



CITY OF KNOXVILLE, TENNESSEE

Office of Internal Audit

Background

The Audit Committee discussed options for a complaint process at various meetings. During 2024 the Administration formulated and implemented a process in 2025. The process was communicated via an Executive Order received by the City Recorder on January 23, 2025 with an effective date of February 15, 2025.

Recommendations

- Recommendation 1
 - The Audit Committee requests a disclaimer be added to the web-based form for reporting and the MyKnoxville App.
 - Fraud, waste, or abuse may be reported using this website, calling 311, using the MyKnoxville App, or to the State of Tennessee (<https://comptroller.tn.gov/office-functions/investigations/fraud-waste-and-abuse.html>).

All credible complaints will be appropriately address and investigated or referred to the appropriate individuals within the City.

You have the option to keep this report 100% confidential, with your anonymity wholly protected.

! Voting Action Item: Yes

- Recommendation 2
 - The Audit Committee clearly expresses expectations of the Fraud, Waste, and Abuse complaint process for the Administration and the Internal Auditor.
 - All Instances and reports of Fraud, Waste, and Abuse shall be supplied to the Internal Auditor and Audit Committee Chair. (Discussion: Vice Mayor)
 - The Internal Auditor will request from an Accela administrator, a report of all Fraud, Waste, and Abuse instances submitted in the Accela system. The Internal Auditor will then reconcile this report with the report given by the City Finance Department to the Audit Committee in conjunction with the report from the Finance Department.

! Voting Action Item: Yes

- Recommendation 3
 - The Audit Committee will review the Fraud, Waste, and Abuse complaint process and make any appropriate recommendations.
 - 1.) Annually until 2030.
 - 2.) Every two years after that beginning with 2032.

! Voting Action Item: Yes

- Recommendation 3
 - Recommendation: The Audit Committee make a recommendation to City Council to codify a Fraud, Waste, and Abuse complaint process after the Audit Committee's annual review in 2029.

! Voting Action Item: Yes

Other

If Audit Committee Members are interested you may visit Director Jenson for a demonstration on how tips are received through the Accela system.

To: City of Knoxville Audit Committee

From: Savannah Kirk
City of Knoxville Internal Auditor
April 16, 2025

CC: n/a

Enclosure: n/a