

# Office of Internal Audit

## Post-Audit Review 23-02: Public Art

October 2024

**City Auditor**

Stan Sewell, CPA, CGFM, CFE

**Senior Auditor**

Richard Walls, CPA, CIA, CMFO





# OFFICE OF INTERNAL AUDIT

## Stan Sewell, City Auditor

October 17, 2024

To: Mayor Tim Kelly  
City Council Members

Subject: Post-Audit Review of Public Art Audit (Report #23-02)

Dear Mayor Kelly and City Council Members:

Attached is a summary report on the status of audit recommendations in our 2023 Public Art report. The purpose of this report is to confirm whether, and to what degree, management has implemented the recommendations made in the original audit.

The original audit concluded:

1. The Public Art Ordinance, Art Commission Bylaws and Operational Policies and Procedures need updating;
2. Implementation of the art inventory should continue; and,
3. There were purchase card policy violations.

The audit had seven recommendations to address the issues. At the time of this Post-Audit Review, none of the recommendations have been fully implemented. The auditee has not responded to the post audit review requests for status and actions taken.

This Post-Audit Review consisted principally of attempts to inquire of City personnel and to examine various supporting documentation. It was substantially less in scope than an audit in accordance with generally accepted government auditing standards. The evidence obtained provided a reasonable basis for our conclusions; however, had an audit been performed, other matters might have come to our attention that would have been reported to you and our conclusions may have been modified.

Sincerely,

Stan Sewell, CPA, CGFM, CFE  
City Auditor

Attachment

cc:     **Audit Committee Members**  
          **Jermaine Freeman, Chief of Staff**  
          **Mande Green, Chief Operating Officer**  
          **Scott Martin, Administrator Parks & Outdoors**  
          **Carmen Davis, Senior Director of Arts, Culture and Creative Economy**  
          **Jim Arnette, TN Local Government Audit**

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## RECOMMENDATIONS NOT IMPLEMENTED (7)

Recommendation	Actions Taken
1 We recommended Public Art personnel review, comply with and update the public art ordinance, art commission bylaws, and operational policies and procedures.	Auditee has not responded to the post-audit review request for status and actions taken. A review of city ordinances show an update has not been enacted. In addition, a review of art commission minutes indicate updates are in process.
2 We recommended Public Art continue implementation of the art inventory system.	Auditee has not responded to the post-audit review request for status and actions taken. A review of art commission minutes indicates a focus on cataloging. However, no documentation has been provided.
3 We recommended the maintenance data collected in the art inventory system should be utilized to develop a maintenance plan.	Auditee has not responded to the post-audit review request for status and actions taken. A review of art commission minutes indicates a priority list has been developed. However, no documentation has been provided.
4 We recommended the collection listing should be reconciled to the fixed asset listing, the sensitive minor equipment listing and the insurance listing, at least on an annual basis.	Auditee has not responded to the post-audit review request for status and actions taken. A review of art commission minutes indicate the reconciliation is in process.
5 We recommended Public Art follow credit card and travel reporting policies.	Auditee has not responded to the post-audit review request for status and actions taken.
6 We recommended the credit card and travel transactions should be adequately monitored.	Auditee has not responded to the post-audit review request for status and actions taken.
7 We recommended the cardholder and approver should be disciplined and required to take additional training to reinforce purchasing card and travel requirements.	Auditee has not responded to the post-audit review request for status and actions taken. The finance manager indicated he has instructed the cardholder how to allocate credit card charges.

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