

48 Office of Internal Audit - At a Glance

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 Nashville Government.

Budget Summary

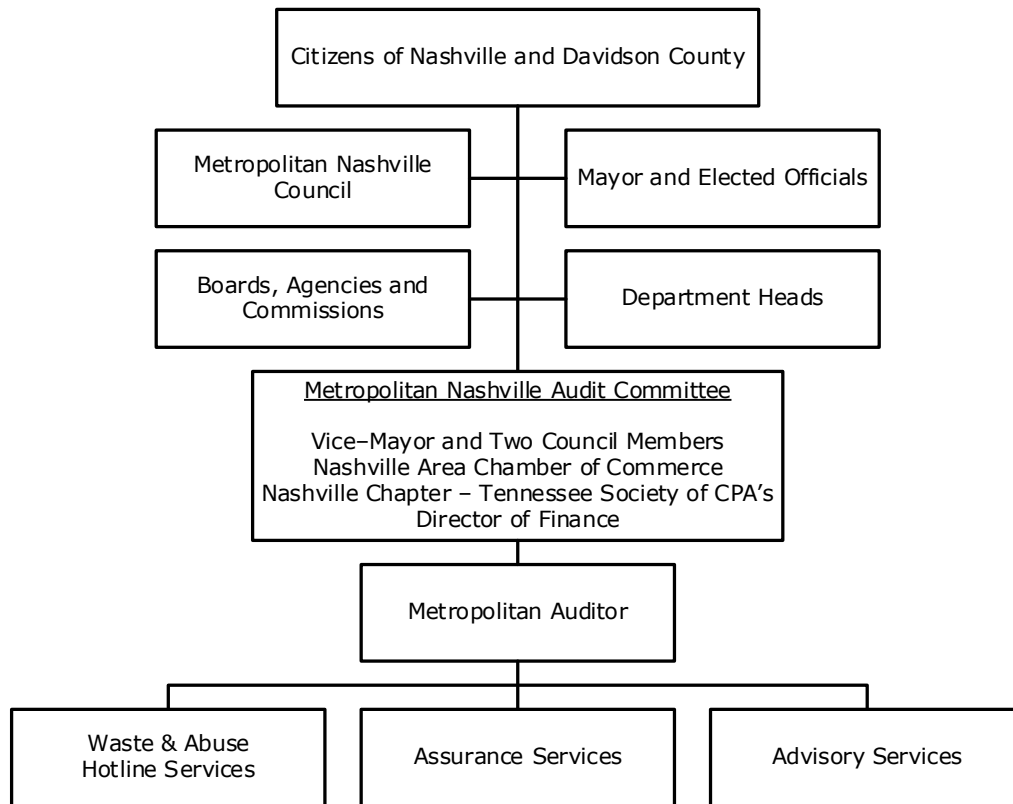
	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Expenditures and Transfers:			
GSD General Fund	\$ 1,567,300	\$ 1,633,200	\$ 1,879,400
Total Expenditures and Transfers	<u>\$ 1,567,300</u>	<u>\$ 1,633,200</u>	<u>\$ 1,879,400</u>
Revenues and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	\$ 0	\$ 0	\$ 0
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	\$ 0	\$ 0	\$ 0
Non-program Revenue			
Transfers From Other Funds and Units	\$ 0	\$ 0	\$ 0
Total Revenues and Transfers	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures Per Capita	\$ 2.19	\$ 2.32	\$ 2.63

Positions Total Budgeted Positions 10 10 12

Contacts Director: Lauren Riley email: lauren.riley@nashville.gov
 404 James Robertson Parkway, Suite 190 37219 Phone: 615-862-6110

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Organizational Structure



Programs

Administrative

Non-allocated Financial Transactions

Business Integrity and Accountability

Advisory Services
 Audit Assurance Services
 Integrity Hotline and Innovation Suggestion Box

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Budget Changes and Impact Highlights

Recommendation			Impact
Internal Auditor 1			
Salary and Benefits	GSD	\$150,100 2.00 FTEs	To provide funding for two additional Internal Auditor 1 positions. This increase will allow the Office of Internal Audit more audit coverage to provide assurance that government services are being delivered, effectively, equitably, and efficiently.
Personnel Development			
Travel for Training and Seminars	GSD	6,000	The Metro Charter requires audits to be performed in accordance with Yellow Book Standards. This requires sufficient knowledge in the subjects being audited. This funding will allow staff to attend relevant and quality trainings while staying in compliance with the Metro Charter.
Building Lease Agreement			
Contractual Increase	GSD	15,300	Contractual increase for the leased office space.
Software Contracts			
Contractual Increase	GSD	2,200	Increase in funding for software applications critical to operations, ACL Analytics and Highbond Audit Workpaper.
Non-allocated Financial Transactions			
Internal Service Charges*	GSD	(8,100)	Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
Pay Plan Allocation	GSD	80,700	Supports the hiring and retention of a qualified workforce.
General Services District Total		\$246,200 2.00 FTEs	
TOTAL		\$246,200 2.00 FTEs	

GSD - General Services District

* See Internal Service Charges section for details

48 Office of Internal Audit - Financial

GSD General Fund						
	FY2021 Budget	FY2021 Actuals	FY2022 Budget	FY2023 Budget	FY22-FY23 Difference	FY22-FY23 % Change
OPERATING EXPENSES:						
PERSONAL SERVICES	1,194,500	935,988	1,252,600	1,483,400	230,800	18.43%
OTHER SERVICES:						
Utilities	400	0	0	0	0	0.0%
Professional & Purchased Services	196,100	118,543	192,500	207,000	14,500	7.53%
Travel, Tuition, and Dues	25,200	8,363	25,200	31,200	6,000	23.81%
Communications	8,100	5,261	8,100	8,100	0	0.0%
Repairs & Maintenance Services	500	0	500	500	0	0.0%
Internal Service Fees	44,000	44,000	51,800	43,700	(8,100)	-15.64%
Other Expenses	98,500	116,834	102,500	105,500	3,000	2.93%
TOTAL OTHER SERVICES	372,800	293,001	380,600	396,000	15,400	4.05%
TOTAL OPERATING EXPENSES	1,567,300	1,228,989	1,633,200	1,879,400	246,200	15.07%
TRANSFERS TO OTHER FUNDS/UNITS	0	0	0	0	0	0.0%
TOTAL EXPENSES & TRANSFERS	1,567,300	1,228,989	1,633,200	1,879,400	246,200	15.07%
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.0%
Federal (Direct & Pass Through)	0	0	0	0	0	0.0%
State Direct	0	0	0	0	0	0.0%
Other Government Agencies	0	0	0	0	0	0.0%
Other Program Revenue	0	0	0	0	0	0.0%
TOTAL PROGRAM REVENUE	0	0	0	0	0	0.0%
NON-PROGRAM REVENUE:						
Property Taxes	0	0	0	0	0	0.0%
Local Option Sales Tax	0	0	0	0	0	0.0%
Other Tax, Licenses, & Permits	0	0	0	0	0	0.0%
Fines, Forfeits, & Penalties	0	0	0	0	0	0.0%
Compensation From Property	0	0	0	0	0	0.0%
TOTAL NON-PROGRAM REVENUE	0	0	0	0	0	0.0%
TRANSFERS FROM OTHER FUNDS/UNITS	0	0	0	0	0	0.0%
TOTAL REVENUE & TRANSFERS	0	0	0	0	0	0.0%
Expenditures Per Capita	\$2.19	\$1.72	\$2.32	\$2.63	\$0.31	13.36%

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<u>Title</u>	<u>Grade</u>	<u>Job Class</u>	<u>FY2021 Budgeted</u>		<u>FY2022 Budgeted</u>		<u>FY2023 Budgeted</u>		<u>FY22-FY23 Variance</u>	
			<u>Pos.</u>	<u>FTE</u>	<u>Pos.</u>	<u>FTE</u>	<u>Pos.</u>	<u>FTE</u>	<u>Pos.</u>	<u>FTE</u>
GSD General 10101										
Internal Audit Manager	OR11	10554	1	1.00	1	1.00	1	1.00	0	0.00
Internal Auditor - Senior	OR07	10843	4	4.00	5	5.00	5	5.00	0	0.00
Internal Auditor 1	OR03	10550	1	1.00	2	2.00	4	4.00	2	2.00
Internal Auditor 2	OR05	10551	2	2.00	0	0.00	0	0.00	0	0.00
Internal Auditor-Principal	OR09	10842	1	1.00	1	1.00	1	1.00	0	0.00
Metropolitan Auditor	DP02	10530	1	1.00	1	1.00	1	1.00	0	0.00
Total Positions & FTEs			10	10.00	10	10.00	12	12.00	2	2.00
Department Totals			10	10.00	10	10.00	12	12.00	2	2.00