

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



June 10, 2011

Judge Betty Adams Green
Davidson County Juvenile Court
100 Woodland Street
Nashville, Tennessee 37219

Dear Judge Green:

Please find attached the Grant Monitoring Report for the Davidson County Juvenile Court. This report explains the results of the monitoring review of the agency's federal and state grants and other financial assistance for the fiscal year ending June 30, 2010. Staff from the Office of Financial Accountability began conducting the fieldwork for this review during the week of May 2, 2011.

Please review and respond to each finding on or by **Friday June 24, 2011**. Each response should include a statement of agreement or disagreement, indicated by stating one of the following: "**We concur,**" "**We concur in part,**" or "**We do not concur.**" Upon receipt in our office, these responses will be incorporated in the final report in the section entitled "Management's Comments."

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

Sincerely,

Fred Adom, CPA
Director

cc: 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
Jim Swack, Davidson County Juvenile Court
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

DAVIDSON COUNTY JUVENILE COURT

◆ Monitoring Report ◆

Conducted by



Office of Financial Accountability

June 10, 2011

MONITORING REPORT

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INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of the Davidson County Juvenile Court in accordance with *Generally Accepted Government Auditing Standards*. A monitoring review is substantially less in scope than an audit. The OFA did not audit the financial statements and, accordingly, does not express an opinion or any assurances regarding the financial statements of the Metropolitan Government of Nashville and Davidson County (hereinafter referred to as “Metro”) or any of its component units.

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 that imposes performance and/or financial requirements on Metro government is subject to review by the OFA.

The purpose of this review was to assess the agency’s compliance with contractual requirements set forth in the following grant contracts:

Contract	Grantor	Amount
	Tennessee Department of Children's Services	\$ 434,333
GG 09-25615	U.S. Department of Health & Human Services	\$ 1,902,600
GG-09-26613	U.S. Department of Justice	\$ 103,788

Agency Background

The Juvenile Court’s mission is to provide judicial decisions, safety, support, and guidance products to children and families who come in contact with the Court so they can become productive members of our community.

The agency has jurisdiction of the following types of cases:

- Parentage, Visitation and Child Support;
- Dependency, Neglect and Abuse;
- Status Offenses such as Truancy and Unruly behavior;
- Delinquency and some miscellaneous charges.

INTRODUCTION

There is one elected Juvenile Court Judge: the Honorable Betty Adams Green and eight Magistrates who hear these cases. There are also professional and support staff who manage the cases before the Court. Juvenile Detention is provided by a private contracted agency and is managed by Group 4 Securicor.

OBJECTIVES, SCOPE & METHODOLOGY

The objectives of our review were:

- To determine whether activities and costs were allowable, pursuant to program regulations and provisions of the grant contract.
- To determine if costs were consistent with grantor guidelines and OMB Circular A-87.
- To determine whether requirements for matching contributions were met.
- To verify that program objectives were met.
- To verify that grant funding was fully expended during the contract period.
- To test the reliability and timeliness of the financial and programmatic reporting.
- To determine whether the department adhered to grantor guidelines for equipment purchases.
- To verify that grantor compliance requirements regarding sub recipient monitoring were met.
- To determine that civil rights were met.

The scope of our review was limited to the contracts in effect during the fiscal year ending June 30, 2010 and included the grants listed in Appendix A. Although the review focused on this specific time period, certain analyses required the consideration of financial transactions outside of this time period.

The methodology adopted by the OFA encompassed various interviews and an objective review of fiscal files, including:

- Financial transactions and supporting documentation,
- Contract agreements and related amendments,
- Federal and/or State financial reports, and
- Internal and external correspondence.

We selected and reviewed 3 grants with total financial awards of over \$2.4 million. The grants reviewed included the following:

OBJECTIVES, SCOPE & METHODOLOGY

Child and Family Intervention 10

The agency received a grant from the Tennessee Department of Children's Services in the amount of \$433,333. The purpose of the grant was to provide case management and family support services to children at high risk of custody due to delinquency, status offenses and/or unruly behavior.

Child Support Enforcement, Title IV-D 09-10

The agency received a grant from the US Department of Health & Human Services in the amount of \$1,902,600. The purpose of the grant was to provide funds for positions and related expenses necessary to establish and enforce federal and state mandated child support program guidelines concerning children born out-of-wedlock.

Juvenile Accountability Block Grant 08-09

The agency received a grant from the US Department of Justice in the amount of \$103,788. The purpose of the grant was to provide funding for two community-based supervised probation officers and partial funding for one intake probation officer position. These probation officers worked in conjunction with other probation staff to supervise delinquent youth and provided services designed to divert first-time youthful offenders from further contact with the juvenile justice system.

Finding

1. Programmatic reporting needs improvement

Tests revealed instances of noncompliance with the reporting requirements in the Child Support Enforcement Title IV-D grant. The department failed to report the statistical data as required in Section A.19.

Section A.19 of the contract requires quarterly programmatic reporting of the following statistical data:

- 1) Section A.7 requires “Ninety percent (90%) of IV-D cases served shall be docketed within ninety (90) days from the date of service.
- 2) Section A.8 requires “The Grantee shall ensure that expedited judicial processes in Title IV-D child support cases are provided as follows by completing adjudication of actions to establish or enforce obligations in IV-D cases from the time of successful service of process to the time of disposition within the following time frames: a) seventy-five percent (75%) within six (6) months; and b) ninety percent (90%) within twelve (12) months.
- 3) Such reports should include the total number of referrals received during the reporting quarter.

Juvenile Court failed to report on any of the items specifically required by the contract. The department reported the “percentages of successful service”, which was not required in the grant contract.

Recommendation

The Davidson County Juvenile Court management should ensure the department complies with all reporting requirements. At a minimum, the department should establish a system that ensures compliance with all programmatic reporting requirements for the grant.

Management's Response

<INSERT MGMT. COMMENTS HERE>

APPENDIX A

FEDERAL & STATE GRANTS AND FINANCIAL ASSISTANCE					
Grantor	Grant	Contract Number	Grant Period	Award	Findings
Tennessee Department of Children's Services	Child and Family Intervention 10	NA	07/01/2009 - 06/30/2010	\$434,333	NO
U.S. Department of Health & Human Services	Child Support Enforcement Title IV-D 09-10	GG 09-25615	07/01/2008 - 06/30/2010	\$1,902,600	YES
U.S. Department of Justice	Juvenile Accountability Block Grant 08-09	GG-09-26613	10/01/2008 - 09/30/2009	\$103,788	NO