

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

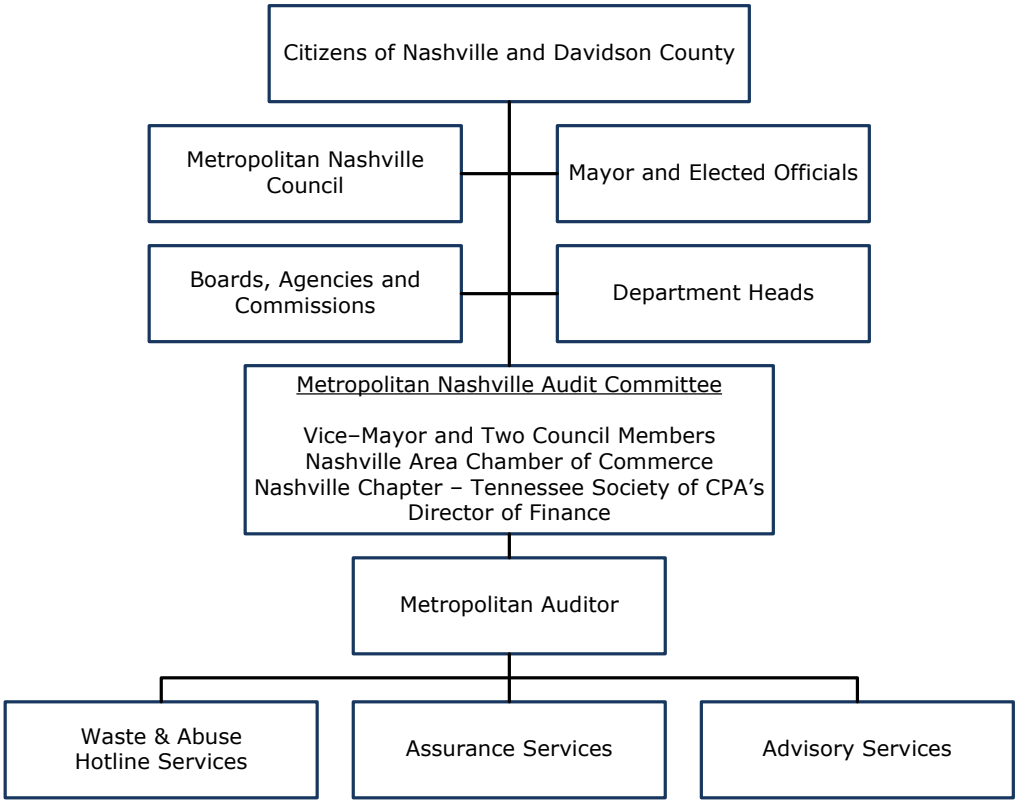
	2023-24	2024-25	2025-26
Expenditures and Transfers:			
GSD General Fund	\$2,008,800	\$2,067,800	\$2,673,000
Total Expenditures and Transfers	<u>\$2,008,800</u>	<u>\$2,067,800</u>	<u>\$2,673,000</u>
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	\$0	\$0	\$0
Other Governments 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	\$0	\$0	\$0
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	\$2.79	\$2.83	\$3.62

Position	Total Budgeted Positions	12	12	13
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Organizational Structure



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Budget Changes and Impact Highlights

Recommendation			Impact
Audit Software			
Contractual Increase	GSD	\$84,000	Additional funding for audit software per state statutory requirements
Additional Software License	GSD	3,000	Funding for software license needed by new auditor
Operations			
Staffing	GSD	111,700 1.00 FTE	Funding to hire new auditor to assist lead investigator in fraud, waste, and abuse investigations
Staff Training and Development	GSD	21,500	Additional funding for training for departmental efficiency
Printing	GSD	3,000	Additional funding for supplies to print fraud, waste, and abuse flyers and pamphlets
Lease Increase			
Lease Expense	GSD	55,400	Transfer lease obligation from Administrative Account due to relocation
Non-allocated Financial Transactions			
Budget Adjustment Savings	GSD	28,400	Reinstatement of agency's share of FY25 Budget Adjustment Savings
Internal Service Charges*	GSD	11,000	Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
Pay Plan Allocation	GSD	287,200	Supports the hiring and retention of a qualified workforce.
General Services District Total		\$605,200 1.00 FTE	
TOTAL		\$605,200 1.00 FTE	

GSD - General Services District

* See Internal Service Charges section for details

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GSD General Fund

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY25-FY26 Difference	FY25-FY26 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	1,183,200	966,223	1,248,300	1,565,900	317,600	25.44%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	3,200	19,458	3,200	3,200	0	0.00%
Fringe Benefits	397,000	294,907	410,400	491,700	81,300	19.81%
TOTAL PERSONNEL EXPENSES	1,583,400	1,280,588	1,661,900	2,060,800	398,900	24.00%
OTHER EXPENSES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	254,800	34,913	254,800	254,400	(400)	-0.16%
Travel, Tuition & Dues	31,200	18,103	36,400	57,500	21,100	57.97%
Communications	8,100	10,831	7,900	15,200	7,300	92.41%
Repairs & Maintenance Services	500	0	500	500	0	0.00%
Internal Service Fees	49,500	49,500	52,400	63,400	11,000	20.99%
All Other Expenses	81,300	59,139	53,900	221,200	167,300	310.39%
TOTAL OTHER EXPENSES	425,400	172,486	405,900	612,200	206,300	50.83%
TOTAL OPERATING EXPENSES	2,008,800	1,453,075	2,067,800	2,673,000	605,200	29.27%
TRANSFERS TO OTHER FUNDS	0	0	0	0	0	0.00%
TOTAL EXPENSES & TRANSFERS	2,008,800	1,453,075	2,067,800	2,673,000	605,200	29.27%
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:						
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	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	\$2.79	\$2.02	\$2.83	\$3.62	\$0.79	27.92%

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Title	Grade	Class	FY2024 Budgeted		FY2025 Budgeted		FY2026 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	4	4.00	4	4.00	4	4.00	0	0.00
Internal Auditor 1	OR03	10550	3	3.00	2	2.00	2	2.00	0	0.00
Internal Auditor 2	OR05	10551	2	2.00	3	3.00	4	4.00	1	1.00
Metropolitan Auditor	DP02	10530	1	1.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			12	12.00	12	12.00	13	13.00	1	1.00

Department Totals			12	12.00	12	12.00	13	13.00	1	1.00
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Program Purpose Statements

Business Integrity and Accountability Line of Business

Advisory Services Program

The purpose of the Advisory Services Program is to provide operational evaluation and advisory products to departments and agencies so they can improve their processes.

Audit Assurance Services Program

The purpose of the Audit Assurance Services Program is to provide audit assurance and implementation monitoring products to policymakers, and departments and agencies so they can measurably improve their efficiency, operational results, internal controls and effectiveness of operations.