

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



September 5, 2019

Lucy Kempf, Executive Director
Metro Planning Department
800 Second Avenue South
Nashville, TN 37210

Dear Ms. Kempf:

Please find attached the monitoring report for the Metro Planning Department. This report explains the results of the review of your agency's federal and state grants and other financial assistance for the fiscal years 2017 and 2018 listed in Appendix A. Staff from the Office of Financial Accountability concluded the fieldwork for this review in June 2019.

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, CGMA, CICA
Director

cc: George Rooker, Chief Financial Officer, Metropolitan Planning Department
Jeffrey Leach, Metropolitan Planning Department
Talia Lomax-O'dneal, Director of Finance, Department of Finance
Kim McDoniel, Deputy Director of Finance, Department of Finance
Chris Harmon, Budget Officer, Department of Finance
Phil Carr, Division of Accounts, Department of Finance
Gina Pruitt, Acting Interim Metropolitan Auditor, Office of Internal Audit
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Metropolitan Government of Nashville and Davidson County

METRO PLANNING DEPARTMENT

◆ Monitoring Report ◆

Conducted by



Office of Financial Accountability

September 5, 2019

MONITORING REPORT

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INTRODUCTION

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 Metro Planning Department (hereinafter referred to as “Metro Planning”). The monitoring process included a review of the contracts in effect during the fiscal year ending June 30, 2017 and 2018. 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 (hereinafter referred to as “OMB”) 2 CFR 200, “*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.*”

Department Background

According to the Metro Planning Department’s website, their mission “is to provide design guidance, reviews zoning and subdivision applications, and shapes public policy related to growth and development.” The Planning Department is responsible for providing recommendations to the Planning Commission. Per the FY 2020 operating budget book, the mission of the Planning Commission is to “guide growth and development as Nashville and Davidson County evolve into a more socially, economically and environmentally sustainable community, with a commitment to the preservation of important assets, efficient use of public infrastructure, distinctive and diverse neighborhood character, free and open civic life, and choices in housing and transportation.” The Planning Commission is comprised of ten (10) members for whom the Mayor and the Chairman of the Planning and Zoning Committee of the Metro Council are charter members. The Mayor appoints the remaining eight (8) members who serve staggered four (4) year terms.

Per the FY 2020 operating budget book, the Planning Department had an operating budget of \$5,961,400.00 with fifty (50) budgeted positions.

Grants Reviewed:

The purpose of this review was to assess the Planning Department’s compliance with contractual requirements set forth in the following grant contracts that provided approximately \$7,235,172.00 of financial assistance to the Social Services.

Nashville Expanded Urbanized Area 16-17

The Planning Department was awarded \$771,077.00 with a required cash match of \$77,827.00 from the Tennessee Department of Transportation. The objectives of the Nashville Expanded Urbanized Area grant was provide transportation planning and coordination activities as assigned in the Nashville-Davidson County Unified Planning Work Program for the portion of Davidson County, Maury, Robertson, Rutherford, Sumner, Williamson, and Wilson Counties in Tennessee outside the urbanized area as endorsed by the U.S. Department of Transportation, Federal Highway Administration.

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Short-Range Transit Planning Activities 15-18

The Planning Department was awarded the Short-Range Transit Planning Activities grant in the amount of \$504,254.00 from the Tennessee Department of Transportation. The objectives of the Short-Range Transit Planning Activities grant were to assist the grantee with transportation planning administration, project planning, and transit planning coordination activities.

Transportation Planning and Coordination 15-18

The Planning Department was awarded the Transportation Planning and Coordination grant in the amount of \$4,375,157.00 with a required cash match of \$240,136.00 from the Tennessee Department of Transportation. The objectives of the Transportation Planning and Coordination were to undertake transportation planning and coordination activities in the Nashville Unified Planning Work Program (UPWP) for Federal fiscal years 2016-2018 as endorsed by the Nashville Area Planning Organization (MPO) and approved by the U.S. Department of Transportation, Federal Highway Administration (FHWA). The UPWP includes planning priorities and work proposed by major activity and task in sufficient detail to indicate by whom the work will be performed, the schedule for completing the work, and the resulting products.

Our Town 17

The Planning Department was awarded the Our Town 17 grant in the amount of \$50,000.00 with a required cash match of \$68,357.00 from the National Endowment for the Arts. The objective of the Our Town grant was to support planning activities and art commissions for the Wedgewood-Houston Urban Magnet maker district.

Planning for a Healthier Future 14-15

The Planning Department was awarded the Planning for a Healthier Future grant in the amount of \$100,000.00 from the Smart Growth America. The objectives of Homelessness Commission 18-18 grant was benefit the How's Nashville program to aid homelessness.

Regional Bicycle-Pedestrian Planning & Coordination Activities 14-19

The Planning Department was awarded the Regional Bicycle-Pedestrian Planning & Coordination Activities grant in the amount of \$250,000.00 from the Tennessee Department of Transportation. The objective of the Regional Bicycle-Pedestrian Planning & Coordination Activities grant was to support the salary and associated expenses of a new staff position to perform regional bike and pedestrian planning and coordination activities.

Congestion Mitigation and Air Quality General Competition 18-20

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The Planning Department was awarded the Congestion Mitigation and Air Quality General Competition grant in the amount of \$1,184,684.00 with a required cash match of \$296,171.00 from the Tennessee Department of Transportation. The objective of the grant was to support the Nashville Complete Trips: Transportation Demand Management program to help reduce mobile source emissions and improve air quality.

OBJECTIVES, SCOPE & METHODOLOGY

A monitoring review is substantially less in scope than an audit. The OFA did not audit the financial statements for the Planning Department and, accordingly, does not express an opinion or any assurances regarding the financial statements of the Planning Department 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 grantors 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 2 CFR 200; 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 grant period reviewed included grants that were active during FY 2017 and FY 2018. 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 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

Overall Findings and Major Review Highlights

Our review did not reveal any discrepancies with policies and grant requirement guidelines.

APPENDIX A

Grant	Resolution/Grant Number	Grant Period		Award Amount	Findings
Nashville Expanded Urbanized Area 16-17	40100-23416	10/01/2015	03/30/2017	\$771,077.00	N
Short-Range Transit Planning Activities 15-18	195303-S3-019	01/01/2015	12/31/2018	\$504,254.00	N
Transportation Planning and Coordination 15-18	40100-16616	10/01/2015	09/30/2018	\$4,375,157.00	N
Our Town 17	RS2016-467	08/01/2016	08/01/2017	\$50,000.00	N
Planning for a Healthier Future 14-15	RS2014-1181	01/01/2014	09/30/2017	\$100,000.00	N
Regional Bicycle-Pedestrian Planning & Coordination Activities 14-19	RS2014-1182	07/01/2014	06/30/2019	\$250,000.00	N
Congestion Mitigation and Air Quality General Competition 18-20	RS2017-942	07/01/2018	06/30/2020	\$1,184,684.00	N