



METROPOLITAN NASHVILLE GOVERNMENT
OFFICE OF INTERNAL AUDIT

Audit Recommendations Follow-Up – Audit of Metropolitan Nashville Sidewalk Prioritization

October 20, 2026

Metropolitan Nashville Audit Committee Members

Tom Bates | Angie Henderson | Delishia Porterfield | Jenneen Reed | Matthew Scanlan | Jason Spain

Executive Summary

Purpose

On May 16, 2024, the Office of Internal Audit issued the Audit of Metropolitan Nashville Sidewalk Prioritization. The audit report included 11 recommendations. All 11 recommendations were accepted by management for implementation. The Office of Internal Audit guidelines require monitoring and follow-up to ensure that the recommendations assessed as high or medium risk are appropriately considered, effectively implemented, and yield intended results.

Audit Objectives and Scope

The objective of this follow-up audit was to determine if the recommended actions or an acceptable alternative were implemented as of August 31, 2026.

The scope of the follow-up audit included 9 of the 11 accepted recommendations that management reported as implemented. Two recommendations cannot be implemented until the 2027 Walk N Bike Plan is published. For timely review, the follow-up will focus on the nine implemented, and the two expected to be completed in 2027 will be reviewed at a later date.

What We Found

Of the nine recommendations reviewed, all nine were fully implemented.

Recommendation	Status
A.1	Implemented
A.2	Implemented
A.3	Implemented
B.1	Implemented
B.2	Implemented
C.1	<i>Not Reviewed</i>
C.2	<i>Not Reviewed</i>
D.1	Implemented
D.2	Implemented
E.1	Implemented
E.2	Implemented

Contents

Executive Summary	2
Audit Team	3
Background	3
Methodology	4
Scope	4
Implementation Status Definitions	4
Follow-Up Results	5
Appendix A: Management Acknowledgement Letter	9

Audit Team

Mary Cole, CPA, CISA, CGFM, CFE, Senior Auditor
Lauren Riley, CPA, CIA, CFE, Metropolitan Auditor

Background

The initial audit report included all sidewalk prioritization activity between January 1, 2021, through December 31, 2022. The audit report included 11 recommendations. All 11 recommendations were accepted by management for implementation. Two recommendations cannot be implemented until the 2027 Walk N Bike Plan is published. The nine recommendations reported as implemented will be considered the complete population in this follow-up report.

The Office of Internal Audit will close a recommendation only for one of the following reasons:

- The recommendation was effectively implemented.
- An alternative action was taken that achieved the intended results.
- Circumstances have so changed that the recommendation is no longer valid.
- The recommendation was not implemented despite the use of all feasible strategies or due to lack of resources. When a recommendation is closed for these reasons, a judgment is made on whether the objectives are significant enough to be pursued later in another assignment.

Methodology

To achieve the audit objectives, auditors performed the following steps:

- Interviewed management regarding implementation efforts.
- Reviewed newly established policies, procedures, and plans.
- Evaluated internal controls currently in place.
- Considered risk of fraud, waste and abuse.

Scope

The scope of the follow-up audit included the nine accepted recommendations that management reported as implemented. Implementation was reviewed as of August 31, 2026.

Implementation Status Definitions

The following table shows the guidelines followed to determine the status of implementation.

Implemented

The department or agency provided sufficient and appropriate evidence to support the implementation of all elements of the recommendation and the recommendation's implementation caused or significantly influenced the benefits achieved.

Partially Implemented

The department or agency provided some evidence to support implementation progress but not of all elements of the recommendation were implemented.

Follow-Up Results

The following are the audit recommendations made in the original audit report dated May 16, 2024, and the current implementation status of each recommendation based on our review of information and documents provided by the Nashville Department of Transportation (NDOT).

A.1

Recommendation

Establish a goal time frame for sidewalk repair requests to be completed and measured against.

Risk Rating: High

Implementation Actions

NDOT identified a timeframe for repairs and reported the timeframe within the strategic plan. The strategic plan was reviewed noting the timeframe was established with a year over year goal for improvement and measurement.

Status

IMPLEMENTED

A.2

Recommendations

Implement procedures for a sidewalk repair methodology to reduce sidewalk repair times.

Risk Rating: High

Implementation Actions

NDOT has developed and implemented new standard operating procedures for sidewalk repairs. The procedures cover different functions in the repair process to ensure efficiency of operations. Procedures were reviewed and included steps to ensure repairs are addressed appropriately.

Status

IMPLEMENTED

A.3

Recommendation

Reconcile the sidewalk vendor's system to CityWorks on a regular basis.

Risk Rating: High

Implementation Actions

NDOT transitioned to a new work management software system as part of the larger ITS software system upgrade. The transition marks a departure from maintaining repair records in two separate, unintegrated systems. Consequently, the need for reconciling data across multiple tracking systems has been eliminated.

Status

IMPLEMENTED

B.1

Recommendation

Communicate to the current Metropolitan Nashville Council with information regarding current sidewalk prioritization methodology, the NDOT liaison contact information, and how to address and forward sidewalk concerns from constituents.

Risk Rating: Medium

Implementation Actions

NDOT presented the sidewalk program and prioritization methodology to the Metropolitan Council Transportation Infrastructure Committee on March 16, 2026. The agenda and recording of the meeting were reviewed.

Status

IMPLEMENTED

B.2

Recommendation

Identify ways to consolidate and publicize resources available to the Metropolitan Nashville citizenry.

Risk Rating: Medium

Implementation Actions

NDOT created the Community Engagement Playbook. The playbook includes multiple resources for citizens. Additionally, NDOT maintains a website that includes pertinent links and information in one place.

Status

IMPLEMENTED

D.1

Recommendation

Implement a quality control process for ensuring all information published for the sidewalk program success measurement is accurate.

Risk Rating: Medium

Implementation Actions

NDOT implemented a formal process with review to ensure success measurement is accurate. A data analyst was hired to assist in the process. The Performance Data and Review Process memorandum documenting the process was reviewed.

Status

IMPLEMENTED

D.2

Recommendation

Consult with the current administration to determine if the same sidewalk success measure will be continued, or another measure will be developed.

Risk Rating: Medium

Implementation Actions

The current administration decided the metric would no longer be collected. Future metrics would include measuring the total linear feet of sidewalk deployed annually, as well as leading measures for each stage of project delivery. Emails between NDOT and the current administration were reviewed.

Status

IMPLEMENTED

E.1

Recommendation

Develop policies and procedures for the employee roles supporting the sidewalk program.

Risk Rating: Medium

Implementation Actions

NDOT developed role descriptions with duties for the roles supporting the sidewalk program. The Sidewalk Program Roles and Responsibilities document was reviewed.

Status

IMPLEMENTED

E.2

Recommendation

Establish retention requirements for documentation related to the sidewalk program.

Risk Rating: Medium

Implementation Actions

NDOT updated policies and procedures to include record retention requirements. Policies and procedures were reviewed to ensure inclusion of appropriate retention requirements.

Status

IMPLEMENTED

Appendix A: Management Acknowledgement Letter

Acknowledgement letter available upon request. Removed from document for accessibility purposes.