

A scenic photograph of a pond with trees in autumn foliage reflected in the water. The top of the image features a yellow banner with white text. The background shows a line of trees with vibrant orange and yellow leaves, with a few evergreens interspersed. The water in the foreground is calm, creating a clear reflection of the trees and sky above.

**METROPOLITAN NASHVILLE OFFICE OF INTERNAL AUDIT
REFLECTING ON FIVE YEARS OF SERVICE**

INTERNAL AUDIT PERFORMANCE REPORT

November 1, 2011 through October 31, 2012

Report to Metropolitan Nashville Audit Committee

Members of the Metropolitan Nashville Audit Committee
Metropolitan Government of Nashville and Davidson County
Metro Courthouse
Nashville, TN 37201

Members of the Metropolitan Nashville Audit Committee:

The Metropolitan Nashville Office of Internal Audit is pleased to present its performance report highlighting accomplishments and audit work completed between November 1, 2011, and October 31, 2012.

The office completed 17 audit projects and eight investigation projects during this period. The most significant audit efforts were expended on the audits of the Criminal Court Clerk's Office, Davidson County Clerk's Office, Music City Convention Center Construction Project, Metropolitan Nashville Public Schools Payroll, Public Works Contract Monitoring, and Nashville Hospital Authority Billings.

The office continues to help the Metropolitan Nashville Government build better communities by fostering trust through:

- ⇒ Independent assessment of financial and operational safeguards to determine what is working or what is not working
- ⇒ Perceptive recommendations to improve accountability and delivery of government services
- ⇒ Objective investigations of fraud, waste and abuse

The content for these reports can be found at www.nashville.gov/internal_audit. Key objectives are summarized beginning on page 7. Please reflect on the breadth of audit coverage accomplished over the past five years on page 13. This office along with the members of the Metropolitan Nashville Audit Committee continues to work on defining the audit universe for the Metropolitan Nashville Government and appreciates suggestions on potential functions, processes, or areas needing audit attention.

I hope you enjoy this report and will contact us with any questions or issues related to the Metropolitan Nashville Office of Internal Audit.

Sincerely,

Mark S. Swann

Mark S. Swann
Metropolitan Auditor

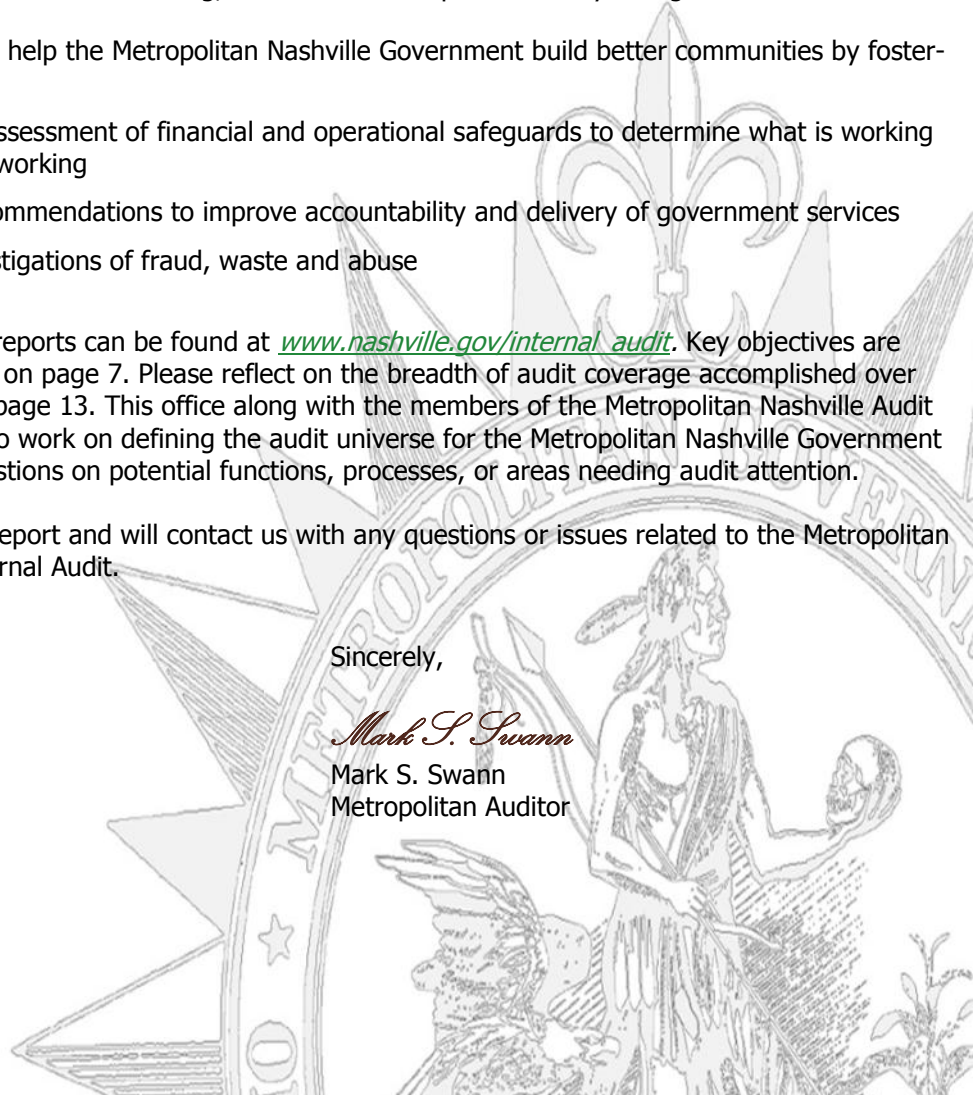




TABLE OF CONTENTS

OUR ACCOMPLISHMENTS	1
OUR MISSION	1
OUR VISION	1
REPORTING STRUCTURE	2
METROPOLITAN NASHVILLE AUDIT COMMITTEE	2
METROPOLITAN NASHVILLE AUDIT COMMITTEE MEMBERS	3
PROMOTING NASHVILLE	3
RISK GUARDS	4
ORGANIZATIONAL IMPAIRMENTS	4
INTERNAL AUDIT STAFF	5
PROFESSIONAL CREDENTIALS	5
PROFESSIONAL ORGANIZATIONS	6
PROFESSIONAL CONTINUING EDUCATION	6
SUMMARY OF PERFORMANCE AUDIT PROJECTS	7
OFFICE OF INTERNAL AUDIT FIVE YEAR AUDIT COVERAGE MAP	13
WHAT DO INTERNAL AUDITORS DO	14
INTERNAL AUDIT WORK EFFORT	14
AUDIT RECOMMENDATIONS IMPLEMENTATION STATUS.....	15
METRO NASHVILLE INTEGRITYLINE.....	16
CONTACT INFORMATION.....	18

Our Accomplishments

- Helped reestablish public trust by completing internal audits of the Criminal Court Clerk’s Office, Davidson County Clerk’s Office and Metropolitan Nashville Public Schools custodial and grounds keeping outsourcing contract monitoring.
- Provided assurance that the administration of the Owner Controlled Insurance Program (OCIP) for the Music City Convention Center construction project was working as intended.
- Identified 239 recommendations for improving Metro Nashville processes.
- Issued seventeen audit reports which apprised management of processes and control safeguards that are working as intended or need additional attention for:
 - ◇ \$500 million in Metropolitan Nashville Public Schools annual payroll expenses.
 - ◇ \$210 million in gross charges for Metropolitan Nashville Hospital Authority’s annual revenues.
 - ◇ \$119 million in annual collections in the Davidson County Clerk’s Office.
 - ◇ \$28 million for Metropolitan Transit Authority annual procurements and payments.
 - ◇ \$22 million for Metropolitan Nashville Public Schools custodial and grounds keeping services.
 - ◇ \$21 million in Public Work’s contract services.
 - ◇ \$11 million in Criminal Court Clerk’s Office annual revenue and expense.
 - ◇ Information technology risk management through certificate services.
- Completed eight investigation reports.
- Continued use of technology in audit tasks with four percent fund investment in audit analytic software. Initial continuous auditing script identified 90 potential duplicate payments ranging between \$1 thousand and \$130 thousand for follow-up by the Finance Department.
- Accommodated management request to perform hotel occupancy tax audits. Initial pilot audit project identified \$18 thousand in taxes, penalties and interest claims.
- Provided support for four Metropolitan Nashville Audit Committee oversight meetings.
- Hosted Association of Local Government Auditors regional fall training session.

Our 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 Government of Nashville and Davidson County.

Our Vision

To be regarded as a valued resource by Council, Metropolitan Nashville management, staff and our audit clients by:

- Applying audit work effort commensurate with perceived risk.
- Consistently identifying significant issues so there are “no surprises”.
- Creating continuous “early warning” control monitoring mechanisms.
- Improving the transparency of Metro Nashville operations.
- Educating the Metro Nashville community on the importance of effective internal control measures and risk management.
- Pursuing professional advancement and sharing knowledge and experience with Metro Nashville management and our peers.



Reporting Structure



Metropolitan Nashville Audit Committee

The Office of Internal Audit reports directly to the Metropolitan Nashville Audit Committee. This reporting structure fully complies with independence standards required by the American Institute of Certified Public Accountants, the Institute of Internal Auditors and United States Government Accountability Office.

The Office of Internal Audit strives to meet the Committee’s expectations for integrity, objectivity, and independence by applying professional auditing standards to all engagements. This office is committed to functioning professionally and efficiently in all business matters.

The annual report presented to the Metropolitan Nashville Audit Committee is a way for the office to provide highlights and accomplishments of the audit activities that took place during the prior fiscal year.

In addition to the annual report the Metropolitan Auditor meets with the Metropolitan Nashville Audit Committee quarterly to discuss audit reports released during the prior quarter. The committee also approves the annual internal audit work plan.

Meeting agendas and minutes are posted on the Office of Internal Audit’s website.

Metropolitan Nashville Audit Committee Members

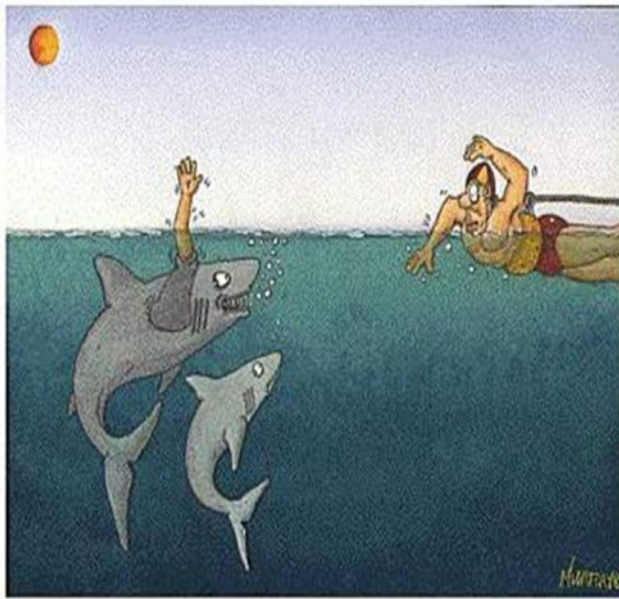
- ◇ Diane Neighbors—Vice Mayor
- ◇ Jacobia Dowell—Council Representative
- ◇ Steve Glover—Council Representative
- ◇ Rich Riebeling—Director of Finance
- ◇ Bob Brannon—Nashville Chapter of the Tennessee Society of CPAs
- ◇ Brack Reed—Nashville Area Chamber of Commerce

Promoting Nashville

In partnership with the Association of Local Government Auditors, the Office of Internal Audit will be hosting the 2013 Annual Conference here in Nashville at the downtown Hilton location. The Office of Internal Audit worked with several local businesses to ensure the conference participants would find our city pleasant and desire to visit again.

This opportunity allows the office to promote the city we work for and to continue to professionally develop staff to ensure quality audits are being conducted.





"SEE SON....THIS IS WHY I SAVE THESE BITS."



Risk Guards

You should take comfort in the Metro Nashville municipal government because a second set of eyes is carefully watching Metro Nashville operations. The Metropolitan Nashville Audit Committee along with the Office of Internal Audit and Metro Nashville's external auditor, Crosslin & Associates, like the lifeguards at the beach, are constantly scanning the horizon for dangerous situations, such as breakdowns in management internal controls that may lead to financial misstatement, fraud, waste or abuse of government resources.

Other groups helping identify emerging risks include:

- State of Tennessee Comptroller's Audit Divisions
- Office of Financial Accountability within the Metropolitan Nashville Finance Department
- Metropolitan Nashville Public Schools Internal Audit
- Metropolitan Nashville Airport Authority Internal Audit
- Nashville Electric Services Internal Audit
- State of Tennessee and United States Government grant compliance reviewers

Organizational Impairments

There were no unwarranted restrictions on the staffing of the internal audit activity or on access by internal auditors to organization activities, records, property, and personnel during this period.

Internal Audit Staff



Mark Swann, CPA, CIA, CISA, ACDA
Metropolitan Auditor
Abilene Christian University,
BBA-Accounting



Carlos Holt, CPA, CFF, CIA, CFE, CGAP
Audit Manager
Columbia College, BA Business/Finance, BS Accounting;
Central Michigan University,
MS-Administration



Bill Walker, CPA, CIA
Senior Auditor
Middle Tennessee State University,
BS-Public Administration



Joe McGinley, CISSP, CISA
Senior Auditor
Washington University, BS-Systems
and Data Processing; St. Louis University,
MBA



Qian Yuan, CISA, ACDA
Internal Auditor II, Western Kentucky
University, BS-Accounting;
Western Kentucky University,
MS-Computer Science



Sharhonda Cole, CFE
Internal Auditor II
Tennessee State University,
BS-Business Administration;
Jacksonville State University,
MPA



Tracy Carter, CFE
Internal Auditor II
University of Tennessee at Knoxville,
BS-Accounting and Finance



Jack Henry, CPA, CGFM
Internal Auditor I
Western Kentucky University
BS-Accounting/Business Administration

Former Internal Auditors



Mel Marcella, CPA, CIA, CISA, CFE, CMA
Senior Auditor
Murray State University, BS-Accounting;
Tennessee Technology University,
MBA *Resigned November 2012*



Roxanne Caruso, CIA
Senior Auditor
University of Massachusetts,
BS-Management; Lipscomb University,
MBA *Resigned August 2012*

- | | |
|---|--|
| CPA - Certified Public Accountant | CGAP - Certified Government Auditing Professional |
| CIA - Certified Internal Auditor | CISA - Certified Information Systems Auditor |
| CFE - Certified Fraud Examiner | CISSP - Certified Information Systems Security Professional |
| CMA - Certified Management Accountant | ACDA - ACL Certified Data Analyst |
| CFF - Certified in Financial Forensics | CGFM - Certified Government Financial Manager |

Professional Credentials

The Office of Internal Audit follows the professional standards of the United States Government Accountability Office. Accordingly, the Office of Internal Audit and its individual auditors hold various professional licenses and certifications, and are members of many prestigious professional audit and accounting associations.

Our membership and participation in professional associations allows us to be updated on relevant issues in business and industry with regard to accounting trends and developing best practices. Continued participation in these organizations keeps our staff refreshed and responsive to the needs within our government.

Professional Organizations



As the internal audit profession's recognized authority, The Institute of Internal Auditors is committed to improving internal audit activities worldwide. The Office of Internal Audit has an annual group membership with the Institute of Internal Auditors (IIA). Three of our staff members are Certified Internal Auditors.

The Office of Internal Audit has an annual group membership with the Association of Local Government Auditors (ALGA). ALGA is a professional organization committed to supporting and improving local government auditing through advocacy, collaboration, education, peer reviews, and training, while upholding the highest standards of professional ethics. Three auditors attend the ALGA 2012 annual conference. **Nashville will be hosting the ALGA 2013 annual conference.**



The Association of Certified Fraud Examiners (ACFE) has become the largest anti-fraud organization in the world and is the premier provider of anti-fraud training and education. Together with nearly 50,000 members, the ACFE is reducing the incidence of fraud. Three staff members are Certified Fraud Examiners.

The Information System Audit and Control Association (ISACA) is a pace-setting global organization for information governance, control, security, and audit professionals. Three staff members are Certified Information Systems Auditors.



In addition to these organizations, we have staff participating in the American Institute of Certified Public Accountants, Tennessee Society of Certified Public Accountants, Government Financial Officers Association, Association of Government Accountants, and the Information Systems Security Association.

Professional Continuing Education

Education seminars expanded our knowledge in the following disciplines:

- Local government risk and audit issues sponsored by the Association of Local Government Auditors.
- Fraud trends and awareness sponsored by the Middle Tennessee Association of Certified Fraud Examiners.
- Accounting trends and issues sponsored by the Tennessee Society of Certified Public Accountants, the Tennessee Comptroller's Office and the Southeastern Intergovernmental Audit Forum.
- Statistical Sampling for Auditing in-service training by Solutions Training Group.
- Technical skills such as statistical sampling, report writing, Analytical Command Language, leadership, and fraud investigations by recognized experts in their respective fields.

Summary of Performance Audits



Music City Convention Center Construction Project (12/19/2011 and 8/14/2012)

Audits of the \$585 million Music City Convention Center construction project were conducted to review diversity business enterprise processes and controls, distribution of project management tasks, local and statewide labor participation, and administration of the **\$5.6 million** Owner Controlled Insurance Program (OCIP).

Key Objectives:

- Overall, was the OCIP administered effectively by the Convention Center Authority Project Management and Development Staff and the OCIP Administrator?
- Were there any observed gaps in the project management process?
- Was there adequate support for reported diversity business enterprise payment distributions?
- Were local and statewide labor participation expectations being achieved?

Information Technology Services Certificate Services (10/19/2012)

Certificate services are essential in helping to establish trust within our digital world. Certificates are used to identify individual computer users, devices, internet sites and helps with providing secure encrypted computer communications. This confidential audit was conducted because of the importance certificate services play in the information security fabric for Metropolitan Nashville.



Metropolitan Transit Authority Procure to Pay Process (8/10/2012)

The Office of Internal Audit audited the procure-to-pay process at the Metropolitan Transit Authority. Total payments reviewed exceeded **\$67 million**.

Key Objectives:

- Were controls in place to properly manage the Procurement-to-Pay process?
- Were policies and procedures followed on all purchases, for both contracted and non-contracted purchases?
- Were vendor invoice payments complete, accurate, and reflective of actual transactions?





**Public Health Department's
Drug Inventory (8/10/2012)**

Controls and process pertaining to drug inventory management at the Metropolitan Public Health Department were audited. Audited expenditures related to this program were in excess of **\$640 thousand**.

Key Objectives:

- Drug inventory accountability
- Handling of expired drugs
- Drug storage security



**Fire Department
Drug Inventory (10/26/2012)**

The controls and process pertaining to drug inventory management at the Nashville Fire Department were audited. Audited expenditures related to this program were in excess of **\$1.6 million**.

Key Objectives:

- Drug inventory maintenance
- Drug inventory record keeping
- Drug storage security
- Drug disposal



**Juvenile Court Clerk
(8/9/2012)**

The Office of Internal Audit audited the controls and processes of the operations of the Juvenile Court Clerk's Office. The audit reviewed three significant areas of the office: the effectiveness of operations, the revenue cycle and the status of recommendations made on a prior audit of the Juvenile Court Clerk's Office. Audited child support and fees collected were in excess of **\$7.5 million** for the period.

Key Objectives:

- Was the Juvenile Court Clerk's Office effectively meeting the needs of stakeholders?
- Were collected fines, fees and commissions recorded, safeguarded, deposited and forwarded to authorized entities accurately, completely and timely?
- Were recommendations from the prior audit implemented?





Davidson County Register of Deeds (4/12/2012)

The audit focused on the revenue, procurement, and payroll cycles. Additionally, the audit reviewed a significant information technology system, the Document Technology System. The audit reviewed **\$3.9 million** collected in fees and over **\$2.9 million** in expenditures annually.

Key Objectives:

- Were revenue receipts received at the Register of Deeds complete and accurately captured in the Document Technology System and accounting records?
- Were payroll expenditures complete and accurately stated in the accounting records?
- Were expenditures accurately recorded, reasonable, prudent and related to the operations of the office?



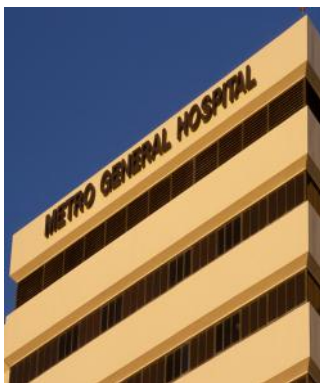
Metropolitan Nashville Public Schools Custodial Outsourcing (8/15/2012)

A performance audit of the Metropolitan Nashville Public School (MNPS) system's outsourcing of custodial and ground keeping operations to the GCA Service Group was conducted. The contract is in excess of **\$22 million** a year for five years.

Key Objectives:

- Were the expected financial benefits of outsourcing custodial and ground keeping services realized?
- Were there any unforeseen cost associated with outsourcing custodial and ground keeping services?
- Were service level expectations for outsourcing custodial and ground keeping services realized?

Metropolitan Nashville Hospital Authority's Revenue (6/28/2012)



An audit of the Metropolitan Nashville Hospital Authority's key revenue cycle was performed. Gross charges for services in the audit period were **\$218 million**.

Key Objectives:

- Charge Description Master maintenance procedures
- Charity/Indigent Care revenue recognition
- Prisoner/Inmate Care revenue recognition
- Rental revenue recognition



**Metro Parks and Recreation
Golf Operations Division
(05/22/2012)**

An audit was performed of the Golf Operations Division at the Metro Parks and Recreation Department. The audit reviewed **\$8 million** collected in fees and over **\$9.1 million** in expenditures.

Key Objectives:

- Were golf operations efficient?
- Were internal cost accounting reports reliable for management decision making?
- Were all fee reductions and waivers in compliance with approved Board policy?



**General Sessions Court Probation Department Agreed-Upon Procedure
(9/27/2012)**

Agreed-upon procedures were performed for the General Sessions Court Probation Office to review revenue collection and other related procedures.



**Metropolitan Nashville Public Schools Payroll Process
(3/27/2012)**

A performance audit of the processes and controls in place related to the payroll process for Metropolitan Nashville Public Schools was conducted. Payroll expense for the time period audited exceeded **\$1 billion**.

Key Objectives:

- Were EnterpriseOne payroll entry privileges limited to authorized personnel?
- Were payroll process controls working as intended to prevent fraudulent or improper payments and gross errors?
- Were leave benefits provided, used and recorded in accordance with the teachers leave policy and the support personnel leave policy?



Davidson County Clerk's Office (1/26/12)

An audit was conducted at the Davidson County Clerk's Office. Concurrently, the Tennessee Bureau of Investigation and the State of Tennessee Comptroller's Division of County Audit reviewed concerns raised by local media reports. Revenue collected in the two years reviewed exceeded **\$250 million** with related expenditures of **\$8.4 million**.

Key objectives:

- Were taxes and fees recorded, safeguarded, deposited and forwarded to authorized entities?
- Was sourcing for services and goods conducted to promote maximum competition for best values?
- Were Metropolitan Nashville Procurement laws, regulations, and policy being practiced?
- Were expenditures for running the office aligned with the service delivery objectives?



Office of the Criminal Court Clerk (12/20/2011)

An audit of the processes and controls in place at the Office of the Criminal Court Clerk was conducted. Revenue collected in the audit period exceeded **\$20 million** with related expenditures of **\$16.9 million**.

Key objectives:

- Was reported revenue complete, accurate and recorded timely?
- Were controls in place to ensure that expenditures were made for legitimate purposes and were in compliance with Metro Nashville's Procurement Code?
- Were the department's fixed assets properly accounted for and adequately safeguarded?

Motor Fuel Usage (10/26/12)

A performance audit of Metro Nashville's motor fuel usage managed by the Office of Fleet Management within the Department of General Services was conducted. Three years of motor fuel demand exceeded 9 million gallons costing **\$23 million** for the audit period.

Key Objectives:

- Was all motor fuel purchased, received, pumped and inventory on-hand accounted for?
- Were motor fuel storage sites physically safeguarded?
- Was motor fuel purchased for Metro Nashville facilities purchased at competitive prices?
- Were payments received by the Office of Fleet Management complete and accurate?





**Public Works Contract Monitoring
(10/02/2012)**

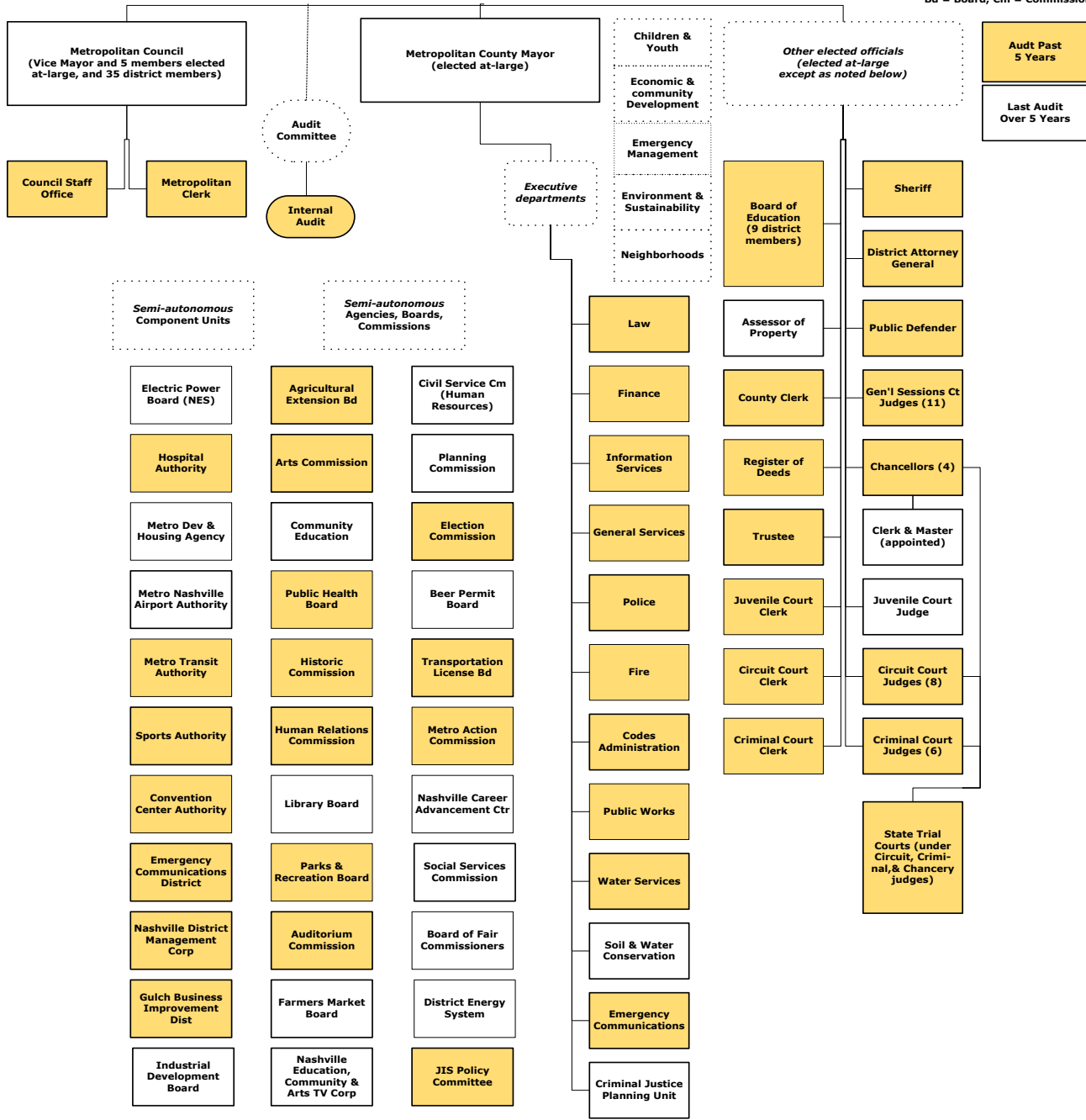
Metro Nashville Public Works contract monitoring was audited for four vendors. Payments to those vendors exceeded **\$21.1 million**.

Key Objectives:

- Were contracts awarded in conformance with the Procurement Code?
- Did invoice amounts conform to terms of the contract?
- Have goods and/or services been delivered on expired contracts?
- Were contracts terms such as prevailing wage rates, payments to subcontractors, insurance and bond requirements monitored?

Office of Internal Audit – Five Year Audit Coverage Map

Abbreviations, Key, and Notes
Bd = Board, Cm = Commission



Funds Held In Trust

Circuit Court Clerk	Clerk & Master	Criminal Court Clerk	Juvenile Court Clerk	Davidson County Employees' Retirement	Metro Employees' Benefit Trust	Employees' Pension & Insurance	Metro Employees' Flex Benefits Plan
Sold Property Tax Recv	Sheriff Work Release & Inmate	Planning Performance Bonds		Teachers' Retirement Plan	Closed City Plan	Teachers' Civil Services and Pension	Education Flex Benefits Plan

Fiduciary Funds

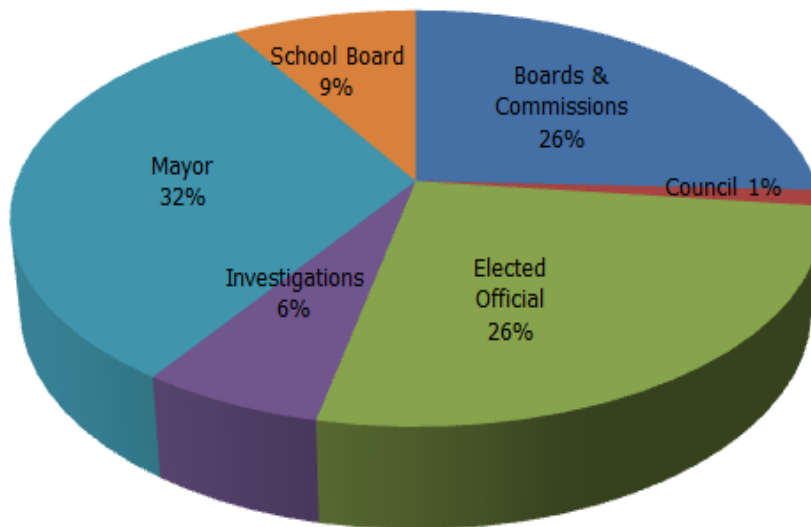
Semi-autonomous Advisory/Appeal Boards		Beautification Bureau	CATV Special Committee	Public Records Commission	Charter Revision Committee	Safety Advisory Board	Health & Higher Education Facilities Bd
Tourist Commission	Board of Equalization	Fire & Building Codes Board	Plumbing Examiners Bd	Electrical Examiners Bd	Housing Code Appeals Board	Zoning Appeals Board	Historical Zoning Commission

What do Internal Auditors do?

- ◇ Keep an eye on the organization climate
- ◇ Serve as a safety net for an organization
- ◇ Find out what's working and what's not
- ◇ Help organizations do the right thing and accomplish objectives

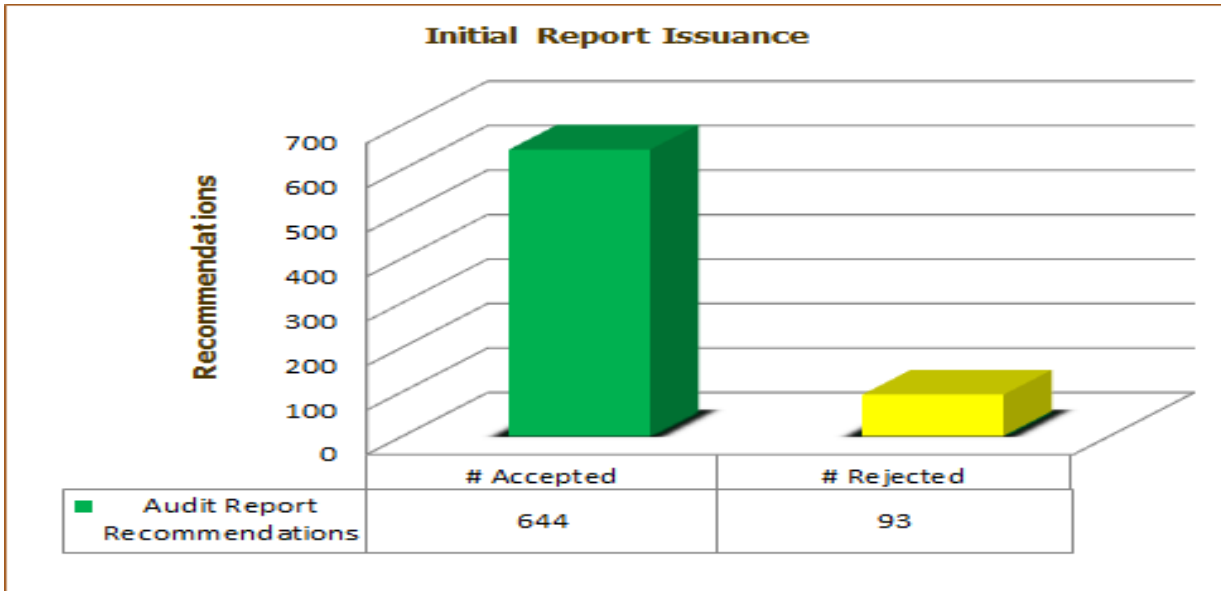


**Internal Audit Work Effort
61,670 Direct Hours
July 2007 to October 2012**



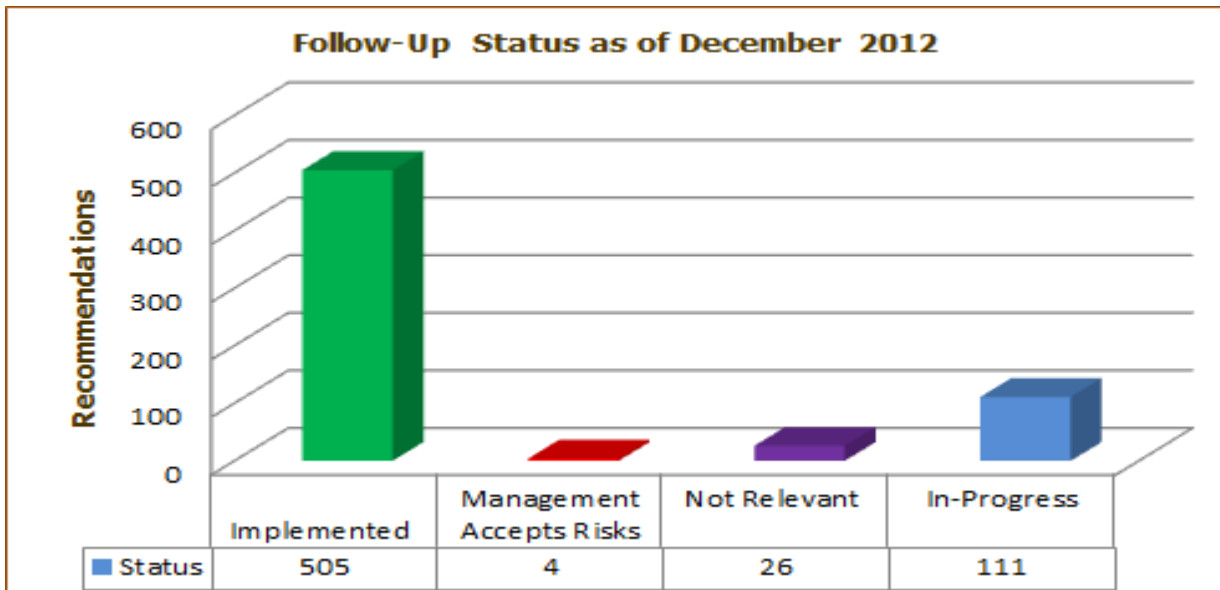
Audit Recommendations Implementation Status

Audits Issued Between April 2007 and October 2012



The Office of Internal Audit issued 70 performance and follow-up audit reports since being reorganized as an independent audit organization in March 2007. The audits identified 737 recommendations for improvement, with 644 **(87%) of the recommendations being accepted** when the report was issued. The Association of Local Government Auditors **benchmark is a 94% acceptance rate**.

Departments were asked to provide implementation status for the accepted audit report recommendations as of December 4, 2012. Out of the **644 accepted recommendations, 505 (78%) were implemented** and 111 recommendation were still in-progress pending corrective action tasks.



In-progress recommendations that have been open in excess of one year totaled 40. Common delays were attributed to the necessity for budget funding or implementation of computer applications.

Got Issues? Try the Metro Nashville IntegrityLine

www.tnwinc.com/MetroNashville

The Metro Nashville IntegrityLine provides a mechanism for both internal and external individuals or organizations to report matters they believe important concerning the Metro Nashville government. The hot-line also provides an avenue for anyone to be able to provide suggestions or ideas to make Metro Nashville better.

MAKE @ DIFFERENCE

You Are the Solution for Maintaining a Safe and Secure Workplace.

Metro Nashville IntegrityLine

Unethical, illegal or irresponsible acts can cause serious loss or harm to an organization, its employees and its customers. That is why it's everyone's responsibility to help prevent these activities. Additionally, anyone can provide a suggestion or idea to make Metro Nashville better. You Make a Difference!

While speaking directly to a manager or supervisor represents the most effective way to report your concerns, our organization also offers an anonymous reporting service that allows you to communicate anonymously via Internet or telephone, 24 hours a day, 7 days a week.

Reporting Types

Some common examples of reports include:

- Suggestions benefiting Metro Nashville
- Conflicts of interest
- Accounting or auditing irregularities
- Theft or fraud
- Disclosure of proprietary information
- Misuse of assets
- Antitrust or competition violations
- Improper dealings with customers or vendors
- Creating or ignoring safety hazards
- Ideas to improve service or save money

SPEAK UP

You may report your concerns or ideas anonymously by contacting The Network.

File a Report Online

Or call toll-free

877-371-0676

24 hours a day, 7 days a week. Anytime, from any location. You DO NOT have to give your name.

Metro Nashville employees should report EEO, Sexual Harassment and Substance Abuse issues to their Department of Human Resources Representative. Citizens should report these issues to the Department of Human Resources at (615) 862-6640.

Upon receipt of the report, The Network will forward the information to our organization for investigation and follow-up. Retaliation of any kind against anyone who reports a concern is a violation of our organization's principles and will not be tolerated.

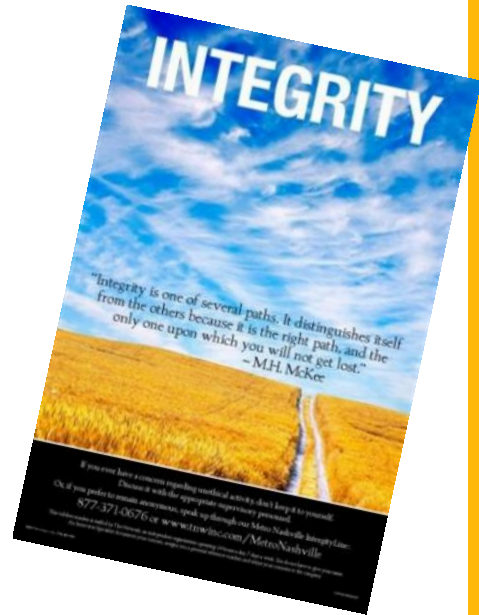
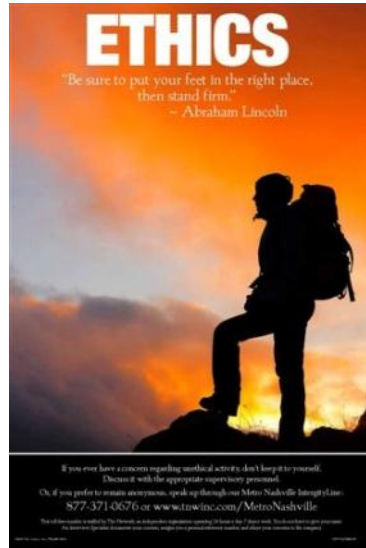
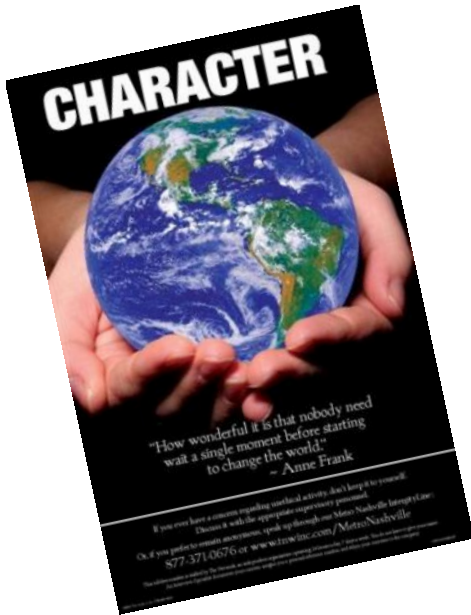
WE BELIEVE EVERY EMPLOYEE SHARES IN THE RESPONSIBILITY FOR PROMOTING A POSITIVE WORKPLACE AND PLEDGING TO MAKE A DIFFERENCE.

Make a Difference is powered by *offbeat Communications*, a service of The Network | © 2011 The Network, Inc. All rights reserved.

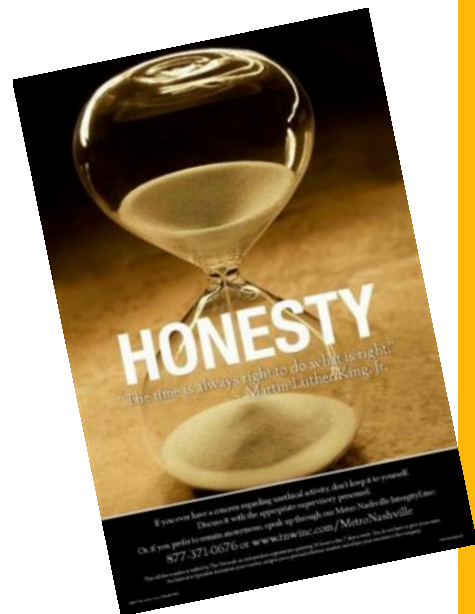
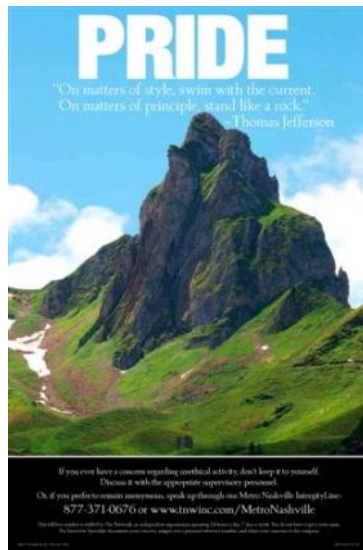
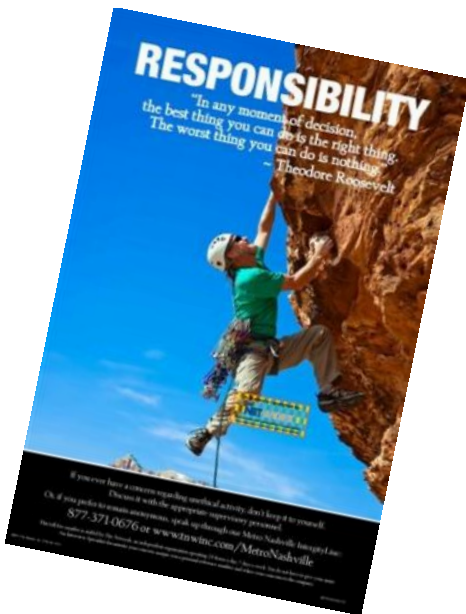
Metro Nashville IntegrityLine Statistics

From November 1, 2011, through October 31, 2012, the Office of Internal Audit received **33 calls on the Metro Nashville IntegrityLine** that required further attention.

After five years of service the Office of Internal Audit is still promoting



Characteristics of a strong workforce



The Network developed different poster designs for the Office of Internal Audit to promote the Metro Nashville IntegrityLine. These posters identify characteristics the office wishes to demonstrate and promote for the Metropolitan Government of Nashville and Davidson County

Metropolitan Nashville & Davidson County

Transparency

The Office of Internal Audit reports directly to the Metropolitan Nashville Audit Committee throughout the year. All final reports are available on the Office of Internal Audit's website. Additionally, access to the Fraud Hotline can be accessed through this website or [www.tnvinc.com/Metro Nashville](http://www.tnvinc.com/Metro) or calling 877-371-0676, 24 hours a day, 7 days a week.

Note: This is a performance report of the Office of Internal Audit achievements and accomplishments and should not be considered an audit report. Generally accepted government auditing standards were not used in the preparation of this report.

WEBSITE

Visit us online: www.nashville.gov/internal_audit

ADDRESS

PO Box 196300
Nashville, TN 37219-6300

PHONE

(615) 862-6110

Pictures included in the report are copyrighted and can only be used for official government purposes. Pictures were obtained from the:

- The Network Inc.
- Metro Nashville Photographer
- Wiki Media
- The various professional organizations
- The United States Government Photos and Images

