

BILL PURCELL, MAYOR



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DEPARTMENT OF FINANCE
OFFICE OF FINANCIAL ACCOUNTABILITY
222 THIRD AVENUE NORTH, SUITE 650
NASHVILLE, TENNESSEE 37201

July 19, 2005

Betty Adams Green, Juvenile Court Judge
Juvenile Court
100 Woodland Street
Nashville, Tennessee 37213

Dear Honorable Judge Green:

Please find attached the final Monitoring Report for the Juvenile Court. This report explains the results of the monitoring review of the agency's federal and state grants and other financial assistance for the fiscal years ending June 30, 2003 and 2004. Staff from the Office of Financial Accountability conducted the fieldwork for this review intermittently from May 9, 2005 through June 23, 2005. You previously reviewed and responded to the preliminary report. Your responses have been incorporated into this final report in the section entitled "Management's Comments."

We appreciate the cooperation and assistance provided us during the course of the review. We hope you find the results of the review useful for administering grants for the Juvenile Court. If you have any questions, please call me at (615) 880-1035.

Sincerely,

Fred Adom, CPA
Director

cc: Phoebe Johnson, Court Administrator
Tim Adgent, Court Administrator
David Manning, Director of Finance
Talia Lomax O'dneal, Deputy Director of Finance
Mitzi Martin, Chief Accountant
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Kevin Brown, Office of Financial Accountability
Bill Walker, Office of Financial Accountability



Metropolitan Government of Nashville and Davidson County

◆ Monitoring Report of ◆

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Juvenile Court

◆
Issued by



Office of Financial Accountability

July 19, 2005

Fred Adom, CPA
Director

Kevin Brown,
Lead Auditor

Bill Walker,
Assistant Auditor

Our Vision: To be excellent and proficient in monitoring and management services.

**MONITORING REPORT
FOR
JUVENILE COURT**

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EXECUTIVE SUMMARY

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of the Federal and State grants and contracts administered by Juvenile Court (hereinafter referred to as “Juvenile Court” or “department”). The monitoring process included a review of those contracts in effect during the fiscal years ending June 30, 2003, June 30, 2004 and June 30, 2005. The contracts reviewed are listed in Appendix A. The OFA conducted its monitoring review along the major compliance areas identified in the Office of Management and Budget (OMB) Circular A-133, “Audits of States, Local Governments, and Non-Profit Organizations.” The review was performed in accordance with Generally Accepted Government Auditing Standards and in compliance with the OMB Circular A-87, “Cost Principles for State, Local and Indian Tribal Governments.”

OVERVIEW OF THE DEPARTMENT

The Juvenile Court’s mission is to provide a judicial and non-judicial service delivery system that is fair, accessible, efficient, and responsive that will meet the immediate and long term needs of the citizens of Greater Nashville and Davidson County Tennessee in a manner consistent with public safety. The Juvenile Court provides the following professional services: Administrative Services, Resource Services and Assessments, Adolescent and Family Drug Court Services, Truancy Prevention, Community Probation/Truancy, Enforcements/Warrants, Community Service, Building Security, Centralized Intake and Pretrial Services, Family Services, Parentage/Child Support, and Detention.

The Adjudication Division presides over all cases entering the Juvenile Court of Davidson County and is responsible for the supervision (Judge) of all referees and related services. This division presides over cases including delinquency, unruly child cases (truancy, curfew runaway, etc.), neglect and abuse proceedings, termination of parental rights as well as paternity, legitimization, child support, child custody and visitation. Also presides over and adjudicates all parentage cases filed by the IV-D agency (Maximus), including issues of parentage, child support, visitation and medical insurance. Serves all IV-D process (summons, subpoenas, and arrest orders).

The Juvenile Court’s Administrative Division is responsible for the day-to-day operations of the Juvenile Justice Center, management of the Juvenile Court fiscal and purchasing services, coordinates and manages all human resource issues for the Court, coordinates all grants and contracts, coordinates training initiatives for employees, provides information systems services for the Court, and all planning initiatives for the Court.

The FY 2005 operating budget for the Juvenile Court was \$11,095,800.00. The Juvenile Court had 148 full time equivalents staff positions during FY 2005.

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 Juvenile Court and, accordingly, does not express an opinion or any assurances regarding the financial statements of the Juvenile Court 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 grantor guidelines, rules, and regulations. Specifically, we reviewed for the following objectives:

- To determine whether the activities and costs of the programs are allowable under the program regulations and provisions of the grant agreement
- To determine whether costs reported under the grant program are consistent with provisions of grantor guidelines and OMB Circular A-87
- To determine whether Title VI and other civil rights requirements are met

EXECUTIVE SUMMARY

- To determine whether minimum requirements for local matching contributions and/or adequate level of expenditures by other sources of funds are met
- To determine whether the department adheres to grantor guidelines for equipment purchases
- To determine whether grant funds were used exclusively during the period in which the funds were authorized
- To determine whether purchases were made in accordance with OMB Circular A-87, the minimum federal, state and local requirements, and grantor guidelines
- To determine whether grant financial reports are reliable and timely
- To determine whether Federal compliance requirements regarding subrecipient oversight were met and whether the subrecipient performed in accordance with the contract terms.

The scope of the work included the Federal and State contracts listed in Appendix A. These contracts either had grant periods effective for or expiring during fiscal years 2003, 2004, and 2005 or expenditures were reported to the grantor during the review period. 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 files, including:

- financial transactions and supporting documentation,
- contract agreements and related amendments,
- Federal and/or State financial reports, and
- Internal and external correspondence.

The Juvenile Court has a well-defined plan for ensuring compliance with Title VI of the Civil Right Act. The Juvenile Court has a dully appointed coordinator responsible for administering the plan, conducting training for current court personnel on Tile VI – related rights and responsibilities and maintaining a roster of trained employees. The coordinator serves as lead facilitator of the department’s Title VI Action Group and also serves as the department’s internal resource on civil rights issues. The department has 135 employees including 63 Blacks, 68 Whites and 4 others; 60 men and 75 women. We noted signs posted at open and accessible areas advising all of their rights under the Civil Rights Act. Our review and discussions with the coordinator did not disclose any complaints and or any indications of civil rights violations.

OVERALL FINDINGS AND MAJOR REVIEW HIGHLIGHTS

During our review, the Juvenile Court staff provided valuable background Juvenile Court issues and trends. The OFA auditors observed daily operations at the Juvenile Court office and evaluated compliance with grant guidelines. Based on our review, the Juvenile Court staff has reasonable knowledge about the program requirements and appears to be in compliance with most grant requirements.

Tests revealed some problems in the administration and management of the grants and minor deficiencies in the agency’s operations and internal controls that need improvements. In the section that follows, the OFA identifies the following findings for Juvenile Court:

1. The Juvenile Court failed to follow Metro’s rules regarding contract amendments.
2. The Juvenile Court billed the State for services outside the scope of services in the grant contract.
3. The Juvenile Court failed to recover allowable indirect cost in the grant contract.
4. The Juvenile Court should improve its payroll administration and documentation.
5. The Juvenile Court should improve its reporting efforts.

The other minor issues are discussed in the “Other Issues” section of this report. These discrepancies do not constitute a finding, but the OFA recommends the department take action regarding improvements in these areas.

FINDINGS AND RECOMMENDATIONS

1. The Juvenile Court failed to follow Metro's rules regarding contract amendments.

FINDING

Our review of grant expenditures revealed the Juvenile Court failed to follow Metro's policies and procedures for amending contracts. The Juvenile Court contracted with the following subgrantees: St. James Missionary Baptist Church (St. James MBC), Oasis Center, Inc., Jackson St. Missionary Baptist Church (Successful Survivors-Save Our Children Program), YMCA, Kathryn Benson, and Foundation Associates, to provide services under the Juvenile Accountability Block Grant (JABG). The compensation terms in the contracts outlined how Metro Juvenile Court would compensate each vendor.

- **St. James Missionary Baptist Church**

The contract with St. James MBC called for the subgrantee to provide tutoring services to juvenile offenders referred by the Court on a fee for service basis. The Juvenile Court and St. James MBC agreed to amend the compensation plan in the original contract from fee-for-service to flat monthly rate. Instead of using the appropriate contract amendment format and securing the required approvals, which include the signatures of the Metro Purchasing Agent, the Department Head of Juvenile Court, the Director of Finance, Director of Insurance, the Metropolitan Attorney and a representative of St. James MBC; the Juvenile Court rather entered into a Memorandum of Understanding (MOU) with St. James MBC with the intent to amend the original contract. The MOU was signed by the Juvenile Court Administrator, Juvenile Court JAIBG Program Manager, and St. James MBC Program Coordinator. Juvenile Court compensated St. James MBC at a monthly rate of \$3,312.50 (per the MOU) instead of the \$12.00 per client per session as noted in the contract during the FY 02-03 JABG grant term. During the FY 03-04 JABG grant term, the Juvenile Court compensated St. James MBC at a monthly rate of \$2,750.00 instead of the \$12.00 per client per session as noted in the contract.

The Juvenile Court did not follow Metro's policies and procedures in amending the contract that Metro has with the St. James MBC. The contract between Juvenile Court and St. James MBC states under the Modification of Contract clause that, "*this contract may be modified only by written amendment executed by all parties and their signatories hereto.*" The MOU the Juvenile Court secured to amend this contract did not have the required signatures to effectively amend the grant contract therefore The Juvenile Court should not have deviated from the compensation terms with St. James MBC. An MOU is not an acceptable form for amending a contract.

It should also be noted the contract between Metro Nashville Government Juvenile Court and the State of Tennessee for the JABG program was a cost reimbursement grant, thereby the state agreed to compensate the Juvenile Court for costs incurred. The compensation plan under that contract did not make reference to services performed. Our tests revealed the Juvenile Court claimed only the amounts paid to St. James MBC from the state. Therefore, despite having violated Metro's policies regarding how to properly amend a contract, the Juvenile Court did not claim any excess beyond the amount it had earned on the grant by virtue of what it had paid to St. James MBC.

- **Oasis Center, Inc. and YMCA**

The contract between Metro Nashville Government Juvenile Court and the Oasis Center states that the subgrantee will be compensated \$75.00 per client for the ADSEP program and \$1,409.00 per family for the Family Retreat Weekend program. These contracts were also dutifully executed with all required Metro and the subgrantees' signatures. After signing the contracts, Juvenile Court is compensating the Oasis Center \$50.00 per client for the ADSEP program based on a verbal agreement between the two parties.

FINDINGS AND RECOMMENDATIONS

Similarly the contract between Metro Nashville Government Juvenile Court and the YMCA states that the subgrantee will be compensated \$80,000.00 per year to be paid by a single payment at the commencement of the program. The YMCA is billing and the Juvenile Court is paying on a monthly rate of \$5,416.67. There is not a contract amendment in place that changes the compensation rate of \$80,000.00 per year to a monthly rate of \$5,416.67. Therefore by Juvenile Court compensating YMCA at a month rate of \$5,416.67, it results in YMCA being compensated \$65,000.00 a year instead of \$80,000.00.

These instances of failure to follow the stated terms of the grant contract indicates lax attitude towards grant compliance that could lead to potential liability for the Juvenile Court and Metro Nashville Government.

RECOMMENDATION(S)

The Juvenile Court should take the necessary measures to ensure strict grant contract compliance. The Juvenile Court should follow proper Metro Nashville Government policies and procedures when amending contracts. All amendments should be made using the proper Metro format and should be written and executed by all required parties and their signatories hereto. The Juvenile Court should also comply with the exact terms of its contracts with all parties until duly amended.

MANAGEMENT'S COMMENTS

“We concur”

Juvenile Court will comply with the exact terms of it's contracts in the future.

2. Juvenile Court billed the State for services outside the scope of services in the grant contract.

FINDING

The Juvenile Court over billed the State for services provided by the Jackson Street Missionary Baptist Church's Successful Survivor's Program. The Juvenile Court utilizes grant funds from the Juvenile Accountability Block grants for the program provided by the Jackson Street Missionary Baptist Church. The JABG contract between the State and Metro Juvenile Court states, "The grantee shall not assign this Grant or enter into a subcontract for any of the services performed under this Grant without obtaining the prior written approval of the State." The Juvenile Court received prior approval to enter into a subcontract with the Jackson Street Missionary Baptist Church for the Successful Survivors program to provide anger management classes at a rate of \$35.00 per session. In addition to the anger management classes, the Successful Survivors program also offered four (4) additional classes. The four other classes included Sexual Offenders, Truth and Honesty, Gun Safety, and Alcohol and Drug. The Jackson Street Missionary Baptist Church invoiced the Juvenile Court at a rate of \$30.00 per session for anger management classes as well as the 4 additional classes which were not mentioned in the contract.

Our tests revealed Jackson Street Missionary Baptist Church billed the Juvenile Court for 133 sessions during the FY 02-03 JABG grant year and 86 sessions during the 3rd Quarter of the FY 03-04 JABG grant year for services outside the scope of services. The OFA was not provided with specific approval from the Grantor for the other classes provided by the Jackson Street Missionary Baptist Church under the Successful Survivors Program therefore the costs of the other four classes are deemed outside the scope of services of the JABG grant and therefore is questioned. See Table below:

FINDINGS AND RECOMMENDATIONS

Overall Summary for the 02-03 JABG Grant			
	# of Sessions	Rate	Amount
Total for the 02-03 JABG Grant	581	\$30.00	\$17,430.00
Verified Eligible Sessions per Contract Agreement	448	\$30.00	\$13,440.00
Amount of Questioned Cost Reported to the Grantor	133	\$30.00	\$3,990.00

Overall 3rd Quarter Summary 03-04 JABG Grant			
	# of Sessions	Rate	Amount
Total for the 3rd Quarter of the 03-04 JABG Grant	169	\$30.00	\$5,070.00
Verified Eligible Sessions per Contract Agreement	83	\$30.00	\$2,490.00
Amount of Questioned Cost reported to Grantor	86	\$30.00	\$2,580.00

See Table 1-A and 1-B in Appendix A for a detail breakdown of the monthly invoices from Jackson Street Missionary Baptist Church.

RECOMMENDATION(S)

The Juvenile Court should ensure strict compliance with all executed contracts. Subgrantee invoices should be thoroughly reviewed for compliance to the terms of the contract. Any agreed-upon arrangement subsequent to executing the contracts should be well documented and the contracts amended appropriately. Costs reported to the State and reimbursement sought should be for only allowable and eligible services according to the terms of the grant contract. In addition, the questioned costs noted above should be resolved with the State. The Juvenile Court should notify the OFA of the final disposition of this issue.

MANAGEMENT'S COMMENTS

“We concur in part”

Juvenile Court should have amended the contract with Jackson Street Missionary Baptist Church-Successful Survivors to include the addition of the Gun Safety, Sexual Offender; Truth and Honesty, and Alcohol and Drug Classes.

However, the Tennessee Commission on Children and Youth had conducted two monitoring reviews of our Grant subcontractors and had also made site visits and never questioned the class offerings.

3. **Juvenile Court failed to recover allowable indirect cost.**

FINDING

Our review of the grant contracts revealed several grants allowed for indirect cost claims; however at the time of the grant review, the Juvenile Court had not claimed indirect cost from the grantor. Our tests also revealed the Community-Juvenile Court Liaisons FY 2004 grant award of \$30,114.00 included 7% indirect costs. The indirect cost amount should have been remitted back to the Metro General Fund; however, the Juvenile Court did not remit the indirect cost. Several other grants including the JABG, the Child and Family intervention, Child Support Enforcement and the State Supplement appear to allow for indirect cost; however, the Juvenile court had not budgeted or claimed any costs on these grants for Indirect Costs recovery.

FINDINGS AND RECOMMENDATIONS

Finance Dept. Policy OMB #1 (effective September 26, 2003) states, “Departments and agencies shall make provisions for indirect costs in their grant budgets both during the application submission and in the general ledger.” The policy further states, “indirect costs must be recovered when funding is made available through reimbursement or draw-down processes, in accordance with the terms of each departmental indirect cost rate proposal or cost allocation plan and applicable Federal, State, and Local grantor’s regulations.” Metro agencies with grant programs are required to subsequently remit a portion of the funds to the Metro general fund.

Grant Name	Grantor’s share of Indirect Cost	Required Metro Match	Total Indirect Cost Amount	Comments
03-04 JABG	\$903.00	\$100.00	\$1,003.00	Budgeted though not claimed/reported
Child Support Enforcement, Title IV-D FY 2005	\$79,542.00	\$40,976.00	\$120,518.00	Budgeted though not claimed/reported
Community-Juvenile Court Liaisons FY 2004	\$2107.98	N/A	\$2,107.98	Budgeted, received, but not remitted to General Fund

RECOMMENDATION(S)

Management should take the following measures to comply with indirect cost policies:

- Include indirect costs in future grant budgets, where allowable
- Maximize the department’s claims for indirect costs by reporting such costs to the fullest amount allowable
- Comply with Metro policy by remitting the applicable costs to the Metro general fund.

MANAGEMENT’S COMMENTS

“We concur in part”

Indirect costs have now been claimed and reported for the FY 2005 Child Support Enforcement Grant. The Department of Children’s Services advised us that we could not claim indirect costs for the Child and Family Intervention Grant.

4. **The Juvenile Court should improve its payroll administration and documentation.**

FINDING

Our testing revealed weaknesses in Juvenile Court’s payroll administration and documentation that needs improvement. The Juvenile Court’s financial accounting reports do not accurately reflect the time and attendance and leave taken by employees as documented in attendance reports. Also, our review revealed employees, who were eligible for overtime pay, were not paid according actual hours worked. OFA noted several instances eligible employees earned overtime pay, however according to the payroll journal these employees were not paid for the overtime worked.

The purpose of an accounting and financial reporting system is to provide accurate, complete, timely and understandable and useful financial information to all users. In order to achieve this objective the organization must maintain reliable time records for each employee for each pay period based on actual detailed time records. The Juvenile Court failed to reflect the details of the time and attendance records of its employees in the Metro financial and accounting system. By failing to reflect the actual time worked or leave taken in the payroll journal, the Juvenile Court could not defend potential claims regarding erroneous leave balances.

FINDINGS AND RECOMMENDATIONS

RECOMMENDATION(S)

The Juvenile Court should ensure that the following measures are taken:

- That the payroll journal distinguishes between leave actually taken by an employee and actual hours worked.
- That eligible employees receive overtime pay for any overtime hours worked.

MANAGEMENT'S COMMENTS

“We concur”

Juvenile Court has developed processes that would correct this weakness.

5. **The Juvenile Court should improve its reporting efforts.**

FINDING

Our review of the Juvenile Court grants revealed multiple problems with grant reporting requirements. Mostly, the OFA found instances where reports were not filed timely. The grant contracts the Juvenile Court manages state specific reporting requirements. Our tests show the Juvenile Court failed to submit required grantor reports in a timely manner on several occasions. Also, several of the reports were not dated; therefore, the OFA was unable to determine whether the reports were filed timely. Untimely filing of grantor reports, which in most instances also serve as the claims for reimbursements, could lead to cash flow issues and potential interest expense in the grant fund. Tables 2 and 3 shows the reporting problems found during testing involving the timeliness of the reports.

RECOMMENDATION(S)

The Juvenile Court management should ensure the department complies with all grant reporting requirements. At a minimum, the department should

- Review financial reports to ensure agreement with Metro's official accounting records
- Submit all financial and/or programmatic reports in accordance with deadlines

MANAGEMENT'S COMMENTS

“We concur”

OTHER ISSUES

Although findings were noted in the “Findings and Recommendations” section of this report, the following issue and recommendation should be mentioned for management’s consideration:

The Juvenile Court purchased eight (8) laptop computers and eight (8) adaptors from Dell in June of 2003; however the computers were not received until July of 2003. The Juvenile Court reported the cost of the computers under the Child Support Enforcement, Title IV-D FY 2003 grant but reported the cost of the eight (8) adaptors under the Child Support Enforcement, Title IV-D FY 2004 grant. The Juvenile Court should remain consistent when reporting expenditures under grant agreements.

**APPENDIX A:
TABLES**

The following tables present the supporting information for the issues from the Findings and Recommendations section.

TABLE 1-A
FINDING #2

02 03 JABG Individual Invoice Breakdown for the Entire Grant Period			
	# of Sessions	Rate	Amount
September 2002 Invoice	22	\$30.00	\$660.00
Verified Eligible Sessions Per Contract Agreement	0	\$30.00	\$0.00
Amount of Questioned Cost Reported to the Grantor	22	\$30.00	\$660.00
October 2002 Invoice	48	\$30.00	\$1,440.00
Verified Eligible Sessions Per Contract Agreement	48	\$30.00	\$1,440.00
Amount of Questioned Cost Reported to the Grantor	0	\$30.00	\$0.00
November and December 2002 Invoice	98	\$30.00	\$2,940.00
Verified Eligible Sessions Per Contract Agreement	77	\$30.00	\$2,310.00
Amount of Questioned Cost Reported to the Grantor	21	\$30.00	\$630.00
January 2003 Invoice	26	\$30.00	\$780.00
Verified Eligible Sessions Per Contract Agreement	19	\$30.00	\$570.00
Amount of Questioned Cost Reported to the Grantor	7	\$30.00	\$210.00
February 2003 Invoice	36	\$30.00	\$1,080.00
Verified Eligible Sessions Per Contract Agreement	22	\$30.00	\$660.00
Amount of Questioned Cost Reported to the Grantor	14	\$30.00	\$420.00
March 2003 Invoice	55	\$30.00	\$1,650.00
Verified Eligible Sessions Per Contract Agreement	40	\$30.00	\$1,200.00

Amount of Questioned Cost Reported to the Grantor	15	\$30.00	\$450.00
April 2003 Invoice	50	\$30.00	\$1,500.00
Verified Eligible Sessions Per Contract Agreement	44	\$30.00	\$1,320.00
Amount of Questioned Cost Reported to the Grantor	6	\$30.00	\$180.00
May 2003 Invoice	52	\$30.00	\$1,560.00
Verified Eligible Sessions Per Contract Agreement	43	\$30.00	\$1,290.00
Amount of Questioned Cost Reported to the Grantor	9	\$30.00	\$270.00
June 2003 Invoice	55	\$30.00	\$1,650.00
Verified Eligible Sessions Per Contract Agreement	51	\$30.00	\$1,530.00
Amount of Questioned Cost Reported to the Grantor	4	\$30.00	\$120.00
July 2003 Invoice	68	\$30.00	\$2,040.00
Verified Eligible Sessions Per Contract Agreement	58	\$30.00	\$1,740.00
Amount of Questioned Cost Reported to the Grantor	10	\$30.00	\$300.00
August 2003 Invoice	42	\$30.00	\$1,260.00
Verified Eligible Sessions Per Contract Agreement	28	\$30.00	\$840.00
Amount of Questioned Cost Reported to the Grantor	14	\$30.00	\$420.00
September 2003 Invoice	29	\$30.00	\$870.00
Verified Eligible Sessions Per Contract Agreement	18	\$30.00	\$540.00
Amount of Questioned Cost Reported to the Grantor	11	\$30.00	\$330.00

TABLE 1-B
FINDING #2

03-04 JABG Individual Invoice Breakdown reported during the 3rd Quarter			
	# of Sessions	Rate	Amount
January 2004 Invoice	46	\$30.00	\$1,380.00
Verified Eligible Sessions per Contract Agreement	20	\$30.00	\$600.00
Amount of Questioned Cost reported to Grantor	26	\$30.00	\$780.00
February 2004 Invoice	34	\$30.00	\$1,020.00
Verified Eligible Sessions per Contract Agreement	14	\$30.00	\$420.00
Amount of Questioned Cost reported to Grantor	20	\$30.00	\$600.00
March 2004 Invoice	35	\$30.00	\$1,050.00
Verified Eligible Sessions per Contract Agreement	16	\$30.00	\$480.00
Amount of Questioned Cost reported to Grantor	19	\$30.00	\$570.00
April 2004 Invoice	54	\$30.00	\$1,620.00
Verified Eligible Sessions per Contract Agreement	33	\$30.00	\$990.00
Amount of Questioned Cost reported to Grantor	21	\$30.00	\$630.00

TABLE 2
FINDING #5

GRANT	REPORT TYPE	REPORT DUE	REPORT DATE
CHILD SUPPORT FY2004	MONTHLY REPORT	8/15/03	9/19/03
	MONTHLY REPORT	12/15/03	1/10/04
	MONTHLY REPORT	4/15/04	4/26/04
	FINAL DISBURSEMENT REPORT	8/15/04	NOT COMPLETED
COMMUNITY LIAISONS 04	APRIL 2004 MONTHLY INVOICE	5/30/04	NOT DATED
	SEPTEMBER 2003 MONTHLY INVOICE	10/30/03	NOT DATED
	JANUARY 2004 MONTHLY INVOICE	2/28/04	NOT DATED
	MARCH 2004 MONTHLY INVOICE	4/30/04	NOT DATED
COMMUNITY LIAISONS 05	APRIL 2005 MONTHLY INVOICE	5/30/05	NOT DATED
	SEPTEMBER 2004 MONTHLY INVOICE	10/30/04	NOT DATED
	DECEMBER 2004 MONTHLY INVOICE	1/30/05	NOT DATED
	JANUARY 2005 MONTHLY INVOICE	2/28/05	NOT DATED
	MARCH 2005 MONTHLY INVOICE	4/30/05	NOT DATED
TRUANCY REDUCTION 04	JUNE 2004	MONTHLY	NOT DATED
	APRIL 2004	MONTHLY	NOT DATED
	JANUARY 2004	MONTHLY	NOT DATED
	OCTOBER 2003	MONTHLY	NOT DATED
	DECEMBER 2003	MONTHLY	NOT DATED
TRUANCY REDUCTION 05	OCTOBER 2004	MONTHLY	NOT DATED
	DECEMBER 2004	MONTHLY	NOT DATED
	JANUARY 2005	MONTHLY	NOT DATED
	MARCH 2005	MONTHLY	NOT DATED
	APRIL 2005	MONTHLY	NOT DATED

TABLE 3
FINDING #5

COMMUNITY-JUVENILE COURT LIAISONS FY 2004		
REPORT PERIOD	INVOICE AMOUNT ACCORDING TO GRANT AGREEMENT	AMOUNT INVOICED
SEPTEMBER 2003	\$3,346.00	\$4,432.52
OCTOBER 2003	\$3,346.00	\$4,531.04
NOVEMBER 2003	\$3,346.00	\$4,498.18
DECEMBER 2003	\$3,346.00	\$4,602.06
JANUARY 2004	\$3,346.00	\$4,602.04
FEBRUARY 2004	\$3,346.00	\$4,602.05
MARCH 2004	\$3,346.00	\$4,631.29
APRIL 2004	\$3,346.00	\$4,346.85
TOTAL	\$30,114.00	\$36,246.03

**APPENDIX B:
GRANTS REVIEWED FOR FY 2004 AND FY 2005**

According to the Division of Grants Coordination Grants Database, there were 18 active grants for the Juvenile Court for FY 04 and FY 05. Our monitoring review included the 18 grants, listed below:

FEDERAL & STATE GRANTS AND FINANCIAL ASSISTANCE					
Grantor	Grant	Contract Number	Grant Period		Grant Award
TN Dept. of Children's Services	Child and Family Intervention 04	GG-04-10415-00	7/1/2003	6/30/2004	\$641,674.00
TN Dept. of Health and Human Services	Child Support Enforcement, Title IV-D FY 2004	GG-04-10368-00	7/1/2003	6/30/2004	\$736,571.00
Alcohol and Drug Counsel of Middle TN.	Community-Juvenile Court Liaison FY 04	N/A	7/1/2003	6/30/2004	\$30,114.00
TN Commission on Children and Youth	Juvenile Accountability Incentive Block Grant 02-03	GG-03-09986-00	10/1/2002	9/30/2003	\$628,057.00
TN Commission on Children and Youth	Juvenile Accountability Incentive Block Grant 03-04	GG-04-10601-00	10/1/2003	9/30/2004	\$525,894.00
U.S. Dept. of Justice	Local Law Enforcement Block Grant	2001-LB-BX-1367	10/18/2001	10/17/2003	\$91,860
U.S. Dept. of Justice	Local Law Enforcement Block Grant 02-04	2002-LB-BX-0009	8/26/2002	8/25/2004	\$72,281.00
U.S. Dept of Justice	Local Law Enforcement Block Grant 03-05	2003-LB-BX-0878	10/1/2003	9/30/2005	\$54,425.11
TN. Commission on Children and Youth	State Supplemental Funds & Reimbursement Acct. 04	Z040155380	7/1/2003	6/30/2004	\$9,000.00
MDHA	Truancy Reduction 04	MOU	9/1/2003	6/30/2004	\$91,000.00
TN. Dept. of Children Services	Child and Family Intervention 05	GG0511391-00	7/1/2004	6/30/2005	\$579,110.00
TN. Dept of Human Services	Child Support Enforcement, Title IV-D FY 2005	GG-05-11464-00	7/1/2004	6/30/2004	\$874,959.00
Alcohol and Drug Counsel	Community-Juvenile Court Liaisons FY 05	N/A	9/1/2004	6/30/05	\$30,132.00
TN. Commission on Children and Youth	Juvenile Accountability Incentive Block Grant 04-05	GG-05-11561-00	10/1/2004	9/30/2005	\$400,191.00
TN. Dept. of Finance and Administration	Juvenile Drug Court Enhancement Project FY 05-08	Z-99088486-00	7/1/2004	6/30/2008	\$236,625.00
U.S. Dept. of Justice	Local Law Enforcement Block Grant 04-06	2004-LB-BX-0920	10/15/2004	10/14/2006	\$23,965.57
TN. Commission on Children and Youth	State Juvenile Justice Supplement FY 05	Z05-020368-00	7/1/2004	6/30/2005	\$9,000.00
MDHA	Truancy Reduction 05	MOU	9/1/2004	6/30/2005	\$91,000.00