

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

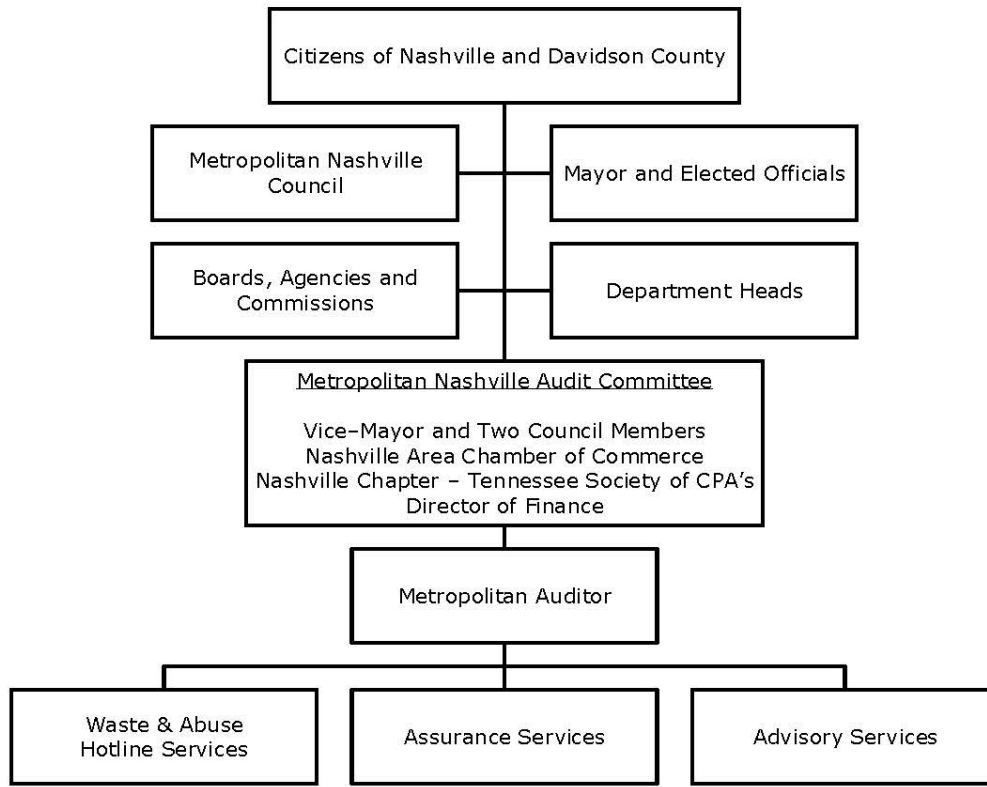
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Expenditures and Transfers:			
GSD General Fund	\$1,633,200	\$1,879,400	\$2,008,800
Total Expenditures and Transfers	<u>\$1,633,200</u>	<u>\$1,879,400</u>	<u>\$2,008,800</u>
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	\$0	\$0	\$0
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Non-Program Revenue			
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures per Capita	\$2.32	\$2.65	\$2.82

Position Total Budgeted Positions	10	12	12
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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
Software Contract				
Contractual Increase	GSD	\$36,100		Increase in funding for Highbond software application critical to operations.
Consulting Contracts				
Contractual Increase	GSD	47,800		Increase funding for consulting contracts that provide audit and investigative services.
Lease Reduction				
Lease Expense	GSD	(60,300)		Transfer lease obligation to Administrative Account due to relocation.
Non-allocated Financial Transactions				
Internal Service Charges*	GSD	5,800		Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
Pay Plan Allocation	GSD	100,000		Supports the hiring and retention of a qualified workforce.
General Services District Total		\$129,400		
TOTAL		\$129,400		

GSD - General Services District

* See Internal Service Charges section for details

48 Office of Internal Audit - Financial

GSD General Fund						
	FY2022 Budget	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY23-FY24 Difference	FY23-FY24 % Change
OPERATING EXPENSE:						
PERSONNEL SERVICES	1,252,600	1,127,674	1,483,400	1,583,400	100,000	6.74%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	192,500	58,627	207,000	254,800	47,800	23.09%
Travel Tuition and Dues	25,200	12,800	31,200	31,200	0	0.00%
Communications	8,100	7,034	8,100	8,100	0	0.00%
Repairs and Maintenance Services	500	0	500	500	0	0.00%
Internal Service Fees	51,800	51,800	43,700	49,500	5,800	13.27%
Other Expense	102,500	98,835	105,500	81,300	(24,200)	-22.94%
TOTAL OTHER SERVICES	380,600	229,096	396,000	425,400	29,400	7.42%
TOTAL OPERATING EXPENSES	1,633,200	1,356,770	1,879,400	2,008,800	129,400	6.89%
TRANSFERS TO OTHER FUNDS	0	0	0	0	0	0.00%
TOTAL EXPENSES & TRANSFERS	1,633,200	1,356,770	1,879,400	2,008,800	129,400	6.89%
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	0	0	0	0	0	0.00%
NON-PROGRAM REVENUE:						
Property Taxes	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
Compensation from Property	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	0	0	0	0	0	0.00%
TRANSFERS FROM OTHER FUNDS	0	0	0	0	0	0.00%
TOTAL REVENUE & TRANSFERS	0	0	0	0	0	0.00%
Expenditures Per Capita	\$2.32	\$1.93	\$2.65	\$2.82	\$0.17	6.42%

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Title	Grade	Class	FY2022 Budgeted		FY2023 Budgeted		FY2024 Budgeted		Variance	
			Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
GSD General 10101										
Internal Audit Manager	OR11	10554	1	1.00	1	1.00	1	1.00	0	0.00
Internal Auditor - Principal	OR09	10842	1	1.00	1	1.00	1	1.00	0	0.00
Internal Auditor - Senior	OR07	10843	5	5.00	4	4.00	4	4.00	0	0.00
Internal Auditor 1	OR03	10550	2	2.00	3	3.00	3	3.00	0	0.00
Internal Auditor 2	OR05	10551	0	0.00	2	2.00	2	2.00	0	0.00
Metropolitan Auditor	DP02	10530	1	1.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			10	10.00	12	12.00	12	12.00	0	0.00

Department Totals			10	10.00	12	12.00	12	12.00	0	0.00
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