



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

October 5, 2026

Sharon W. Hurt, Davidson County Clerk
Howard Office Building
700 President Ronald Reagan Way, Suite 101
Nashville, TN 37210

Dear Ms. Hurt:

Please find attached the monitoring report for the Metropolitan Government of Nashville and Davidson County Clerk's Office. The Office of Financial Accountability (OFA) completed a limited special review of change fund balances, license plate inventories, and regular title inventory maintained by the Davidson County Clerk's Office.

The review covered evaluating cash handling procedures, verifying change fund balances and a physical inventory count. The review was requested by former County Clerk, Brenda Wynn, who retired on August 31, 2026. The newly elected County Clerk assumed duties on September 1, 2026.

The procedures were designed to evaluate, on a targeted basis, whether change fund balances and controlled-inventory balances were supported by physical counts and whether the related safeguarding and reconciliation controls were operating as intended. Staff from the Office of Financial Accountability initiated the review on August 12, 2026. The review conducted on August 12th and 13th focused specifically on a physical count of the license plate inventory held in the main warehouse maintained in the Howard Office Building. All other components of the review were completed on August 31, 2026.

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

Sincerely,

A handwritten signature in cursive script that reads "Jane Dozier".

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

OFFICE OF FINANCIAL ACCOUNTABILITY

700 President Ronald Reagan Way, Suite 310, Nashville, TN 37210

Phone: 615-880-1725

cc: Tony Hudson, Chief Deputy Clerk, County Clerk Office
Christy Allison, Admin Services Officer, County Clerk Office
Julie Ward, Admin Services Officer, County Clerk
Jenneen Reed, Director, Department of Finance
Lauren Riley, Metropolitan Auditor, Office of Internal Audit
Kimery Grant, Assistant Grants & Accountability Officer, Office of Financial Accountability
Prakhar Singh, Compliance Monitor, Office of Financial Accountability
Metro Finance Leadership Team



Metropolitan Government of Nashville and Davidson County

COUNTY CLERK OFFICE

“ Monitoring Report ”

Conducted by



Office of Financial Accountability

October 5, 2026

MONITORING REPORT

TABLE OF CONTENTS

INTRODUCTION	5
OBJECTIVES, SCOPE AND METHODOLOGY	6
RESULTS OF REVIEW	7

RESULTS OF REVIEW

The Office of Financial Accountability (OFA) completed a limited special review of change fund balances, license plate inventories, and regular title inventory maintained by the Davidson County Clerk's Office. The procedures were designed to evaluate, on a targeted basis, whether change fund and controlled-inventory balances were supported by physical counts and whether the related safeguarding and reconciliation controls were operating as intended.

Department Background

The Clerk's Office operates a Main Office in the Howard Office Building and branch offices in Green Hills, Hermitage, North, South, and Madison. The Main Office also maintains the central warehouse inventory, which includes standard, specialty, and dealer issued license plates.

Locations Reviewed

The monitoring procedures encompassed the following locations and activities:

- Main Office (Howard Office Building) – change fund activity, warehouse and main office inventory; including standard, specialty, dealer issue license plates, regular titles inventory, and individual clerk inventory
- Green Hills Branch – change fund activity, branch license plate inventory, and individual clerk inventory
- Hermitage Branch – change fund activity, branch license plate inventory, and individual clerk inventory
- North Branch – change fund activity, branch license plate inventory, and individual clerk inventory
- South Branch – change fund activity, branch license plate inventory and individual clerk inventory

Madison Office Branch

OFA did not perform a physical inventory count or a change fund cash count at the Madison office branch. Accordingly, no conclusion is expressed in this report with respect to the existence, accuracy, safeguarding, or reconciliation of license plate inventory or change fund cash at that location.

OBJECTIVES, SCOPE & METHODOLOGY

OBJECTIVES, SCOPE & METHODOLOGY

This engagement constituted a limited special review and was substantially less in scope than an audit conducted in accordance with generally accepted auditing standards. OFA did not audit the financial statements of the Clerk's Office and, accordingly, did not express an audit opinion or provide assurance with respect to the financial statements of the Clerk's Office or the Metropolitan Government of Nashville and Davidson County (Metro).

The objective of the review was to assess cash counts relating to change funds, and inventory-control procedures relating to license plate inventories. The procedures were performed at the Main Office (Howard Office Building), Green Hills, Hermitage, North, and South locations. Madison was excluded from physical testing, as described above.

The procedures performed included the following:

- Physical count and verification of change fund cash balances at the locations tested;
- Physical count and verification of standard, specialty, individual clerk inventory, dealer issued license plate inventories, and regular titles as applicable, at the locations tested;
- Reconciliation of physical inventory counts to the County Clerk's Office inventory-system records; and
- Review of relevant cash-handling and inventory-control policies and procedures.

The physical count procedures described in this report were performed on August 31, 2026, except for the procedures related to the main warehouse in the Howard Office Building, which were conducted on August 12-13, 2026.

RESULTS OF REVIEW

RESULTS OF MONITORING

Summary of Monitoring Results

Based on the procedures performed, OFA identified certain inventory discrepancies; however, the County Clerk's Office provided sufficient supporting documentation to account for each item, and no unresolved discrepancies remained. Additionally, no change fund cash discrepancies were identified among the locations tested.

To limit disclosure of location-specific cash holdings, change fund results are presented on a non-monetary basis. Accordingly, the report does not present the authorized balance, amount counted, or dollar variance for any individual location.

The results of this monitoring review are limited to the locations and procedures described herein and should not be interpreted as providing assurance over locations or balances that were not tested. Specifically, OFA did not count inventory or change fund cash at the Madison office; therefore, Madison is outside the tested population for purposes of this report.

Change Fund Accountability

At the Main Office, Green Hills, Hermitage, North, and South locations, OFA performed physical verification procedures over change fund cash and considered the related safeguarding and reconciliation practices. Appendix A presents the results using non-monetary status indicators and does not disclose location-specific cash balances.

License Plate Inventory Accountability

OFA performed a physical count of standard, specialty, dealer issued license plates, individual clerk plate inventory, and regular title inventory, as applicable, and reconciled physical counts to the County Clerk's Office inventory-system records. Location-level results are summarized in Appendix B.

Overall Conclusion

OFA's monitoring procedures were limited to the specific activities and locations described in this report. Conclusions regarding change fund and license plate inventory controls are limited to the procedures performed and the evidence obtained for the locations tested and note no exceptions as specified in the Appendices A and B. This report does not constitute an audit and does not express an audit opinion or other form of assurance.

RESULTS OF REVIEW

APPENDIX A – CHANGE FUND MONITORING SUMMARY

The following table summarizes the change fund procedures performed at the locations tested. To limit disclosure of location-specific cash holdings, results are reported using non-monetary status indicators; authorized balances, amounts counted, and dollar variances are not presented.

Location	Reconciliation Result	Date Counted	Exception
Main Office (Howard Office Building)	No Exception Noted	08/31/2026	N
Green Hills Branch	No Exception Noted	08/31/2026	N
Hermitage Branch	No Exception Noted	08/31/2026	N
North Branch	No Exception Noted	08/31/2026	N
South Branch	No Exception Noted	08/31/2026	N

Madison Office Branch: *OFA did not perform a change fund cash count at the Madison office branch. Accordingly, Madison is excluded from the tested-results table below, and no conclusion is expressed with respect to change fund cash balances at that location.*

RESULTS OF REVIEW

APPENDIX B – LICENSE PLATE INVENTORY MONITORING SUMMARY

Main Office (Howard Office Building)

The following table summarizes the results of the physical inventory count procedures performed over standard, specialty, dealer issued license plates, and regular title inventory.

Plate Category	Recorded / System Count	Physical Count	Variance	Exception
Standard Plates	1,832	1,832	0	N
Specialty Plates	11,128	11,128	0	N
Clerk Inventory	4,259	4,259	0	N
Regular Title Inventory	58,282	58,282	0	N
Standard Plates (Warehouse)	26,745	26,745	0	N
Specialty Plates (Warehouse)	20,528	20,528	0	N
Dealer Plates (Warehouse)	360	360	0	N

Branch Inventory – Standard, Specialty, and Dealer Issue Plates

The following table summarizes the results of the physical inventory count procedures performed at the branch locations tested.

Branch	Plate Category	Recorded / System Count	Physical Count	Variance	Exception
Green Hills	Standard Plates	552	552	0	N
Green Hills	Specialty Plates	555	555	0	N
Green Hills	Clerk Inventory	204	204	0	N
Hermitage	Standard Plates	3,704	3,704	0	N
Hermitage	Specialty Plates	451	451	0	N

RESULTS OF REVIEW

Hermitage	Clerk Inventory	387	387	0	N
North	Standard Plates	602	602	0	N
North	Specialty Plates	719	719	0	N
North	Clerk Inventory	462	462	0	N
South	Standard Plates	975	975	0	N
South	Specialty Plates	854	854	0	N
South	Clerk Inventory	726	726	0	N

Madison Office Branch: *OFA did not perform a physical inventory count at the Madison office branch. Accordingly, Madison is excluded from the tested-results table above, and no conclusion is expressed with respect to license plate inventory at that location.*