

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



July 29, 2022

Vivian Wilhoite - Assessor
Assessor of Property
Howard Office Building
700 Second Avenue South, STE 210
P.O. Box 196305
Nashville, TN 37219

Dear Ms. Wilhoite:

Please find attached the monitoring report on the Assessor of Property's use of Metro credit cards. This report explains the results of our review of delegated purchasing authority and credit card transactions from July 1, 2016 through June 30, 2021. Staff from the Office of Financial Accountability began the fieldwork for this review on May 5, 2022.

We appreciate your cooperation and assistance during 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: Cristi Scott, Assessor of Property
Kelly Flannery, Director, Department of Finance
Talia Lomax-O'dneal, Deputy Director, Department of Finance
Mary Jo Wiggins, Deputy Director, Department of Finance
Tom Eddlemon, Deputy Director, Department of Finance
Jenneen Kaufman, Chief of Accounts, Department of Finance
Michell Bosch, Metropolitan Treasurer, Department of Finance
Michelle Hernandez-Lane, Chief Procurement Officer, Department of Finance

Lauren Riley, Metropolitan Auditor, Office of Internal Audit
Nicole Whitlock, CICA, Office of Financial Accountability
Essie Robertson, CPA, CMFO, CICA, Office of Financial Accountability
Anthony Conley, Office of Financial Accountability



Metropolitan Government of Nashville and Davidson County

ASSESSOR OF PROPERTY

◆ Monitoring Report ◆

Conducted by



Office of Financial Accountability

July 29, 2022

MONITORING REPORT

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INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a credit card review of the Assessor of Property’s compliance with the *Metro Code of Law Title 4, Procurement Code* and compliance with the *Metro Finance Policy #19: Credit Card Policy*.

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, including credit card usage by 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 Assessor of Property’s mission is “to accurately identify, list, appraise and classify all taxable properties in an effort to achieve fairness and equity in values for the preparation of the annual assessment roll in a timely manner, while educating property owners of the appraisal process and their options to appeal, as well as learn of available assistance programs.” Per the Fiscal Year 2022 Operating Budget Book, the Assessor of Property had 154 total budgeted positions and an operating budget of \$9,210,200.

OBJECTIVES, SCOPE AND METHODOLOGY

The scope of the credit card review period covered July 1, 2016 through June 30, 2021. There were four (4) cardholders in the Assessor of Property during the review period. See the table below for details:

Cardholder Name	Number of Transactions	Dollar Value of Transactions
Cardholder A	1	\$143.96
Cardholder B	168	\$48,567.21
Cardholder C	13	\$5,366.14
Cardholder D	6	\$469.08
Totals	188	\$54,546.39

The Office of Financial Accountability reviewed 50 transactions (26.5%) of the credit card activity.

The objectives of our review were:

- 1) To determine the agency's compliance with M.C.L. Title 4, Procurement Code.
- 2) To determine the agency's compliance with Metro Finance Policy #19: Credit Cards.
- 3) To determine whether credit card expenditures were allowable and necessary.
- 4) To determine whether purchasing transactions were authorized and sufficiently documented.
- 5) To determine whether the agency has adequate and effective internal controls over its credit card program.

Our review procedures included meeting with agency management and staff, reviewing internal controls over credit 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 credit 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

Our review did not reveal any instances of non-compliance with M.C.L. Title 4, Procurement Code and Metro Finance Policy #19: Credit Card.