

Post-Audit Review 24-01: City Council Clerk

May 2024

City Auditor

Stan Sewell, CPA, CGFM, CFE

Senior Auditor

Jeff Connor, JD, CFE





OFFICE OF INTERNAL AUDIT

Stan Sewell, City Auditor

May 14, 2024

To: Mayor Tim Kelly
City Council Members

Subject: Post-Audit Review of City Council Clerk (Report #24-01)

Dear Mayor Kelly and Councilmembers:

Attached is a summary report on the status of the audit recommendation from the 2024 City Council Clerk audit. The purpose of this report is to confirm whether, and to what degree, the Council Clerk has implemented the recommendation from the audit.

The original audit determined the operations of the Council Clerk substantially complied with all governing provisions of the City Charter and Code, the Tennessee Open Meetings Act (Sunshine Law), and the Council Rules of Operation during the audit period (CY 2023). However, we recommended the Council Clerk update the maps/plats book showing rights-of-way granted by the City. We are pleased to report that our recommendation has been fully implemented.

This Post-Audit Review consisted principally of inquiries of Council Clerk personnel and examinations of 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
Ryan Ewalt, Chief Operating Officer
Julia Bursch, Deputy Chief Operating Officer
Nicole Gwyn, Council Clerk
Jim Arnette, Tennessee Local Government Audit

RECOMMENDATION FULLY IMPLEMENTED (1)

Recommendation	Actions Taken
1 We recommended the Council Clerk, in consultation with the City Engineer, update the maps/plats book showing rights-of-way granted by the City in accordance with City Code § 2-85.	Updates to the map/plat book showing rights-of-way have been completed.

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