

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



May 26, 2015

Kent Wall – Administrator of Elections
Davidson County Election Commission
1417 Murfreesboro Pike
Nashville, TN 37217

Dear Mr. Wall:

Please find attached the Monitoring Report for the Davidson County Election Commission. This report explains the results of the agency's federal and state grant and other financial assistance for the fiscal year 2014. Staff from the Office of Financial Accountability began the fieldwork for this review on April 10, 2015.

We appreciate the assistance provided by your department during the course of the review. If you have any questions, please call me at 615-880-1035.

Sincerely,

Fred Adom, CPA
Director

cc: Bill Hyden, Davidson County Election Commission
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
Kevin Brown, CMFO, Office of Financial Accountability
Essie Robertson, CPA, CMFO, Office of Financial Accountability
Aaron Davis, Office of Financial Accountability
Dennise Meyers, Division of Grants Coordination
Vaughn Wilson, Division of Grants Coordination



Metropolitan Government of Nashville and Davidson County

DAVIDSON COUNTY ELECTION COMMISSION

◆ Monitoring Report ◆

Conducted by



Office of Financial Accountability

May 26, 2015

MONITORING REPORT

TABLE OF CONTENTS

INTRODUCTION	4
OBJECTIVES, SCOPE AND METHODOLOGY	6
RESULTS OF MONITORING REVIEW	7
APPENDIX A	8

INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of the federal and state grant and contract administered by the Davidson County Election Commission (hereinafter referred to as “Election Commission”). The monitoring process included a review of the contract in effect during the fiscal year ending June 30, 2014. The contract reviewed is listed in Appendix A. The OFA conducted the monitoring review along the major compliance areas identified in the Office of Management and Budget (OMB) Circular A-133, “Audits of States, Local Governments, and Non-Profit Organizations.” and in compliance with the OMB Circular A-87, “Cost Principles for State, Local and Indian Tribal Governments.”

About the Davidson County Election Commission

The Davidson County Election Commission is responsible for providing free and fair elections to every eligible citizen. The Election Commission consists of five (5) commissioners appointed by the State Election Commission who serve a two (2) year term. The commission appoints the Administrator of Elections, who serves as the county’s Chief Election Administrator. The Election Commission is responsible for approving election plans and certifying the election results; while, the Administrator of Elections is responsible for voter registration records and voting histories for each voter are maintained and provides information concerning voter registration, absentee voting, election results, and campaign financial disclosures.

During FY 2014, the Davidson County Election Commission had an operating budget of \$3,306,700 for which included 39 budgeted FTE positions.

Grants Reviewed

Computer Hardware and Software 13-14

The Davidson County Election Commission received \$1,539.61 from the Tennessee Department of State, Division of Elections. The grant funds were to be utilized to purchase a computer, printer, and software.

Voting Machine Lease 14-14

The Davidson County Election Commission received \$140,000 from the Tennessee Department of State, Division of Elections. The grant was to be utilized to the lease 100 used voting machines and booths to be used during 2014, 2015, and 2016 elections.

OBJECTIVES, SCOPE AND METHODOLOGY

A monitoring review is substantially less in scope than an audit. The OFA did not audit the financial statements for the Election Commission and, accordingly, does not express an opinion or any assurances regarding the financial statements of the Election Commission or the Metropolitan Government of Nashville and Davidson County (hereinafter referred to as “Metro”). 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(s) that imposes performance and/or financial requirements on Metro government is subject to review by the OFA.

The overall monitoring objective was to determine the department’s compliance with grantor and Metro guidelines, policies, rules, and regulations. Specifically, we reviewed for the following objectives:

- To determine whether activities and costs of the program were made in accordance with OMB Circular A-87; the minimum federal, state and local requirements; and grantor guidelines.
- To determine whether the minimum requirements for local matching contributions and/or adequate level of expenditures by other sources of funds are met.
- To determine whether grant funds were used exclusively during the period in which the funds were authorized.
- To determine the reliability and timeliness of the financial and programmatic reporting.
- To determine whether federal compliance requirements regarding sub-recipient oversight were met and whether the sub-recipient performed in accordance with the contract terms.
- To determine whether civil rights requirements are met.
- To determine whether program objectives were met.
- To determine whether the various Metro regulations were followed.

The scope of the work included the grants listed in Appendix A. The methodology adopted by the OFA encompassed various interviews and an objective review of fiscal and programmatic files, including:

- Financial transactions and supporting documentation
- Contract agreements and related amendments
- Federal and/or state financial reports
- Program reports and supporting documentation
- Correspondence between related parties.

RESULTS OF MONITORING REVIEW

The Office of Financial Accountability's review did not reveal any discrepancies or instances of non-compliance with policies and/or grant requirement guidelines.

APPENDIX A

Grant	Contract #	Grant Period		Award Amount	Findings
Computer Hardware and Software 13-14	30510-00113-19	7/15/2013	6/30/2014	\$1,539.61	No
Voting Machine Lease 14-14	30510-00114-28	1/2/2014	6/30/2014	\$140,000	No