

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



May 26, 2023

William Swann– Director Chief
Nashville Fire Department
63 Hermitage Avenue
Nashville, TN 37210

Dear Chief Swann:

Please find attached the monitoring report on the Nashville Fire Department’s use of Metro credit cards. This report explains the results of our review of delegated purchasing authority and credit card transactions from February 28, 2020 through February 27, 2023. Staff from the Office of Financial Accountability concluded the fieldwork for this review on May 19, 2023.

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: Leigh Anne Burtchaell, Finance Manager, Nashville Fire Department
Kelly Flannery, Director, Department of Finance
Lauren Riley, Metropolitan Auditor, Office of Internal Audit
Nicole Whitlock, CMFO, CICA, Office of Financial Accountability
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Metro Finance Leadership Team

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Metropolitan Government of Nashville and Davidson County

NASHVILLE FIRE DEPARTMENT

◆ Monitoring Report ◆

Conducted by



Office of Financial Accountability

May 26, 2023

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 Nashville Fire Department’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 Nashville Fire Department’s mission is “to provide high quality fire, medical, and rescue emergency responses and community support services to the citizens and visitors within Nashville and Davidson County, so they can work and reside in a community where an all-hazard response minimizes harm to life, property and environment.”

Per the Fiscal Year 2023 Operating Budget Book, the Nashville Fire Department had 1,452 total budgeted positions and an operating budget of \$174,835,300.

OBJECTIVES, SCOPE AND METHODOLOGY

The scope of the credit card review period covered February 28, 2020 through February 27, 2023. There were five (5) cardholders in the Nashville Fire Department during the review period. See the table below for details:

Cardholder Name	Number of Transactions	Dollar Value of Transactions
Cardholder A	94	\$21,027.35
Cardholder B	2	\$160.00
Cardholder C	41	\$19,892.56
Cardholder D	85	\$36,145.51
Cardholder E	47	\$8,232.86
Totals	269	\$85,458.28

The Office of Financial Accountability reviewed 50 transactions (18.58%) 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 or Metro Finance Policy #19: Credit Card.