

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**



July 14, 2020

Nathalie Stiers, Director  
Justice Integration Services  
404 James Robertson Parkway  
Suite 2020  
Nashville, TN 37219

Dear Ms. Stiers:

Please find attached the monitoring report for the Justice Integration Services. This report explains the results of our review of the agency's compliance with its delegated purchasing authority from September 2019 through February 2020. Staff from the Office of Financial Accountability completed the fieldwork for this review in June 2020.

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, CMFO, CICA, CFE  
Finance Manager

cc: Brandi Kyle, Justice Integration Services  
Kevin Crumbo, Director, Department of Finance  
Talia Lomax-O'dneal, Deputy Director, Department of Finance  
Kim McDoniel, Deputy Director, Department of Finance  
Tom Eddlemon, Deputy Director, Department of Finance  
Mary Jo Wiggins, Deputy Director, Department of Finance  
Michelle Hernandez-Lane, Chief Procurement Officer, Department of Finance  
Phil Carr, Division of Accounts, Department of Finance  
Lauren Riley, Metropolitan Auditor, Office of Internal Audit  
Fred Adom, CPA, CGMA, CICA, Director, Division of Grants & Accountability  
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Dolly Cook, CICA, Office of Financial Accountability

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*Metropolitan Government of Nashville and Davidson County*

# **JUSTICE INTEGRATION SERVICES**

◆ **Monitoring Report** ◆

Conducted by



**Office of Financial Accountability**

July 14, 2020

# MONITORING REPORT

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## TABLE OF CONTENTS

INTRODUCTION .....	5
OBJECTIVES, SCOPE AND METHODOLOGY.....	6
RESULTS OF MONITORING.....	7

## INTRODUCTION

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The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a compliance monitoring review of the Justice Integration Services’ (hereinafter referred to as “JIS”) delegated purchasing authority. The monitoring process included a review of the agency’s purchasing transactions that occurred during the fiscal year ending June 30, 2020. The OFA conducted the monitoring review along the compliance areas identified the notice of Delegated Purchasing Authority that was granted to the agency’s Executive Director.

### Department Background

According to the Justice Integration Services’ website, JIS provides a combination of desktop support, network services, and application development and support for these member agencies. The following justice agencies are members of Justice Integration Services: Circuit Court Clerk, Clerk & Master, Criminal Court Clerk, Criminal Justice Planning, District Attorney, General Sessions Court, General Sessions Probation, General Sessions Safety Center, Juvenile Court, Juvenile Court Clerk, Metro Police Department, Probate Court, Probate Probation, Public Defender, Sheriff’s Office, State Trial Courts (Civil Divisions, Criminal Divisions, and Chancery Parts I-IV).

Per the FY 2020 Operating budget book, the JIS had an operating budget of \$2,767,200.00 with twenty (20) budgeted positions. The mission of the JIS department is “to provide customized, integrated case management software and technology support products to Metro Nashville Justice Agencies so they can manage and use shared information to improve the administration of justice for the Nashville community.”

## 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 Justice Integration Services and, accordingly, does not express an opinion or any assurances regarding the financial statements of the JIS 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 JIS’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 September 1, 2019 and February 28, 2020.

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 in order 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 Office of Financial Accountability reviewed Justice Integration Services' expenditure transactions processed within R12 along with the department's credit card transactions. 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 JIS's controls and processes are sufficient and are being followed regarding expenditure transactions. The JIS utilizes iProcurement to procure goods and services off 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 JIS is compliant with its Notice of Delegation of Purchasing Agent's Authority as well as Metro Procurement Regulations. No discrepancies or findings of non-compliance were noted during the review.