

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



April 12, 2022

Jeff Roberts, Administrator of Elections
Davidson County Election Commission
1417 Murfreesboro Pike
Nashville, TN 37217

Dear Mr. Roberts:

Please find attached the monitoring report for the Davidson County Election Commission. This report explains the results of the review of your agency's compliance with federal and state grants and other financial assistance for fiscal year 2020 as listed in Appendix A. Staff from the Office of Financial Accountability completed the fieldwork for this review in April 2022.

We appreciate the assistance provided by your department during the course of the review. If you have any questions, please call me at 615-862-6712.

Sincerely,

Kevin Brown

Kevin Brown, CMFO, CFE
Director, Office of Financial Accountability

cc: Rick Brown, Finance Manager, Davidson County Election Commission
Kelly Flannery, Director, Department of Finance
Talia Lomax-O'dneal, Deputy Director, Department of Finance
Tom Eddlemon, Deputy Director, Department of Finance
Mary Jo Wiggins, Deputy Director, Department of Finance
Jenneen Kaufman, Chief of Accounts, Department of Finance
Lauren Riley, Metropolitan Auditor, Office of Internal Audit
Essie Robertson, CPA, CMFO, CICA, Office of Financial Accountability
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Metropolitan Government of Nashville and Davidson County

DAVIDSON COUNTY ELECTION COMMISSION

◆ Monitoring Report ◆

Conducted by



Office of Financial Accountability

April 12, 2022

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 Davidson County Election Commission (hereinafter referred to as “Election Commission”). The monitoring process included a review of the Help America Vote Act Funds 19-20. 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 (hereinafter referred to as “OMB”) 2 CFR 200, “*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.*”

Department Background

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, maintaining voting histories for each voter and providing information concerning voter registration, absentee voting, election results, and campaign financial disclosures.

Per the FY2022 operating budget book, the Davidson County Election Commission had an operating budget of \$3,253,900.00 with (38) budgeted positions.

Grant Reviewed:

The purpose of this review was to assess the Davidson County Election Commission’s compliance with contractual requirements set forth in the following grant contract that provided approximately \$1,780,000.00 of financial assistance to the Davidson County Election Commission.

Help America Vote Act Funds 19-20

The Davidson County Election Commission was awarded a grant in the amount of \$1,780,000 by the Tennessee Department of State, Division of Elections. The grant funds were to be utilized to acquire voting systems certified by the Election Assistance Commission to at least the 2005 Voluntary Voting System Guidelines (VVSG), and pursuant to T.C.A &2-9-119, certified by the Coordinator of Elections and the State Election Commission for use in all elections in the state.

OBJECTIVES, SCOPE & 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 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 grant listed in Appendix A. The grant period reviewed included grants that were active during FY2020. 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

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

APPENDIX A

Grant	Resolution #	Grant Period		Award Amount	Findings
Help America Vote Act Funds 19-20	RS2019-1735	05/1/2019	04/30/2020	\$1,780,000.00	No