

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



May 26, 2015

Dawn Deaner,
Metropolitan Public Defender
404 James Robertson Parkway
Suite 2022
Nashville, TN 37219

Dear Ms. Deaner:

Please find attached the Monitoring Report for the Metropolitan Public Defender. 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 April 15, 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, CPA, CGMA
Director

cc: Annette Crutchfield, Public Defender Office
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, CMFO, Office of Financial Accountability
Essie Robertson, CPA, CMFO, Office of Financial Accountability
Aaron Davis, Office of Financial Accountability
Dennise Meyers, Division of Grants Coordination
Vaughn Wilson, Division of Grants Coordination



Metropolitan Government of Nashville and Davidson County

METROPOLITAN PUBLIC DEFENDER

◆ Monitoring Report ◆

Conducted by



Office of Financial Accountability

May 26, 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 Metropolitan Public Defender (hereinafter referred to as “Public Defender”). The monitoring process included a review of the contracts in effect during the fiscal year ending June 30, 2014. The contracts reviewed are 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 Metropolitan Public Defender’s Office

The Metropolitan Public Defender’s Office represents indigent adults and juveniles accused of committing crimes in Davidson County who cannot afford to hire a lawyer. This office represents indigent clients in General Sessions Court, Criminal Court, Juvenile Court, and on cases appealed to both the Court of Criminal Appeals and the Supreme Court

The Davidson County Public Defender’s Office was created by a Private Act of the Tennessee Legislature in 1961 and the first Davidson County Public Defender was elected in 1962. The Public Defender is elected for a four-year term.

During FY2014, the Metropolitan Public Defender’s Office, the largest criminal defense law firm in Nashville, represented approximately 34,000 indigent cases on an operating budget of \$6,632,000 which included eight-four (84) budgeted FTE positions.

Grants Reviewed

2010 Edward Byrne Memorial Justice Assistance Grant 09-13 (b)

The Public Defender received \$15,436 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.

2011 Edward Byrne Memorial Justice Assistance Grant 10-14

The Public Defender received \$11,991 as part of the Justice Assistance Grant that was awarded to the Metropolitan Government of Nashville & Davidson County totaling \$666,280 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

A monitoring review is substantially less in scope than an audit. The OFA did not audit the financial statements for the Public Defender and, accordingly, does not express an opinion or any assurances regarding the financial statements of the Public Defender 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	Contract #	Grant Period		Award Amount	Findings
2010 Edward Byrne Memorial Justice Assistance Grant 09-13 (b)	2010-DJ-BX-1625	10/1/2009	9/30/2013	\$15,436	No
2011 Edward Byrne Memorial Justice Assistance Grant 10-14	2011-DJ-BX-2599	10/1/2011	9/30/2014	\$11,991	No