



**A Report to the  
Audit Committee**

**Mayor**  
Freddie O'Connell

**Nashville General Hospital  
Interim Chief Executive Officer**  
Dr. Veronica Elders

**Audit Committee Members**  
Berkley Allen  
Tom Bates  
Angie Henderson  
Courtney Johnston  
Jenneen Reed  
Matthew Scanlan

**Audit Recommendations Follow-up –  
Audit of the Nashville General  
Hospital Human Resources  
(Initial Report Issued October 28, 2022)**

March 25, 2025

Metropolitan  
Nashville  
Office of  
Internal Audit

## EXECUTIVE SUMMARY

March 25, 2025



### Why We Did This Audit

To evaluate management's implementation of previous audit recommendations as of January 31, 2025.

### What We Recommend

There are no recommendations as management successfully implemented the initial audit recommendations.

# Audit Recommendations Follow-Up - Audit of the Nashville General Hospital Human Resources

## BACKGROUND

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On October 28, 2022, the Metropolitan Nashville Office of Internal Audit issued an audit report on the Nashville General Hospital Human Resources. The audit scope for this engagement covered the period January 1, 2020, through December 31, 2021. The audit report included four recommendations. All recommendations were accepted by management. The Office of Internal Audit guidelines require monitoring and follow-up to ensure that the recommendations assessed as high or medium risk are appropriately considered, effectively implemented, and yield intended results.

## OBJECTIVES AND SCOPE

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The objectives of this follow-up audit were to determine if the recommended actions or an acceptable alternative were implemented.

The scope of the follow-up audit included all four accepted audit recommendations that management reported as implemented.

## WHAT WE FOUND

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The Nashville General Hospital Human Resources has fully implemented all four recommendations. Details of the implementation status can be seen in **Appendix A**.

## AUDIT FOLLOW-UP RESULTS

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The initial audit report encompassed the processes, procedures, and controls regarding Nashville General Hospital Human Resources from January 1, 2020, through December 31, 2021. The audit report included four recommendations, all of which were accepted by management for implementation.

The Office of Internal Audit will close a recommendation only for one of the following reasons:

- The recommendation was effectively implemented.
- An alternative action was taken that achieved the intended results.
- Circumstances have so changed that the recommendation is no longer valid.
- The recommendation was not implemented despite the use of all feasible strategies or due to lack of resources. When a recommendation is closed for these reasons, a judgment is made on whether the objectives are significant enough to be pursued later in another assignment.

The scope of the follow-up audit included all four accepted recommendations that management was to implement. Of the four accepted recommendations, all recommendations were fully implemented. Details of the implementation status and updated implementation dates, if applicable, can be seen in **Appendix A**.

## METHODOLOGY

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To achieve the audit objectives, auditors performed the following steps:

- Reviewed applicable department policies and procedures.
- Reviewed training program material and sign-in sheets.
- Reviewed signed copy of separation letters sent to terminated employees.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our observations and conclusions based on our audit objectives.

## AUDIT TEAM

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Nan Wen, CPA, In-Charge Auditor

Lauren Riley, CPA, CIA, CFE, ACDA, CMFO, Metropolitan Auditor

## APPENDIX A – PRIOR RECOMMENDATIONS AND IMPLEMENTATION STATUS

The following table shows the guidelines followed to determine the status of implementation.

**Table 1**

Recommendation Implementation Status	
<b>Implemented / Closed</b>	The department or agency provided sufficient and appropriate evidence to support the implementation of all elements of the recommendation and the recommendation’s implementation caused or significantly influenced the benefits achieved.
<b>Partially Implemented / Open</b>	The department or agency provided some evidence to support implementation progress but not of all elements of the recommendation were implemented.
<b>Not Implemented or No Longer Implemented</b>	The department or agency did not implement a recommendation because: a) of lack of resources; b) an alternative action was taken that achieved the intended results; c) circumstances have so changed that the recommendation is no longer valid.

The following are the audit recommendations for the Nashville General Hospital Human Resources made in our original audit report dated October 28, 2022, and the current implementation status of each recommendation based on our review of information and documents provided by the Nashville General Hospital Human Resources.

Recommendation	Implementation Actions	Outstanding Issues	Implementation Status
Recommendations for management of Nashville General Hospital Human Resources:			
<b>A.1</b> – Update policies and procedures to require the documentation of the interview result a requirement of department leaders during the recruitment process.  <b>Assessed Risk Level: Medium</b>	Nashville General Hospital Human Resources updated policies and procedures to require management to document interview notes and results during the hiring process. The requirement is communicated through trainings. Policies and training materials were reviewed to confirm.	None	<b>Fully Implemented/ Closed</b>
<b>A.2</b> – Provide trainings to hospital leaders and hiring managers on how to conduct interviews to ensure the fair and consistent treatment of candidates. Maintain a record of the trainings.  <b>Assessed Risk Level: Medium</b>	Nashville General Hospital Human Resources provided multiple trainings to department heads on how to practice fair and consistent interviews in the hiring process.  A review of sampled training program materials and training sign-in sheets confirmed implementation.	None	<b>Fully Implemented/ Closed</b>
<b>B.1</b> – Clearly define the responsibilities of hospital leaders and the Human Resources Department in the recruitment process.  <b>Assessed Risk Level: Medium</b>	The Employee Onboarding Process developed by Nashville General Hospital Human Resources defined each role and related responsibilities for leaders and the human resources department in the recruitment process. Process materials were reviewed to confirm.	None	<b>Fully Implemented/ Closed</b>

## APPENDIX A – PRIOR RECOMMENDATIONS AND IMPLEMENTATION STATUS

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Recommendation	Implementation Actions	Outstanding Issues	Implementation Status
<p><b>B.2</b> – Provide written notification for the termination of benefits to employees upon termination.</p> <p><b>Assessed Risk Level: Low</b></p>	<p>Benefits at Separation of Service was added to the termination process on October 1, 2022.</p> <p>A sample of separation letters was selected. Reviewed letters contained the benefits separation notification.</p>	<p>None</p>	<p><b>Fully Implemented/ Closed</b></p>



March 21, 2025

**ATTN: Nan Wen, CPA**  
Auditor  
Office of Internal Audit  
Metropolitan Government of Nashville and Davidson County  
PO Box 196300  
Nashville, TN 37219-6300

Re: Audit of the Nashville General Hospital Human Resources

Ms. Wen,  
This letter acknowledges that Nashville General Hospital has received the draft report for the Audit Recommendations Follow-up Audit of the Nashville General Human Resources Department. We have reviewed the draft, and as noted in your report, all recommendations have been fully implemented. We have no further questions or concerns.

We appreciate this follow-up review and your continued partnership.

Warmest Regards,

A handwritten signature in black ink that reads 'Veronica Elders'.

Veronica Elders, Acting Manager and Chief Nursing Officer

Here for good.  
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