

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**



May 28, 2014

Victor S. (Torry) Johnson  
District Attorney General  
Office of the District Attorney General  
Washington Square, Suite 500  
222 2<sup>nd</sup> Avenue North  
Nashville, TN 37201-1649

Dear General Johnson:

Please find attached the Monitoring Report for the Office of the District Attorney. This report explains the results of the agency's federal and state grant and other financial assistance for the fiscal year 2013. Staff from the Office of Financial Accountability began the fieldwork for this review on April 4, 2014.

We appreciate the assistance provided by your department during the course of the review. If you have any questions, please call me at 615-880-1035.

Sincerely,

*Fred Adom*

Fred Adom, CPA  
Director

cc: Michael Brook, Office of the District Attorney  
Jim McDonnell, Office of the District Attorney  
Richard M. Riebeling, Director of Finance  
Talia Lomax-O'dneal, Deputy Director of Finance  
Gene Nolan, Deputy Director of Finance  
Kim McDoniel, Chief of Accounts  
Mark Swann, Internal Audit  
Kevin Brown, Office of Financial Accountability  
Essie Robertson, Office of Financial Accountability  
Brad Thompson, Office of Financial Accountability



**Metropolitan Government of Nashville and Davidson County**

# **OFFICE OF THE DISTRICT ATTORNEY**

## **◆ Monitoring Report ◆**

**Conducted by**



**Office of Financial Accountability**

May 28, 2014

# MONITORING REPORT

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## TABLE OF CONTENTS

|   |   |
|---|---|
| INTRODUCTION .....                      | 4 |
| OBJECTIVES, SCOPE AND METHODOLOGY ..... | 6 |
| RESULTS OF MONITORING REVIEW .....      | 7 |
| APPENDIX A .....                        | 8 |

## INTRODUCTION

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The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of the federal and state grant and contract administered by the Office of the District Attorney. The monitoring process included a review of the contract in effect during the fiscal year ending June 30, 2013. The contract reviewed is listed in Appendix A. The OFA conducted the monitoring review along the major compliance areas identified in the Office of Management and Budget (OMB) Circular A-133, “Audits of States, Local Governments, and Non-Profit Organizations.” and in compliance with the OMB Circular A-87, “Cost Principles for State, Local and Indian Tribal Governments.”

### About the District Attorney

The Office of the District Attorney is granted authority under T.C.A. 8-7-101. The District Attorney is to investigate and prosecute all criminal offenses that occur within Davidson County where there is sufficient evidence to warrant conviction. All prosecutions are designed to punish offenders, incapacitate violent and repeat criminals, and generally to deter future criminal activity. Additionally, the Office of the District Attorney is committed to treating victims and witnesses with dignity.

During Fiscal Year 2013, the Office of the District Attorney had an operating budget of \$7,642,500 with 92 budgeted full time positions.

### Grants Reviewed

#### ARRA Justice Assistance Grant 09-13

The Office of the District Attorney received \$116,685 as part of the ARRA Justice Assistance Grant that was awarded to the Metropolitan Government of Nashville & Davidson County totaling \$3,831,717 from the United States Department of Justice. The grant funds were to be utilized to enhance overall law enforcement and criminal justice capabilities.

#### Project Safe Neighborhood Comm. Gun Violence Pros. Unit 09-12

The Office of the District Attorney received \$90,652 from the Tennessee Bureau of Investigation. The grant was to be utilized for the salary of an experienced full-time Assistant District for a two-year period to review, coordinate and prosecute firearms cases in keeping with the enforcement portion of the “Project Safe Neighborhood”.

#### VOCA Hispanic, Child, and Family 12-15

The Office of the District Attorney received \$474,948 from the State of Tennessee, Department of Finance and Administration with a required cash match of \$118,737. The purpose of the VOCA grant is to provide high quality services that directly improve health and well-being of

## INTRODUCTION

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victims of crimes. Priority is to be given to victims of child abuse, domestic violence, sexual assault, and services for previously underserved victims.

### **Project Safe Neighborhood – Gang Prosecution 10-13**

The Office of the District Attorney received \$105,293 from the Tennessee Bureau of Investigation. The grant was to for the salary of an Assistant District Attorney General or Staff Attorney for a three year period to review, coordinate and prosecute gang prosecutions in keeping with the enforcement portion of the “Project Safe Neighborhood”.

### **Justice Assistance Grant 09-13 (b)**

The Office of the District Attorney received \$94,337 as part of the Justice Assistance Grant that was awarded to the Metropolitan Government of Nashville & Davidson County totaling \$857,577 from the United States Department of Justice. The grant was to support a broad range of activities to prevent and control crime.

## OBJECTIVES, SCOPE AND METHODOLOGY

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A monitoring review is substantially less in scope than an audit. The OFA did not audit the financial statements for the Office of the District Attorney and, accordingly, does not express an opinion or any assurances regarding the financial statements of the Office of the District Attorney or the Metropolitan Government of Nashville and Davidson County (hereinafter referred to as “Metro”). The OFA is responsible for the internal monitoring of Metro agencies that receive federal and state financial assistance, including cooperative agreements, and non-profit organizations that receive appropriations from Metro government. In summary, any agreement(s) that imposes performance and/or financial requirements on Metro government is subject to review by the OFA.

The overall monitoring objective was to determine the department’s compliance with grantor and Metro guidelines, policies, rules, and regulations. Specifically, we reviewed for the following objectives:

- To determine whether activities and costs of the program were made in accordance with OMB Circular A-87; the minimum federal, state and local requirements; and grantor guidelines.
- To determine whether the minimum requirements for local matching contributions and/or adequate level of expenditures by other sources of funds are met.
- To determine whether grant funds were used exclusively during the period in which the funds were authorized.
- To determine the reliability and timeliness of the financial and programmatic reporting.
- To determine whether federal compliance requirements regarding sub-recipient oversight were met and whether the sub-recipient performed in accordance with the contract terms.
- To determine whether civil rights requirements are met.
- To determine whether program objectives were met.
- To determine whether the various Metro regulations were followed.

The scope of the work included the grants listed in Appendix A. The methodology adopted by the OFA encompassed various interviews and an objective review of fiscal and programmatic files, including:

- Financial transactions and supporting documentation
- Contract agreements and related amendments
- Federal and/or state financial reports
- Program reports and supporting documentation
- Correspondence between related parties.

## **RESULTS OF MONITORING REVIEW**

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The Office of Financial Accountability's review did not reveal any discrepancies or instances of non-compliance with policies and/or grant requirement guidelines.

## APPENDIX A

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| Grant   | Contract #            | Grant Period |           | Award Amount | Findings |
|---|-----------------------|--------------|-----------|--------------|----------|
| ARRA Justice Assistance Grant 09-13                           | 2009-SB-B9-2742       | 3/1/2009     | 5/31/2013 | \$116,685.00 | No       |
| Project Safe Neighborhood Comm. Gun Violence Pros. Unit 09-12 | 2009-GP-BX-0097 (TBI) | 8/1/2009     | 7/31/2012 | \$90,652.00  | No       |
| VOCA Hispanic, Child, and Family 12-15                        | 7-1-11 GG             | 7/1/2012     | 6/30/2015 | \$474,948.00 | No       |
| Project Safe Neighborhood – Gang Prosecution 10-13            | 2010-GP-BX-0029 (TBI) | 7/1/2010     | 6/30/2013 | \$105,293.00 | No       |
| Justice Assistance Grant 09-13 (b)                            | 2010-DJ-BX-1625       | 10/1/2009    | 9/30/2013 | \$94,333.47  | No       |