

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**



February 4, 2026

Dr. Sanmi Areola, Executive Director  
Public Health Department  
2500 Charlotte Avenue  
Nashville, TN 37209

Dear Dr. Areola:

Please find attached the final report on the monitoring review for the Public Health Department. This report explains the results of our review of the agency's compliance with its delegated purchasing authority from February 15, 2025, through September 30, 2025. Staff from the Office of Financial Accountability conducted the fieldwork for this review in November 2025

We appreciate the assistance provided by your department during the course of the review. If you have any questions, please call me at 615-880-1725.

Sincerely,

*Jane Dozier*

Jane Dozier, CIA, CFE  
Director, Office of Financial Accountability

cc: Kristen Zak, Administrative Assistant to Director of Health, Department of Health  
Jenneen Reed, Director, Department of Finance  
Michelle Hernandez-Lane, Deputy Finance Director  
Dennis Rowland, Purchasing Agent, Department of Finance  
Lauren Riley, Metropolitan Auditor, Office of Internal Audit  
Kimery Grant, Assistant Grants and Accountability Officer, Office of Financial Accountability  
Camile Crutcher, Finance Officer, Office of Financial Accountability

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*Metropolitan Government of Nashville and Davidson County*

# **METROPOLITAN PUBLIC HEALTH DEPARTMENT**

**◆ Delegated Purchasing Authority Monitoring ◆**

**Conducted by**



**Office of Financial Accountability**

February 4, 2026

**MONITORING REPORT**

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## INTRODUCTION

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The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a Delegated Purchasing Authority Monitoring review of the Metropolitan Public Health Department (hereinafter referred to as “Health Department”). The monitoring process included a review of the agency’s purchasing transactions that occurred during the period February 15, 2025, through September 30, 2025. The OFA performed the monitoring review focusing on the compliance areas specified in the Delegated Purchasing Authority notice granted to the agency’s Executive Director.

### Department Background

According to the Metropolitan Government of Nashville & Davidson County’s operating budget book for FY 2026, the Health Department’s mission is to protect, improve and sustain the health and well-being of all people in Nashville and Davidson County. In addition, the Health Department has an operating budget of \$61,397,600 with 755 budgeted positions.

## OBJECTIVES, SCOPE, AND METHODOLOGY

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A monitoring review is substantially less in scope than an audit. The OFA did not audit the financial statements for the Health Department and, accordingly, does not express an opinion or any assurances regarding the financial statements of the Health 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 Health Department’s compliance with Metro guidelines, policies, rules, and regulations. Specifically, we reviewed for the following objectives:

- 1) To determine the agency’s compliance with their Notice of Delegation of Purchasing Agent’s Authority.
- 2) To determine the agency’s compliance with Metro’s official Procurement Policies and Regulations.
- 3) To determine whether purchasing 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 purchasing transactions program.

The scope of our review included purchasing transactions occurring between February 15, 2025, and September 30, 2025.

The monitoring review procedures included meeting with agency management and staff, reviewing internal controls over purchasing use, and examining certain financial records and supporting documentation to ensure compliance with requirements set forth in Metro’s official Procurement Policies and Regulations. Specific procedures included:

- Comparing purchasing transactions with procurement contracts, purchasing requisitions, and purchase orders issued through iProcurement.
- Comparing purchasing transactions with original receipts, supporting documentation and travel authorizations.
- Identifying split transactions to circumvent Metro’s Procurement Policies and Regulations.
- Reviewing supporting documentation for accuracy, necessity, and reasonableness.
- Investigating discrepancies and following up as necessary.

## RESULTS OF MONITORING

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The OFA reviewed expenditure transactions processed by the Health Department within R12. Tests were performed to determine the agency's compliance with its Notice of Delegation of Purchasing Agent's Authority and the Metro Procurement Regulations. Based upon the results of testing, the OFA concludes that the Health Department's controls and processes are sufficient and are being followed regarding expenditure transactions. The Health Department utilizes iProcurement to procure goods and services from existing contracts by issuing purchase orders, receipting the goods and services within iProcurement, and processing the invoices for payment within R12 utilizing a PO matched invoice.

Overall, the Health Department is compliant with its Notice of Delegation of Purchasing Agent's Authority as well as Metro Procurement Regulations. No discrepancies of material significance or findings of non-compliance were noted during the review.