



**A Report to the  
Audit Committee**

**Mayor**  
Freddie O'Connell

**Davidson County Agricultural  
Extension Director**  
Andy Lantz

**Audit Committee Members**

Burkley Allen  
Tom Bates  
Kevin Crumbo  
Angie Henderson  
Courtney Johnston  
Matthew Scanlan

# Recommendations Follow-Up – Audit of the Davidson County Agricultural Extension Office

October 17, 2024

Metropolitan  
Nashville  
Office of  
Internal Audit

## EXECUTIVE SUMMARY

October 17, 2024



### Why We Did This Audit

To evaluate management's implementation of previous audit recommendations as of September 25, 2024.

### What We Recommend

Management should continue efforts to implement the remaining open recommendations.

# Audit Recommendations Follow-Up – Audit of the Davidson County Agricultural Extension Office

## BACKGROUND

---

On September 7, 2022, the Office of Internal Audit issued the Audit of the Davidson County Agricultural Extension Office. The audit report included six recommendations. All six 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.

## OBJECTIVES AND SCOPE

---

The objectives of this follow-up audit were to determine if the recommended actions or an acceptable alternative were implemented.

The scope of the follow-up audit included six accepted recommendations that management reported as implemented.

## WHAT WE FOUND

---

Of the six recommendations, three recommendations were fully implemented, and three recommendations were not implemented. Details of the implementation statuses can be seen in **Appendix A**.

## AUDIT FOLLOW-UP RESULTS

---

The initial audit report encompassed all activity of the Davidson County Agricultural Extension Office between January 1, 2020, and December 31, 2021. The audit report included six recommendations. All six recommendations were accepted by management for implementation.

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- Circumstances have so changed that the recommendation is no longer valid.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.

The scope of the follow-up audit included the six accepted recommendations that management reported as implemented. Of the six accepted recommendations, three recommendations were fully implemented, and three recommendations were not implemented. Details of the implementation statuses and updated implementation dates, if applicable, can be seen in **Appendix A**.

## METHODOLOGY

---

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

- Interviewed management regarding implementation efforts.
- Reviewed a sample of classes held within the last year in the SUPER system.
- Reviewed advertising for foreign language assistance available within Davidson County.
- Evaluated internal controls currently in place.
- Considered risk of fraud, waste, and abuse and information technology risks.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our observations and conclusions based on our audit objectives.

## AUDIT TEAM

---

Jim Carson, CIA, CFE, In-Charge Auditor

Seth Hatfield, CPA, CIA, CFE, CCFO, Quality Assurance

Lauren Riley, CPA, CIA, CFE, ACDA, CMFO, Metropolitan Auditor

## APPENDIX A – PRIOR RECOMMENDATIONS AND IMPLEMENTATION STATUS

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

**Table 1**

Recommendation Implementation Status	
<b>Implemented / Closed</b>	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.
<b>Partially Implemented / Open</b>	The department or agency provided some evidence to support implementation progress but not of all elements of the recommendation were implemented.
<b>Not Implemented / No Longer Applicable</b>	The department or agency did not implement a recommendation because: a) of lack of resources; b) an alternative action was taken that achieved the intended results; c) circumstances have so changed that the recommendation is no longer valid.

The following are the audit recommendations made in the original audit report dated September 7, 2022, and the current implementation status of each recommendation based on our review of information and documents provided by the Davidson County Agricultural Extension Office.

Recommendation	Implementation Actions	Outstanding Issues	Implementation Status
<p><b>A.1</b> – Compare actual outcomes to goals within annual impact statements. Include conclusions drawn based on the comparisons.</p> <p><b>Assessed Risk Level: Medium</b></p>	<p>No actions have been completed by the Davidson County Agricultural Extension Office.</p>	<p>A comparison of actual outcomes to goals within impact statements has not been completed. Current Davidson County Agricultural Extension Office Director stated the comparison will be completed by January 31, 2026.</p>	<b>Not Implemented</b>
<p><b>A.2</b> – Perform year over year analysis of outcomes for multiyear programs. Include the analysis in evaluation of programs offered.</p> <p><b>Assessed Risk Level: Medium</b></p>	<p>No actions have been completed by the Davidson County Agricultural Extension Office.</p>	<p>A year over year analysis of outcomes for multiyear programs has not been completed. Current Davidson County Agricultural Extension Office Director stated the comparison will be completed by January 31, 2025.</p>	<b>Not Implemented</b>

## APPENDIX A – PRIOR RECOMMENDATIONS AND IMPLEMENTATION STATUS

Recommendation	Implementation Actions	Outstanding Issues	Implementation Status
<p><b>B.1</b> – At least annually, map out program locations and determine areas underserved. Determine new program locations within those areas to ensure citizens have access to services.</p> <p><b>Assessed Risk Level: Medium</b></p>	<p>The Director stated a map in the office was used to show all classes and evaluated accessibility to all areas. A sample of projects from the last year were reviewed. The classes were not included on the map of programs locations within Davidson County.</p>	<p>Current Davidson County Agricultural Extension Office Director stated the comparison will be completed by December 31, 2024.</p>	<p><b>Not Implemented</b></p>
<p><b>C.1</b> – Ensure class participant information is obtained either directly by the department or through third-party sponsors. Note if any participants decline to provide information.</p> <p><b>Assessed Risk Level: Medium</b></p>	<p>Class participation data for a selection of four programs from the past year were reviewed. The participant information was recorded and maintained in the SUPER system.</p>	<p>None</p>	<p><b>Implemented / Closed</b></p>
<p><b>C.2</b> – Maintain a comprehensive list of programs offered, locations, cost, and all other pertinent information. If information cannot be maintained in SUPER, determine another appropriate method for documenting.</p> <p><b>Assessed Risk Level: Medium</b></p>	<p>A sample of four programs was verified against the complete program list. All relevant details were maintained in the SUPER system.</p>	<p>None</p>	<p><b>Implemented / Closed</b></p>
<p><b>D.1</b> – Establish a policy for requesting non-English language programs and post it publicly in multiple languages.</p> <p><b>Assessed Risk Level: Low</b></p>	<p>Interpretation and translation services were available and advertised both on the internet and in the office, as well as public bulletin boards. The UT Extension Limited English Proficiency policy was provided and reviewed.</p>	<p>None</p>	<p><b>Implemented / Closed</b></p>