

BILL PURCELL
MAYOR



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DEPARTMENT OF FINANCE
OFFICE OF SUPPORT SERVICES
DIVISION OF GRANTS MONITORING
222 3RD AVENUE NORTH, SUITE 315
NASHVILLE, TN 37201

February 23, 2006

Mrs. Donna Blackbourne Jones
Criminal Justice Planning Unit
605 Metro Courthouse
Nashville, Tennessee 37201

Dear Mrs. Jones:

Please find attached the Procurement Monitoring Report for the Criminal Planning Justice Planning Unit. This report explains the results of our review of delegated authority purchases and procurement card use from July 2004 through June 2005. Staff from The Office of Financial Accountability conducted the fieldwork for this review on 02/15/06.

We appreciate the staffs' cooperation and assistance provided us during the review. If you have any questions, please call me at (615) 880-1035.

Sincerely,

A handwritten signature in black ink, appearing to read "Fred Adom".

Fred Adom, CPA
Director

cc: David Manning, Director of Finance
Talia Lomax-O'dneal, Assistant Director of Finance
Patricia Brown, Criminal Justice Planning Unit
Kim McDoniel, Assistant Director of Finance
Bryan Gleason, Office of Financial Accountability
Bill Walker, Office of Financial Accountability



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◆ Monitoring Report of ◆

Criminal Justice Planning Unit



Issued by



Department of Finance
Office of Financial Accountability

Fred Adom, CPA
Director

Auditors:
Bryan Gleason,
Lead
Bill Walker, CPA
Assistant

February 23, 2006

Our Vision: To be excellent and proficient in monitoring and management services.

MONITORING REPORT
FOR THE
CRIMINAL JUSTICE PLANNING UNIT

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EXECUTIVE SUMMARY

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a procurement monitoring review for the Criminal Justice Planning Unit (hereinafter referred to as “CJPU”). The OFA is charged with the responsibility of monitoring the prompt pay performance, delegated purchasing authority, and purchasing card activity for the departments of the Metropolitan Government of Nashville and Davidson County (hereinafter referred to as “Metro”). The OFA is also responsible for monitoring the Federal and State grants to Metro departments and to nonprofit organizations receiving direct appropriations from the Metro Council.

Overview of the Department

The CJPU is a newly developed local governmental agency tasked with the responsibility with presenting and producing an annual report which predicts and assesses the five-year correctional inmate population for Davidson County. Additionally, this unit is available to provide accurate data and credible analysis to policy makers when making decisions for the Davidson County Justice System. The CJPU oversight components consist of 10 officials from various legal entities including the mayor serving as the Criminal Justice Steering Committee (CJSC) chair ????. The Planning Advisory Board consists of the 9 officials from various legal entities excluding the mayor. The primary responsibilities of the Planning Advisory Board is to assist policy makers to better plan for the expected population of correctional facilities, intermediate sanctions, and other criminal justice services and programs. The CJPU has a staff of 4 full time employees.

The four primary responsibilities for the CJPU is to collect and analyze data needed to project the demand for future jail beds and programs service requirements for the persons under correctional supervision. Secondly, develop assumptions based upon information provided by the CJSC and other policy makers regarding criminal justice practices and analyze their impact on the demand for jail beds. Thirdly, provide monthly and semiannual reports to the CJSC and others as needed. Finally, respond to request for ad hoc data analysis, research, and reports in a timely and effective manner.

The CJPU had an operating budget of \$261,600 for FY 05. From 07/01/2004 – 06/30/2005, the CJPU processed less than 100 transactions using procurement cards. The CJPU has 2 Visa cardholders.

Objectives, Scope, and Methodology

A monitoring review is substantially less in scope than an audit. The OFA did not audit Metro’s financial statements and, accordingly, does not express an opinion or any assurances regarding the financial statements of Metro. The objectives for our procurement review were as follows:

- To determine whether expenditures were allowable and necessary.
- To determine the department’s compliance with Metro’s Procurement Code and the Policies and Procedures Manual for the Purchasing Card Program
- To determine whether expenses were properly recorded
- To determine whether there was unauthorized uses of the VISA purchasing cards.
- To identify any patterns in expenditures and payment habits of the cardholders.
- To determine whether purchases were made in accordance with OMB Circular A-87, the minimum federal, state and local requirements, and grantor guidelines
- To determine whether the department has adequate and effective internal controls over it purchasing card program.

The review covered the activity for procurement transactions for the period of July 1, 2004 through June 30, 2005. To accomplish the objectives of the monitoring review, the methodology encompassed various interviews and an objective review of fiscal transactions and supporting documentation, including employee’s training files. Through analytical procedures and random sampling, the OFA reviewed 19 (19%) of the transactions from the Visa purchasing card and 6 (100%) items related to the purchase voucher.

FINDINGS, RECOMMENDATIONS AND MANAGEMENT'S COMMENTS

Overall Findings and Major Review Highlights

Our review revealed no discrepancies in internal control and compliance with policies and procedures.