

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 value-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 2025 - 2026 and Continuing Into 2026 - 2027

Health Department Opioid Settlements
General Government Harassment, Discrimination, and Retaliation Investigation Practices
Office of Homeless Services Financial Processes
Metro Parks Recruiting and Hiring Practices
Metro Government Credit Card Spending
WeGo Public Transit – Bus Operations and Performance Indicators
Property Assessor’s Office and Metro Board of Equalization*

New Audits

	Audit Topic	Preliminary Objective(s)
1	Sheriff’s Felon Housing Cost Settlement Calculation (carryforward)	<i>Are settlements submitted accurately calculated, complete, and in compliance with applicable legislation?</i>
2	MNPD Confiscated Funds and Evidence Room (carryforward)	<i>Are processes in place to ensure proper receipt, storage, recording, and disposition of confiscated funds and evidence? Are consistent processes applied for forfeiture, sale, or destruction? Is chain of custody properly recorded to ensure secure transfer?</i>

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3*	Titans Stadium Construction Audit (<i>Interim Audits</i>)	<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	MNPS Harassment, Discrimination, and Retaliation Investigation Practices (<i>Part 2 of 3</i>)	<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>
5	DCSO – Jail and Detention Center Inmate Health Services (<i>Part 2 of 3</i>)	<i>Are processes in place to ensure inmates receive timely and sufficient health services? Are communication measures in place for inmates to report health issues? Are inmates routinely monitored and evaluated for mental health needs?</i>
6	Metro Action Commission – Operations and Fiscal Management	<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>
7	Metro Arts Commission	<i>Are processes and internal controls in place to ensure grant applications and applicable payments are properly recorded, processed, reviewed, scored, approved, and paid? Are controls in place to ensure significant financial transactions are made in accordance with applicable financial policies and procedures? Are all recommendations from the 2024 audit appropriately implemented?</i>
8	Metro Water Services Warehouse Management	<i>Are processes in place to manage inventory, facilities, and resources effectively, efficiently, securely, and in accordance with applicable policies and requirements?</i>

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9	Boards and Commissions - Onboarding and Training	<i>Are processes in place to ensure members are consistently onboarded and understand roles? Are processes in place to appropriately train members on public meeting procedures and public transparency?</i>
10	County Clerk – Cash Collections	<i>Are cash collections properly collected, recorded, and secured? Are staff appropriately trained? Are system roles and responsibilities properly assigned? Are processes designed to minimize risk and maximize efficiency?</i>
11	Register of Deeds – Fiscal Management	<i>Are revenues complete, deposited within two business days, and recorded in the accounting records appropriately? Are excess fees collected properly calculated and remitted to the Metro Government? Are goods and services procured authorized, received, recorded, and for a public purpose?</i>
12	Claims Settlements Process	<i>Are procedures in place to ensure consistent review and determination of claims? Are processes in place to ensure efficient processing of claims payouts? Are claims appropriately reviewed and approved before final determination?</i>
13	Overtime	<i>Is overtime necessary and justifiably documented? Is overtime appropriately reviewed and approved? Is overtime distributed fairly in accordance with applicable policies and labor agreements?</i>
14*	Cybersecurity	<i>Review of cybersecurity program management, security monitoring and threat identification, incident detection and response, vulnerability management, and threat intelligence monitoring.</i>
-	Follow Up Audits (ongoing)	<i>Were recommendations implemented to address the risks identified in prior audit reports?</i>

* Co-sourced Audits