

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



May 26, 2011

Steve Anderson, Chief of Police
Metropolitan Nashville Police Department
200 James Robertson Parkway
Nashville, Tennessee 37201

Dear Chief Anderson:

Please find attached the Procurement Monitoring Report for the Metropolitan Nashville Police's Department. 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 April 11, 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
Samir Mehic, Metropolitan Police Department
Essie Robertson, Office of Financial Accountability

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



◆ Monitoring Report of ◆

Metropolitan Nashville Police Department

Conducted by



Office of Financial Accountability

May 26, 2011

MONITORING REPORT

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INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a procurement review of the Davidson County Police Department 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 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 departments. In summary, any agreement that imposes performance and/or financial requirements on Metro government is subject to review by the OFA.

Agency Background

The mission of the Metropolitan Nashville Police Department is to provide Community based policing to the public so they can experience a safe and peaceful Nashville. To accomplish their mission, the Police Department is comprised of four lines of business which include the following:

1. Operational Support whose purpose is to provide support functions, professional and ethical accountability, training, and quality assurance products to the Nashville Police Department operational components so they can have the resources they require to achieve their results.
2. Field Operations whose purpose is to provide community policing products to the public so they can have crime deterred and have a safe, orderly environment through a partnership of trust.
3. Investigative Services whose purpose is to provide criminal investigative products to the Nashville Police Department, the community, and other agencies so the department can solve crime and the public can enjoy a reduced risk of becoming a victim.
4. Administrative whose purpose is to provide administrative support services to departments so they can efficiently and effectively deliver results for customers.

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 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 purchasing 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?	✓	