Budget & Finance Committee

Preliminary Questions to Metropolitan Government Departments

1. What is the amount of the proposed funding decrease from the previous fiscal year? There is not a decrease in funding from previous fiscal year. We are an enterprise fund and will be using fund balance to offset our loss in revenue.

2. Please provide a statement regarding the impact the proposed reductions will have on your department's operations. Specifically, please be sure to address the following questions:

    a. What services currently provided by your department do you anticipate will be reduced/eliminated? Depending on the direction of the Administration, we are unsure if we will remain an Enterprise fund or go to private management.
    b. What impact will such reduction or elimination have on the residents and businesses of Davidson County? With the uncertainty of the amount of fund balance that will be used, items will not be fixed in a timely manner, i.e. Risers in which we asked to be replaced.
    c. How many department employees do you anticipate will be impacted by the reduction in funding? Delayed in hiring a Director and Finance Manager.

3. Regarding the number of FTE employees in your department:
    a. How many budgeted employees do you have for the current fiscal year? 9
    b. How many unfilled FTE employees does your department currently have? 3
    General Manager, Finance Officer, and Building Maintenance
    c. How many FTE positions are included in the Mayor's proposed budget? 9

4. Regarding your department's "departmental savings":

Nashville Municipal Auditorium did not have a FY20 targeted savings. As an enterprise fund we generate our own revenue to cover expenses.

    a. What is the amount of your department's 'targeted savings' for FY2020?
    b. What was your department's budget for FY2020 after the targeted savings?
    c. How does that compare with the Mayor's proposed FY2021 budget?

5. Regarding any previous audits in which your department has participated:
    a. What operations or expenditures have been audited within the last three years? Five years? Ten years? 2019 Audit was performed for payroll, cash handling, deposits, and credit card usage.
    b. Has any capital spending been audited during the last five years? Ten years? No.
    c. Are there any prior audit recommendations still shown as pending/outstanding? If so, please identify these recommendations and provide a response regarding your department's plan to address the recommendation(s).

Audit Name**	Recommendation	Management Original Response and updates
Municipal Auditorium	Explore the possibility of switching to an electronic attendance and leave tracking system. Kronos is the Metropolitan Nashville standard for time and attendance tracking and has licenses centrally managed by the Information Technology Services department. Require documented written or electronic approval by a supervisor of compensatory time earned.	Accept Kronos is currently unavailable while the system is being updated. Once the update is completed we will be able to implement Kronos. In the meantime we are using a written system. I've attached templates for you to review.
Municipal Auditorium	Ensure that incompatible revenue collection duties such as payment handling, deposit preparation, recordkeeping, and authorization are properly segregated to ensure accountability.	Accept The deposits are prepared by one person and verified by the other and then taken to the bank. Daily sales and cash receipts are recorded in R12 by person making deposit.
Municipal Auditorium	Deposit cash collections within one business day of receipt in accordance with financial policies.	Accept Cash is being deposited the next business day with the exception of bank holidays and weekends.
Municipal Auditorium	implement a procedure whereby revenue collections are retained in the custody of only one employee at a given time. When assets are transferred to another party, the verification of amounts transferred to the other person should be documented at the time of transfer.	Accept Each person has their own lock box with cash and an Operator Code to work out of.
Municipal Auditorium	If Municipal Auditorium is authorized a new credit card, the cardholder should maintain adequate supporting documentation to support credit card transactions, and exercise exempt status to avoid paying Tennessee sales tax.	Accept At this time no new card has been issued. At such time a card is issued, we will maintain adequate supporting documentation and exercise exempt status.