

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



June 18, 2020

Glenn Funk, District Attorney General
Office of the District Attorney General
222 2nd Avenue North, Suite 500
Nashville, TN 37201

Dear General Funk:

Please find attached the monitoring report for the Office of the District Attorney General. This report explains the results of the review of your agency's federal and state grants and other financial assistance for fiscal year 2019 listed in the Appendix A. Staff from the Office of Financial Accountability concluded the fieldwork for this review in May 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: Nancy White, Chief Financial Officer, Office of the District Attorney General
Mackenzie S. Britt, Director, Victim Witness Services, Office of the District Attorney General
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
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
Essie Robertson, CPA, CMFO, CICA, Office of Financial Accountability
Dolly Cook, CICA, Office of Financial Accountability
Nicole Whitlock, Office of Financial Accountability

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Metropolitan Government of Nashville and Davidson County

OFFICE OF THE DISTRICT ATTORNEY GENERAL

◆ Monitoring Report ◆

Conducted by



Office of Financial Accountability

June 18, 2020

MONITORING REPORT

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INTRODUCTION

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 the Office of the District Attorney General (hereinafter referred to as “District Attorney”). The monitoring process included a review of the contracts in effect during the fiscal year ending June 30, 2019. The contract reviewed is 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 District Attorney General for the 20th Judicial District is responsible for the prosecution of all alleged violations of state criminal laws that occur within Metropolitan Nashville and Davidson County. Both felony and misdemeanor crimes are prosecuted by the District Attorney's Office as well as the criminal acts of juveniles (persons less than eighteen (18) years of age). According to their website, the District Attorney's Office is committed to public service, fairness and justice for all whose focus is on protecting vulnerable victims from violent crimes and to make sure victims have the best lawyer in the courtroom.

Per the FY 2020 Operating budget book, the mission of the District Attorney pursuant to the authority granted by TCA 8-7-101, is "to investigate and prosecute all criminal offenses that occur within Davidson County where there is sufficient evidence to warrant conviction. All prosecutions are designed to punish offenders, incapacitate violent and repeat criminals, and generally to deter future criminal activity. Additionally, the office is committed to treating victims and witnesses with dignity." The District Attorney had a FY 2020 operating budget of \$9,285,300 with 104 budgeted positions.

Grant Reviewed:

The purpose of this review was to assess the Office of the District Attorney General's compliance with contractual requirements set forth in the following grant contract that provided approximately \$969,421.00 of financial assistance to the Office of the District Attorney General.

VOCA, Hispanic, Child, and Family Grant

The Office of the District Attorney General was awarded the VOCA, Hispanic, Child and Family grant in the amount of \$969,421.00, with a required cash match of \$123,618.00 from the State of Tennessee, Department of Finance and Administration. The objectives of the grant were to work with Hispanic victims of crime and their families who find the criminal justice system disorienting due to language limitations and cultural understanding.

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 District Attorney and, accordingly, does not express an opinion or any assurances regarding the financial statements of the District Attorney 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 grant listed in Appendix A. The grant period reviewed included grants that were active during FY 2019.

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 non-compliance with grant requirement guidelines.

APPENDIX A

Grant	Resolution #	Grant Period		Award Amount	Findings
VOCA, Hispanic, Child, and Family Grant	RS2018-1138	07/01/2015	06/30/2020	\$969,421.00	No