

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 for the Nashville Fire 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 2021 and 2022 listed in Appendix A. Staff from the Office of Financial Accountability concluded the fieldwork for this review on May 19, 2023.

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: Leigh Anne Burtchaell, Nashville Fire Department
Kelly Flannery, Director, 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 Finance Leadership

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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 monitoring review of the financial assistance grants and contracts administered by the Nashville Fire Department. The monitoring process included a review of the contracts in effect during the fiscal year ending June 30, 2021 and 2022. 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

The mission of the Nashville Fire Department 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-hazards response minimizes harm to life, property and environment.

Per the FY2023 operating budget book, the Nashville Fire Department had an operating budget of \$174,835,300 with 1,452 budgeted positions.

Grants Reviewed:

The purpose of this review was to assess the Nashville Fire Department’s compliance with contractual requirements set forth in the following grant contracts that provided approximately \$28,000 of financial assistance to the Nashville Fire Department.

State Farm Arson Dog Program 18-23

The Nashville Fire Department was awarded a grant contract with an estimated value not to exceed \$25,000 with no cash match from State Farm for the acquisition and training of accelerant detection canine team.

Nashville Kennel Club 2022

The Nashville Fire Department was awarded \$3,000 from the Nashville Kennel Club for the purchase of canine oxygen masks for each fire engine and ambulance in Davidson County.

OBJECTIVES, SCOPE AND METHODOLOGY

A monitoring review is substantially less in scope than an audit. The OFA did not audit the financial statements for the Nashville Fire Department and, accordingly, does not express an opinion or any assurances regarding the financial statements of the Nashville Fire 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 was July 1, 2021 through June 30, 2022. 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
State Farm Arson Dog Program	RS2018-1271	6/1/2018	6/30/2023	\$25,000.00	No
Nashville Kennel Club	RS2022-1619	6/9/2022	No End Date	\$3,000.00	No