

**Post-Audit Review 19-08:
Clerk to the City Council**

June 2020

City Auditor

Stan Sewell, CPA, CGFM, CFE

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OFFICE OF INTERNAL AUDIT

Stan Sewell, City Auditor

June 11, 2020

To: Mayor Andy Berke
City Council Members

Subject: Post-Audit Review of Clerk to City Council (Audit Report #19-08)

Dear Mayor Berke and City Council Members:

Attached is a summary report on the status of audit recommendations in our 2019 Clerk to City Council audit report. The purpose of this report is to confirm whether, and to what degree, management has implemented the recommendations made in the original audit.

Our audit concluded that the operations of the Clerk to City Council substantially complies with all requirements established by the City Charter, City Code, and Council Rules of Operation. However, we identified two (2) recommendations to strengthen operational controls and minimize noncompliance risk. The City Council Clerk has fully implemented both audit recommendations.

Our Post-Audit Review consisted primarily of interviews with City personnel and examination of supporting documentation. The evidence we obtained provided a reasonable basis for our conclusions. However, the issues discussed in this report are not the result of an audit performed in accordance with generally accepted government auditing standards. Had we performed such an audit, additional issues might have been reported.

Sincerely,

Stan Sewell, CPA, CGFM, CFE
City Auditor

Attachment

cc: Audit Committee Members
Phil Noblett, City Attorney
Nicole Gwyn, Clerk to Council
Jim Arnette, Tennessee Local Government Audit jim.arnette@cot.tn.gov

RECOMMENDATIONS FULLY IMPLEMENTED (2)

Recommendation

1) We recommended the City Council Clerk implement controls and safeguards to ensure franchise records comply with the City Charter and City Code requirements.

2) We recommended the City Council Clerk develop and implement comprehensive written procedures for maintaining Council records, document retention, advertising franchise ordinances, preparing and distributing Council meeting agendas, publishing public meeting notices, recording and preparing Council meeting minutes, and other required functions.

Actions Taken

Staff is assigned to monitor agendas for franchise ordinances. The City Council Clerk will also advertise all future franchise ordinances. Records are up-to-date and stored on the network server for access by all staff persons. Hard copies of records are kept up-to-date in the Clerk's Office for records retention purposes and inspections.

Written procedures have been compiled in a workstation manual for future reference of other clerks and staff members. Documents are stored on the network server for continuous updates as policies and procedures change relative to the required functions of the Clerk's position.

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