

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

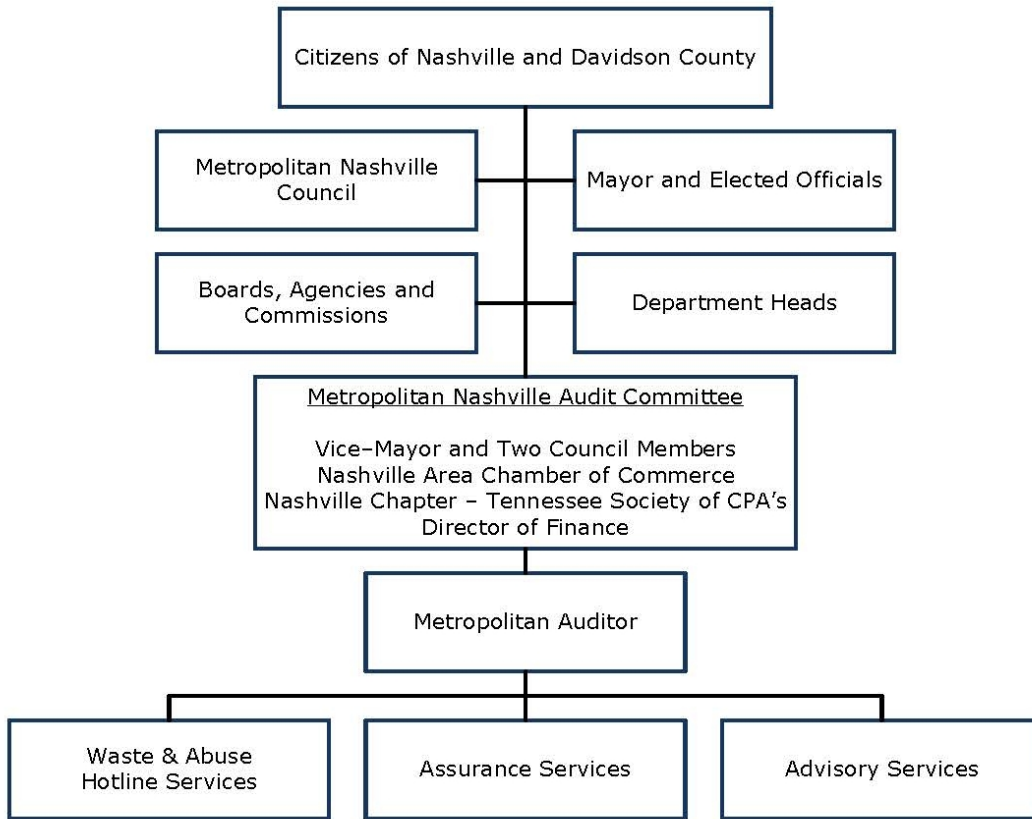
	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Expenditures and Transfers:			
GSD General Fund	\$1,879,400	\$2,008,800	\$2,067,800
Total Expenditures and Transfers	<u>\$1,879,400</u>	<u>\$2,008,800</u>	<u>\$2,067,800</u>
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	\$0	\$0	\$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	\$2.66	\$2.82	\$2.88

Position Total Budgeted Positions	12	12	12
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Organizational Structure



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Budget Changes and Impact Highlights

Recommendation				Impact
Software Contract				
Contract Escalation	GSD	\$6,000		To provide funding for contractual increase related to Highbond software application critical to operations.
Non-allocated Financial Transactions				
Internal Service Charges*	GSD	2,900		Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
Pay Plan Allocation	GSD	78,500		Supports the hiring and retention of a qualified workforce.
Budget Adjustment Savings	GSD	(28,400)		Agency's share of 1.41% Budget Adjustment Savings.
General Services District Total			\$59,000	
TOTAL			\$59,000	

GSD - General Services District

* See Internal Service Charges section for details

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GSD General Fund						
	FY2023 Budget	FY2023 Actual	FY2024 Budget	FY2025 Budget	FY24-FY25 Difference	FY24-FY25 % Change
OPERATING EXPENSE:						
PERSONNEL SERVICES	1,483,400	1,161,413	1,583,400	1,661,900	78,500	4.96%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	207,000	155,773	254,800	254,800	0	0.00%
Travel Tuition and Dues	31,200	14,142	31,200	36,400	5,200	16.67%
Communications	8,100	6,889	8,100	7,900	(200)	-2.47%
Repairs and Maintenance Services	500	0	500	500	0	0.00%
Internal Service Fees	43,700	43,700	49,500	52,400	2,900	5.86%
Other Expense	105,500	101,718	81,300	53,900	(27,400)	-33.70%
TOTAL OTHER SERVICES	396,000	322,221	425,400	405,900	(19,500)	-4.58%
TOTAL OPERATING EXPENSES	1,879,400	1,483,634	2,008,800	2,067,800	59,000	2.94%
TRANSFERS TO OTHER FUNDS	0	0	0	0	0	0.00%
TOTAL EXPENSES & TRANSFERS	1,879,400	1,483,634	2,008,800	2,067,800	59,000	2.94%
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	\$2.66	\$2.10	\$2.82	\$2.88	\$0.06	2.13%

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Title	Grade	Class	FY2023		FY2024		FY2025		Variance	
			Budgeted Pos.	Budgeted FTE	Budgeted Pos.	Budgeted FTE	Budgeted Pos.	Budgeted 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	3	3.00	3	3.00	0	0.00
Internal Auditor 2	OR05	10551	2	2.00	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			12	12.00	12	12.00	12	12.00	0	0.00

Department Totals			12	12.00	12	12.00	12	12.00	0	0.00
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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.

Integrity Hotline and Innovation Suggestion Box Program

The purpose of the Integrity Hotline and Innovation Suggestion Box Program is to provide anonymous communication reporting products to employees, vendors and citizens so instances of fraud, waste and abuse are deterred. Additionally, suggestions for improvement are referred to policymakers, and departments and agencies.

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.