

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



July 31, 2015

Daron Hall, Sheriff
Davidson County Sheriff's Office
506 Second Avenue North
Nashville, TN 37201

Dear Mr. Hall:

Please find attached the Monitoring Report for the Davidson County Sheriff's Office. This report explains the results of the agency's federal and state grant and other financial assistance for the fiscal year 2014. Staff from the Office of Financial Accountability began the fieldwork for this review on June 11, 2015.

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, CGMA
Director

cc: Pete Lutz, Davidson County Sheriff's Office
Richard M. Riebeling, Director of Finance
Talia Lomax-O'dneal, Deputy Director of Finance
Gene Nolan, Deputy Director of Finance
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Metropolitan Government of Nashville and Davidson County

DAVIDSON COUNTY SHERIFF'S OFFICE

◆ Monitoring Report ◆

Conducted by



Office of Financial Accountability

July 31, 2015

MONITORING REPORT

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INTRODUCTION

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 Davidson County Sheriff’s Office (hereinafter referred to as “Davidson County Sheriff’s Office”). The monitoring process included a review of the contract in effect during the fiscal year ending June 30, 2014. 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 Davidson County Sheriff’s Office

The mission of the Sheriff’s Office is “we strive to be the leader in the field of corrections, service of civil process, and innovative community based programs, emphasizing accountability, diversity, integrity and professionalism”. The Sheriff’s Office primary duties are to house inmates and to process and serve civil warrants. The office is not responsible for enforcing criminal law enforcement duties as this function is the responsibility of the Metro Police Department. The DCSO is fully accredited by the American Correctional Association.

In addition to the transportation and care of inmates, the Sheriff’s Office is responsible for the accounting of and the distribution of inmate funds to outside agencies, individuals and to the inmate themselves.

During FY 2015, the Davidson County Sheriff’s Office had an operating budget of \$81,573,400 for which included 873 budgeted FTE positions.

OFA selected and reviewed seven grants with total financial awards of approximately \$669,246.63. The grants reviewed included the following:

Grants Reviewed

Cosmetology and Manicuring Program 08-13

The Sheriff’s Office was awarded \$110,000 from the Cal Turner Family Foundation to provide cosmetology and manicuring programs for both male and female inmates.

Culinary Certification Program 11-13

The Sheriff’s Office was awarded \$100,000 from the Cal Turner Family Foundation to provide Culinary Certification programs for both male and female inmates.

INTRODUCTION

Justice Assistance Grant 09-13 (b)

The Sheriff's Officer received \$118,345.63 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 used to support a broad range of activities to prevent and control crime.

Litter 13

The Sheriff's Office was awarded the Litter 2013 grant in the amount of \$178,600 from the Tennessee Department of Transportation. The objectives of the Litter 13 grant was for litter pickup along county roads as well as preventive education services. The DCSO utilized the grant funding to assist in supporting the salaries of employees who supervise the litter pickup crews and the Metro Public Works department utilized the funding earmarked for preventive education services.

Litter 14

The Sheriff's Office was awarded the Litter 2014 grant in the amount of \$154,800 from the Tennessee Department of Transportation. The objectives of the Litter 2014 grant was for litter pickup along county roads as well as preventive education services. The DCSO utilized the grant funding to assist in supporting the salaries of employees who supervise the litter pickup crews and the Metro Public Works department utilized the funding earmarked for preventive education services.

PAWS Animal Shelters 12-13

The Sheriff's Office was awarded the PAWS Animal Shelters 2013 grant in the amount of \$3,401 from Community Foundation of Middle Tennessee. The objective of the PAWS grant was to build and provide animal shelter for Metro Animal Control for animals in their care and community in adoption.

PAWS Animal Shelters 13-14

The Sheriff's Office was awarded the PAWS Animal Shelters 2014 grant in the amount of \$4,100 from Community Foundation of Middle Tennessee. The objective of the PAWS grant was to build and provide animal shelter for Metro Animal Control for animals in their care and community in adoption.

OBJECTIVES, SCOPE AND METHODOLOGY

A monitoring review is substantially less in scope than an audit. The OFA did not audit the financial statements for the Davidson County Sheriff's Office and, accordingly, does not express an opinion or any assurances regarding the financial statements of the Davidson County Sheriff's Office 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

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

Grant	Grant/Resolution #	Grant Period		Award Amount	Findings
Cosmetology and Manicuring Program 08-13	RS2008-145	02/01/2008	6/30/2013	\$110,000	No
Culinary Certification Program	RS2011-1545	01/01/2011	12/31/2013	\$100,000	No
Justice Assistance grant 09-13(b)	2010-DJ-BX-1625	10/01/2009	9/30/2013	\$118,345.63	No
Litter 13	RS2013-773	07/01/2012	6/30/2013	\$178,600	No
Litter 14	RS2011-1545	07/01/2013	6/30/2014	\$154,800	No
PAWS Animal Shelters 12-13	RS2013--564	12/01/2012	11/30/2013	\$3,401	No
PAWS Animal Shelters 13-14	RS2014-978	12/01/2013	11/30/2014	\$4,100	No