

Proposed Annual Audit Plan

The Office of Internal Audit works to improve the Metropolitan government to make it transparent and accountable. Metropolitan Council, departmental management, and the public provide valuable input about issues facing Metropolitan Nashville. The Office of Internal Audit assesses that information and identifies valued-added projects for this Audit Plan. Our office also conducts investigations, special requests, and other projects focused on the efficiency and effectiveness of government services.

Work Initiated in 2024 - 2025 and Continuing Into 2025 - 2026

MNPS Covid Relief Spending
Invoice Monitoring on Multi-Department Contracts
MNPS Payroll Process
Office of Emergency Management Assets and Financial Management
Circuit Court Clerk – Parking Fines and Fees
Davidson County Sheriff's Office – Inmate Health Services

New Audits

	Audit Topic	Preliminary Objective(s)
1	Criminal Court Clerk (carryforward)	<i>Are internal controls in place to ensure proper management of court cases, cash collections, payroll, and expenditures?</i>
2	Metro Government Credit Card Spending (carryforward)	<i>Complete analytics on credit card spending to evaluate inefficiencies, unusual transactions, and non-compliance.</i>
3*	Titans Stadium Construction Audit (Interim Audits)	<i>Utilization of subject matter expert consultant to create an audit program for the Office of Internal Audit to follow at interim points throughout the construction process.</i>
4	Nashville Fairgrounds – Cash Collections and Vendor Contract Fulfillment	<i>Are processes and controls in place to ensure cash collections are complete, accurate, and properly safeguarded? Is the Nashville Fairgrounds fulfilling vendor requirements and meeting vendor needs?</i>
5	Metro Government Fleet Management Program	<i>Are fleet services meeting the needs of Metro departments? Are services performed in a timely and efficient manner? Are fleet services and budgeting in line with best practices and peer municipalities?</i>
6	Health Department Opioid Settlements	<i>Are processes in place to ensure settlements are spent on approved items? Are performance</i>

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		<i>measurements in place and accurately recorded to evaluate meeting goals?</i>
7	Metro Government Harassment, Discrimination, and Retaliation Investigation Practices	<i>Are processes in place to ensure all complaints are logged and appropriately investigated? Are reporting mechanisms in place to ensure employees feel safe reporting complaints? Are results of investigations appropriately communicated to and acted upon by management?</i>
8	Metro Nashville Police Department Confiscated Funds and Evidence Room	<i>Are confiscated funds appropriately recorded and secured? Are physical controls in place to ensure proper maintenance of evidence?</i>
9	Metro Action Commission - Head Start Program	<i>Are processes and controls in place to ensure program goals are achieved? Are staff appropriately hired and trained? Are processes and controls in place to ensure financial resources are appropriately spent, recorded, and utilized?</i>
10	WeGo Public Transit – Bus Operations and Performance Indicators	<i>Are processes and controls in place to ensure complete and accurate recording of ridership and timeliness? Are bus operators properly licensed, trained, and monitored to ensure optimal passenger safety?</i>
11	Historical Commission and Historic Zoning Commission	<i>Are internal controls in place to ensure proper management of permit reviews, payroll, and expenditures?</i>
12*	Sheriff's Felon Housing Cost Settlement Calculation	<i>Are settlements submitted accurately calculated, complete, and in compliance with applicable legislation?</i>
13	Metro Parks Recruiting and Hiring Practices	<i>Are summer hiring practices sufficient to ensure optimal hiring? Are recruiting processes in place to efficiently fill vacancies?</i>
14*	Office of Internal Audit Peer Review	<i>Is the Office of Internal Audit complying with Government Auditing Standards?</i>
-	Follow Up Audits (ongoing)	<i>Were recommendations implemented to address the risks identified in prior audit reports?</i>

* Co-sourced Audits