/2/2016	14	228,838,375	-	189,195,535	-	-	-	-
01-Correctional Healthcare (01101613)		1.37	1/1/2008	120	12,619,700	-	-	-	-	-	-

Attachment C - CY2018 Metrowide Inherent Risk Priorization Worksheet

Audit Entity	Audit Plan	Inherent	Last Audit Date	Months Over	Total Expenses	FTEs	Fees & Collections	Total Payroll	Vendor Payments	Grants or Government Transfers	Net Position
01-Community Support (Various BUs)		1.27	1/1/2008	120	12,470,800	-	-	-	-	-	-
F61200-Surplus Property Auction		1.27	1/1/2008	120	728,960	-	1,253,461	-	-	-	-
01-Employee Benefits Plans (Various)	√	1.27	9/23/2014	40	91,131,500	-	-	-	-	-	-
01-Post Audit (01101412)		1.18	1/1/2008	120	1,027,200	-	-	-	-	-	-
01-Commuter Rail (01101237)		1.18	1/1/2008	120	1,500,000	-	-	-	-	-	-
01-Regional Transportation Authority Subsidy		1.18	1/1/2008	120	155,700	-	-	-	-	-	-
F30706 Regional Transportation Planning		1.18	1/1/2008	120	-	-	-	-	-	-	-
F61200-Police Impound		1.18	12/18/2008	109	375,000	-	490,868	-	-	-	-
F34100- Public, Education, & Government Access (N		1.18	10/29/2013	51	-	-	-	-	-	-	-
01-Insurance Reserve (01101301)		1.09	9/9/2014	40	1,681,800	-	-	-	-	-	-
01-Judgement and Losses (01101308)		1.09	9/9/2014	40	1,416,100	-	-	-	-	-	-
Police Secondary Employment		1.09	7/8/2015	30	-	-	-	-	-	-	-
00-Health and Education Facilities Board		1.00	2/2/2018	-1	-	-	-	-	-	-	-
					701,253,899		274,842,359				
Fiduciary and Trust Funds											
TF-Sold Property Tax Recv		1.55	1/1/2008	120	46,080,131	-	46,027,350	-	-	-	1,879,090
FF-Teachers' Retirement Plan		1.55	1/1/2008	120	31,704,774	-	41,819,632	-	-	-	89,448,235
FF-Metro Employees' Benefit Trust		1.55	7/29/2009	102	163,211,738	-	424,398,197	-	-	-	2,968,258,792
TF-Criminal Court Clerk		1.45	12/20/2011	73	10,866,332	-	11,081,743	-	-	-	11,711,592
TF-Circuit Court Clerk		1.45	9/3/2015	28	106,357,517	-	106,861,013	-	-	-	14,291,249
FF-Closed City Plan		1.36	1/1/2008	120	5,760,650	-	5,760,650	-	-	-	-
FF-Teachers' Civil Services and Pension		1.36	1/1/2008	120	3,046,404	-	3,183,568	-	-	-	920,749
FF-Metro Employees' Flex Benefits		1.36	1/1/2008	120	3,872,694	-	3,668,627	-	-	-	1,886,446
TF-Sheriff Work Release & Inmate Trust		1.35	6/12/2009	103	2,438,619	-	2,469,997	-	-	-	365,931
FF-Employees' Pension and Insurance		1.35	7/29/2009	102	5,759,535	-	5,958,365	-	-	-	1,172,919
TF-Clerk and Master		1.36	3/18/2016	22	35,363,008	-	49,121,779	-	-	-	6,007,236
TF-County Clerk		1.36	3/24/2015	0	106,357,517	-	106,861,013	-	-	-	765,224
TF-County Register (ROD)		1.36	4/17/2012	0	63,485,312	-	63,480,830	-	-	-	6,848,004
FF-Davidson County Employees' Retirement		1.27	1/1/2008	120	1,226,758	-	1,226,758	-	-	-	-
TF-Juvenile Court Clerk		1.18	8/9/2012	65	648,093	-	699,016	-	-	-	1,938,679
TF-Planning Performance Bonds		1.09	2/14/2014	47	367,289	-	692,406	-	-	-	1,704,048
FF-Education Flex Benefits		1.09	1/1/2008	0	890,841	-	1,117,387	-	-	-	440,569

Attachment C - CY2018 Metrowide Inherent Risk Priorization Worksheet

Audit Entity	Audit Plan	Inherent	Last Audit Date	Months Over	Total Expenses	FTEs	Fees & Collections	Total Payroll	Vendor Payments	Grants or Government Transfers	Net Position
					587,437,212		874,428,331				
Component Units											
CU Nashville Convention Center Authority		2.18	4/30/2013	57	75,820,411	158	25,163,940	7,024,955	-	92,371,504	-
CU Metropolitan Development & Housing Ag	√	1.91	8/2/2013	53	124,301,210	300	27,297,669	-	-	93,694,318	-
CU Metropolitan Transit Authority	√	1.82	8/16/2012	65	100,180,680	1	20,129,310	215,000	-	71,125,988	-
CU Metropolitan Nashville Hospital Authority	√	1.82	7/18/2017	6	104,949,141	563	62,779,797	-	-	55,713,223	-
CU Sports Authority	√	1.55	4/24/2017	9	49,219,806	2	4,984,911	129,433	28,089,362	38,142,312	-
CU Industrial Development Board		1.46	12/16/2013	49	17,390,060	1	4,950	-	-	17,389,600	-
CU Nashville District Management Corp		1.36	10/13/2011	75	1,932,595	-	1,871,792	-	-	59,620	-
CU Gulch Business Improvement District		1.27	10/13/2011	75	416,361	1	379,756	-	-	-	-
					474,210,264	1,026	142,612,125			368,496,565	
Entities Not in OIA Scope of Services											
CU Electric Power Board (NES)					1,220,802,000	948	1,260,957,000	-	-	-	-
CU Metropolitan Nashville Airport Authority					126,604,537	270	168,188,254	-	-	14,552,791	-
CU Emergency Communication District					6,834,614	-	7,170,889	-	-	-	-