

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**



August 11, 2015

Judge Sheila Calloway  
Metro Juvenile Court  
100 Woodland Street  
P.O. Box 196306  
Nashville, TN 37219

Dear Honorable Judge Calloway:

Please find attached the Monitoring Report for the Metropolitan Juvenile Court. 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 June 23, 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*

Fred Adom, CPA, CGMA  
Director

cc: Jim Swack, Davidson County Juvenile Court  
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  
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**Metropolitan Government of Nashville and Davidson County**

# **METROPOLITAN JUVENILE COURT**

**◆ Monitoring Report ◆**

Conducted by



**Office of Financial Accountability**

August 11, 2015

# MONITORING REPORT

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## INTRODUCTION

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The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of the federal and state grants and contracts administered by the Metropolitan Juvenile Court (hereinafter referred to as “Metro Juvenile Court”). The monitoring process included a review of the contracts in effect during the fiscal year ending June 30, 2014. The contracts reviewed are 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 Metropolitan Juvenile Court

Juvenile Court mission is to ensure that every child and family that come into contact with the court are met with justice, fairness and hope; while providing for the care, protection, and wholesome moral, mental, and physical development of the children according to Tennessee law.

The following are types of cases Juvenile Court hears that fall within the municipal boundary of Davidson County:

- Parentage, Visitation and Child Support – cases involving the parents of children, including custody hearings and court ordered child support;
- Dependency, Neglect and Abuse – when the health or safety of a minor is seriously threatened or if there is a possibility of the minor leaving the jurisdiction to avoid a court date;
- Status Offenses – acts that are against the law only for minors (drinking alcohol, using tobacco, curfew violation, skipping school, running away, being unruly, etc.);
- Delinquency – acts that would be crimes if committed by adults (traffic violations, theft, assault, disorderly conduct, vandalism, etc.).

We selected and reviewed 9 grants with total financial awards of approximately \$2,824,370. The grants reviewed included the following:

#### Grants Reviewed

##### Child and Family Intervention 13

The Metro Juvenile Court was awarded \$434,333.00 from the Tennessee Department of Children’s Services to the Metropolitan Government of Nashville and Davidson County, acting by and through the Metro Juvenile Court, to provide community-based case management and probation services to children at high risk of state custody.

## **INTRODUCTION**

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### **Child and Family Intervention 14**

The Metro Juvenile Court was awarded \$434,333.00 from the Tennessee Department of Children's Services to the Metropolitan Government of Nashville and Davidson County, acting by and through the Metro Juvenile Court, to provide community-based case management and probation services to children at high risk of state custody.

### **Child Support Enforcement, Title IV-D-13**

The Metro Juvenile Court was awarded \$789,690.00 from the Tennessee Department of Human Services with a required cash match of \$406,810.00 to establish and enforce federal and state mandated child support program guidelines for children born out of wedlock.

### **Child Support Enforcement, Title IV-D-14**

The Metro Juvenile Court was awarded \$907,624.00 from the Tennessee Department of Human Services with a required cash match of \$467,563.00 to establish and enforce federal and state mandated child support program guidelines for children born out of wedlock.

### **Juvenile Acct Block Grant (JABG) 13**

The Metro Juvenile Court was awarded \$101,023.00 from the Tennessee Commission on Children and Youth with a required cash match of \$11,225.00 to enhance court staffing to supervise delinquent youth on supervised probation.

### **Juvenile Acct Block Grant (JABG) 14**

The Metro Juvenile Court was awarded \$60,869.00 from the Tennessee Commission on Children and Youth with a required cash match of \$6,763.00 to enhance court staffing to supervise delinquent youth on supervised probation.

### **Justice Assistance Grant 09-13 (b)**

The Metro Juvenile Court received \$28,986 as part of the Justice Assistance Grant that was awarded to the Metropolitan Government of Nashville & Davidson County totaling \$857,577 from the United States Department of Justice. The grant was to support a broad range of activities to prevent and control crime.

### **Justice Assistance Grant II-14**

The Metro Juvenile Court received \$22,512 as part of the Justice Assistance Grant that was awarded to the Metropolitan Government of Nashville & Davidson County totaling \$666,280

## INTRODUCTION

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from the United States Department of Justice. The grant was to support a broad range of activities to prevent and control crime.

### State Supplement Juvenile Court Improvement 09-14

The Metro Juvenile Court was awarded \$45,000.00 from the Tennessee Department of Children Services to assist with ongoing professional training for Juvenile Court Probation Officers.

## OBJECTIVES, SCOPE AND METHODOLOGY

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A monitoring review is substantially less in scope than an audit. The OFA did not audit the financial statements for the Metropolitan Juvenile Court and, accordingly, does not express an opinion or any assurances regarding the financial statements of the Metropolitan Juvenile Court 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**

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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	Grant/Resolution #	Grant Period		Award Amount	Findings
Child and Family Intervention 13	30409	7/1/2012	6/30/2013	\$434,333	No
Child and Family Intervention 14	35330	7/1/2013	6/30/2014	\$434,333	No
Child Support Enforcement, Title IV-D-13	GG13-39700	7/1/2012	6/30/2013	\$789,690	No
Child Support Enforcement, Title IV-D-14	36306	7/1/2013	6/30/2014	\$907,624	No
Juvenile Acct Block Grant (JABG) 13	31601-02613	10/1/2013	6/30/2013	\$101,023	No
Juvenile Acct Block Grant (JABG) 14	36427	7/1/2013	6/30/2014	\$60,869	No
Justice Assistance Grant 09-13 (b)	2010-DJ-BX-1625	10/1/2009	9/30/2013	\$28,986	No
Justice Assistance Grant 11-14	2011-DJ-BX-2599	10/1/2011	9/30/2014	\$22,512	No
State Supplement Juvenile Court Improvement 09-14	GG1030117	7/1/2009	6/30/2013	\$45,000	No