



**A Report to the
Audit Committee**

Mayor
David Briley

**Executive Director Human
Relations Commission**
Melody Fowler-Green

Audit Committee Members
John Cooper
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Internal Audit

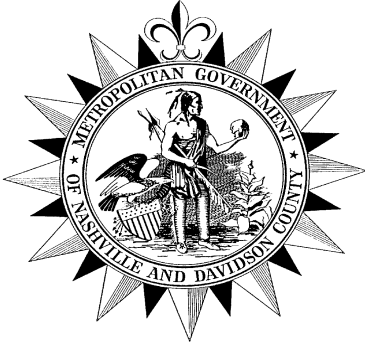
**Follow-Up on the Audit of Human
Relations Commission**
(Report Issued April 5, 2017)

December 6, 2018

Follow-Up on the Audit of Human Relations Commission

EXECUTIVE SUMMARY

December 6, 2018



Why We Did This Audit

This follow-up audit was included on the 2018 Annual Internal Audit Work Plan to provide assurance management's implemented corrective action plan remedies the matters identified in the April 5, 2017, internal audit of the Human Relations Commission.

What We Recommend

There is no recommendation at this time.

BACKGROUND

The Office of Internal Audit conducted an audit of the Human Relations Commission in 2017.

The objectives of that audit were to determine if:

- Controls are in place to ensure the financial activities of the Human Relations Commission follow applicable Metropolitan Nashville Government policies.
- Operational activities at the Human Relations Commission conform to its mission stipulated by the Metropolitan Nashville Code of Laws.

The audit report included three recommendations for improving the Human Relations Commission that were accepted by management.

OBJECTIVES AND SCOPE

The objective of this follow-up audit is to determine if management's action plans for the prior audit report recommendations are completed.

The audit scope covers the status as of October 31, 2018, for the three accepted recommendations included in the April 5, 2017, *Audit of the Human Relations Commission* report.

WHAT WE FOUND

All three recommendations in the last audit are fully implemented. Details of the implementation status can be seen in **Appendix A**.

PRIOR RECOMMENDATIONS AND STATUS

Starting in late 2016, the Human Relations Commission no longer has credit card purchases due to the cancelation of their Fifth Third bank credit card. All procurement needs are authorized and approved by management and payments for purchases are handled by Metropolitan Nashville Government Payment Services.

The Human Relations Commission developed and implemented a Departmental Policies Manual which adopts Metropolitan Nashville Government financial policies. A policy for executive transition was also developed and implemented for the incoming Director to acknowledge existing office administrative policies and to ensure compliance with Metropolitan Nashville Government policies.

Out of the 335 purchases between January 1, 2017, and October 31, 2018, all 41 purchases reviewed totaling \$103,331 (70 percent of the \$147,623 total purchases) complied with Metropolitan Nashville Government financial policies. Also, all 4 of the 25 mileage/parking reimbursements reviewed complied with Metropolitan Nashville Government financial policies.

Employee compensatory time is tracked in an excel worksheet, reviewed, and approved by the Director of the Human Relations Commission. Leave time is authorized and approved by the Director and tracked through payroll. The Director of the Human Relations Commission periodically prints out the balance of employee's leave time for employees to review its accuracy.

All three internal audit recommendations are fully implemented. (See **Appendix A.**)

GOVERNMENT AUDITING STANDARDS COMPLIANCE

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.

METHODOLOGY

To accomplish our audit objectives, we performed the following steps:

- Interviewed key personnel within the Metro Human Relations Commission.
- Reviewed and analyzed documentation presented by management as evidence of completion.

AUDIT TEAM

Nan Wen, CPA, In-Charge Auditor

Mark Swann, CPA, CIA, CISA, ACDA, Metropolitan Auditor

APPENDIX A – PRIOR RECOMMENDATIONS AND IMPLEMENTATION STATUS

Recommendations	Proposed Completion Date	Status
<p>A.1 Either revise its current Rules and Procedures or adopt a separate Office Administrative Policy, for its executive office to comply with all Metropolitan Nashville Government’s fiscal management policies, information security policies, and Civil Service Rules.</p>	<p>September 4, 2017</p>	<p>Implemented. An Office Administrative Policy Manual was completed to comply with Metro policies.</p>
<p>A.2 Establish a procedure to ensure that every new administration of the executive office should acknowledge the Administrative Policy, and its compliance with Metropolitan Nashville Government’s policies.</p>	<p>September 4, 2017</p>	<p>Implemented. An Executive Transition Policy was in place to ensure the new administration’s compliance with Metro policies.</p>
<p>B.1 Consistently record case information required by the Rules and Procedures such as case descriptions and actions taken.</p>	<p>December 4, 2017</p>	<p>Implemented. A detailed procedure addresses this in the Office Administrative Policy Manual and correspondent functions were developed and implemented in the Case Management Application.</p>



One City for All People

December 5, 2018

Melody Fowler-Green
Executive Director

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Metropolitan Auditor
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Dr. Marisa Richmond

Linda Robinson

Rev. Davie Tucker

Irwin Venick

Dear Mark:

Thank you for sharing the draft final report of the internal audit of the Metro Human Relations Commission. I have had an opportunity to review it and I agree fully with the conclusions your office has reached.

I want to take this opportunity to thank you and your staff for your work on the audit. The recommendations were fully implemented and I am confident that the changes will serve as an enduring improvement on our institutional practices. It was also a pleasure working with your office.

/s/ Mel Fowler-Green
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