

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



June 10, 2011

Judge Betty Adams Green
Juvenile Court
100 Woodland Street
Nashville, TN 37213

Dear Judge Green:

Please find attached the Procurement Monitoring Report for Juvenile Court. This report explains the results of our review of delegated purchasing authority and procurement VISA card transactions during fiscal year ended June 30, 2010. Staff from the Office of Financial Accountability conducted the fieldwork for this review during the week of May 2, 2011.

We appreciate your cooperation and assistance during 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, Juvenile Court
Essie Robertson, Office of Financial Accountability

Kevin Brown, Office of Financial Accountability
Brad Thompson, Office of Financial Accountability



◆ Monitoring Report of ◆

Juvenile Court

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 procurement review of Juvenile Court in compliance with *Metro Nashville and Davidson County Procurement Code and Procurement Regulations*.

A 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 Metro or any of its component units.

The OFA is responsible for the internal monitoring of Metro’s agencies that receive federal and state financial assistance, including cooperative agreements and non-profit organizations that receive appropriations from Metro government. The OFA also conducts prompt pay performance, delegated purchasing authority, and procurement reviews for Metro’s departments. In summary, any agreement that imposes performance and/or financial requirements on Metro government is subject to review by the OFA.

Department Overview

Juvenile Court 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.

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 a private contracted agency and is managed by Group 4 Securicor. The Juvenile Court Clerk’s Office is housed in the Juvenile Justice Center but is a separate department within Metro Government.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our review were:

- 1) To determine the agency's compliance with Metro's Policies and Procedures.
- 2) To determine whether procurement card expenditures were allowable and necessary.
- 3) To determine whether purchasing card transactions were authorized and sufficiently documented.
- 4) To determine whether purchases were made in accordance with OMB Circular A-87, the minimum federal, state and local requirements, and grantor guidelines.
- 5) To determine whether the agency has adequate and effective internal controls over its purchasing card program.

Our review procedures included meeting with agency management and staff, reviewing internal controls over procurement card use, and examining certain financial records and supporting documentation to ensure compliance with requirements set forth in Metro's official procurement policies. Specific procedures included:

- Comparing procurement card charges with original receipts, supporting documentation and travel authorizations.
- Reviewing supporting documentation for accuracy, necessity and reasonableness.
- Identifying split purchases and unauthorized or fraudulent transactions.
- Investigating discrepancies and following up as necessary.

RESULTS OF REVIEW

No findings were identified during the review. The following table summarizes the agency's adherence with certain criteria outlined in Metro's procurement policies and procedures, based on the results of our review.

Criteria	Yes	No
Compliance with Metro's Policies and Procedures?	✓	
Expenditures Allowable and Necessary?	✓	
Transactions Authorized and Sufficiently Documented?	✓	
Transactions Consistent with OMB Circular A-87?	✓	
Internal Controls Implemented and Appear Adequate?	✓	