

Post-Audit Review 24-05: Telecommuting Program

August 2025

City Auditor

Stan Sewell, CPA, CGFM, CFE

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OFFICE OF INTERNAL AUDIT

Stan Sewell, City Auditor

August 25, 2025

To: Mayor Tim Kelly
City Council Members

Subject: Post-Audit Review of Telecommuting Program (Report #24-05)

Dear Mayor Kelly and City Council Members:

Attached is a summary report on the status of audit recommendations in our December 2024 Telecommuting Program 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 there are fundamental controls for certain aspects of the telecommuting program, but opportunities exist for improvement.

The audit had eight recommendations to improve efficiency and effectiveness of the telecommuting program. At the time of this Post-Audit Review, seven recommendations were not implemented, and one was implemented. Recommendations not implemented are herein reported to the Audit Committee for follow-up, as appropriate.

This Post-Audit Review consisted principally of inquiries of City 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
 Kevin Roig, Chief of Staff
 Mande Green, Chief Operating Officer
 Steven Wilson, Deputy Chief Operating Officer
 Melody Wingfield, Chief Human Resources Officer
 Jerele Neeld, Chief Information Technology Officer
 Anne Robinson, Deputy Chief Information Technology Officer
 Weston Porter, City Finance Officer
 Josh McCutcheon, Manager Financial Operations
 Jim Arnette, TN Local Government Audit

RECOMMENDATIONS NOT IMPLEMENTED (7)

Recommendation	Actions Taken
1 We recommended the Human Resources Department review and update the Telecommuting Policy to clarify the types of telecommuters and to require training. The update can be done in conjunction with updates to the City's Employee Information Guide.	The Telecommuting Policy is currently being reviewed and updated, with a target completion date of year-end.
2 We recommended the Human Resources Department develop a comprehensive training program for telecommuting. This program should aim to equip employees with the necessary skills and best practices to succeed in a remote work environment.	The training program is currently in development and is scheduled for completion by year-end.
4 We recommended the Human Resources Department automate the process for the submission and approval of employee telecommuting agreements. This would ensure all agreements are received by human resources and are in the employee's personnel file.	An Oracle-based solution is under consideration. HR has indicated this option may require significant, and potentially costly, customization from external consultants.
5 We recommended the Human Resources Department review the agreements for completeness and be added as an approver on all telecommuting agreements. This should improve compliance with the telecommuting policy.	As part of the policy update, a semi-annual review and renewal cycle (January 1 and July 1) is under consideration. This cycle would ensure agreements are renewed twice per year. All completed agreements would be forwarded to Human Resources for their review, approval, and final archiving.
6 We recommended the telecommuter and approver be disciplined and required to take training for noncompliance with telecommuting requirements.	Disciplinary action was taken against some telecommuters who didn't comply with the policy. However, a disciplinary process for all non-compliant employees has not been implemented. A new training program is currently being developed and is expected to be completed by the end of the year.

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| <p>7 We recommended DTS expand its information systems and security program to ensure time and attendance logins happen at a valid work location.</p> | <p>DTS and HR are collaborating on the development of this program. DTS has installed software on a substantial number of city devices that can provide location information. They are also testing a system that will require proximity to a city facility to clock in and out.</p> |
| <p>8 We recommended all City employees be required by formal policy to enable and approve requests for geolocation services when accessing City systems.</p> | <p>DTS and HR are collaborating to implement this requirement.</p> |

RECOMMENDATION FULLY IMPLEMENTED (1)

Recommendation	Actions Taken
<p>3 We recommended the Department of Finance & Administration revise the Internal Control Manual to address the effects of telecommuting. The revision can be done in conjunction with updates to the Telecommuting Policy in the City's Employee Information Guide. Consideration should also be given to adding the Internal Control Manual as an addendum to the Employee Information Guide.</p>	<p>Effective July 1, 2025, the City's Internal Control Manual has been updated to include a new section on "Telecommuting and Remote Work Controls." This section outlines objectives and controls to ensure operational continuity, protect City assets and data, and maintain compliance with internal control standards for remote employees.</p>

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