



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

August 22, 2018 (Revised September 26, 2018)

Mr. Brackney Reed
Chair

Mr. Charles Frasier
Vice Chair

Mr. John Cooper
Council Member

Mr. Bob Mendes
Council Member

Ms. Talia Lomax-O'dneal
Finance Department Director

Mr. Jim Shulman
Vice-Mayor

Metropolitan Nashville Audit Committee Members:

THEN-MAYOR MEGAN BARRY'S TRAVEL AND DIGNITARY SECURITY DETAIL EXTRA TIME EXPENSE INVESTIGATION (REVISED TO INCLUDE MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLANS FOR RECOMMENDATIONS)

This is an internal investigation report and should not be considered an audit report. Generally accepted government auditing standards were not used in the preparation of this report.

We conduct investigations and create reports using the Standards of the Association of Certified Fraud Examiners as a guide.

The standard of "preponderance of the evidence" is used as a basis for substantiating or not substantiating an allegation. Key definitions used during investigations include:

- Preponderance of Evidence – A certain set of facts "more likely than not" occurred.
- Substantiated – The preponderance of the evidence collected during the investigation indicates that the incident occurred.
- Unsubstantiated - The evidence collected during the investigation indicates there was not a preponderance of the evidence to support the allegation or that the evidence collected during the investigation was conflicting or inconclusive.

On April 10, 2018, the Metropolitan Nashville Audit Committee charged the Metropolitan Nashville Office of Internal Audit to continue the investigation of the circumstances involving the travel and expenses including extra time expenses potentially related to then-Mayor Megan Barry's extramarital affair. The purpose of this investigation was to determine if there was any improper use of public money as described in the revised agreed-upon procedures scope of work submitted to the Metropolitan Nashville Council Special Committee on April 5, 2018, (see Appendix B of the enclosed investigation report) and the results issued in a formal report.

The enclosed report provides additional details concerning our review and investigation of these matters. Our investigation concluded:

- 1) The allegation that Sergeant Robert Forrest conducted non-Metro business-related activities while being paid by the Metropolitan Nashville Government is **substantiated**. This is based upon Sergeant Robert Forrest's March 6, 2018, plea of conditionally guilty to theft over \$10,000 and his misuse of information technology assets on two occasions. The total compensation Sergeant Robert Forrest received for non-Metropolitan Nashville Government related activities is **not determinable**.
- 2) The allegation that then-Mayor Megan Barry and Sergeant Robert Forrest used Metropolitan Nashville Government public funds to pay for out of town travel whose purpose was exclusively personal is **unsubstantiated**.
- 3.a) The allegation that then-Mayor Megan Barry's and Sergeant Robert Forrest's pleas of conditionally guilty to theft over \$10,000 do not comply with the Metropolitan Nashville Government employee standards of conduct as delineated in then-Mayor Megan Barry's Executive Order Number Five is **substantiated**. However, decisions related to the interpretation of then-Mayor Megan Barry's Executive Order Number Five for employees should be from the applicable department head or the Director of Law, and as of May 2, 2018, for Metropolitan Nashville Government elected officials is the Metropolitan Nashville Government Board of Ethical Conduct.
- 3.b) The allegation that then-Mayor Megan Barry's and Sergeant Robert Forrest's pleas of conditionally guilty to theft over \$10,000 do not comply with the Metropolitan Nashville Government employee standards of conduct as delineated in Metropolitan Nashville Code of Laws § 2.222 is **substantiated**. However, final decisions related to violations of the Metropolitan Nashville Code of Laws § 2.222 *Standards of Conduct, Disclosure of Interest, and Enforcement* for employees is the responsibility of the appointing authority and for Metropolitan Nashville Government elected officials is the Metropolitan Nashville Government Board of Ethical Conduct.

Other Matter #1 – Travel Authorization System

The Travel Authorization system logic sends a notification email to the supervisor's email address and records the department head's name as approving the Travel Authorization form within the system tables if the supervisor is a department head. Since Debby Dale Mason was the department level approver for the Mayor's Office and was designated as Sergeant Robert Forrest's supervisor within the Travel Authorization system, Chief Steve Anderson was never notified of the requests. However, his name was recorded in the system as the department head approving travel requests.

Other Matter #2 – Extra Time Compensation Impact on Pension Payment Calculation

Sergeant Robert Forrest's gross annual Option A election pension amount would be reduced by \$1,117 annually with a \$10,000 reduction in final average earnings, and \$5,026 annually with a \$45,000 reduction in final average earnings.

RECOMMENDATIONS

Recommendations for management of the Metropolitan Nashville Police Department

- A.1 Whenever feasible, use rotating stacked shifts for the Dignitary Security Detail based on the workday security coverage requirements.
- A.2 Monitor top five employees' discretionary extra time in addition to monitoring employees' court appearance extra time.

Recommendations for management of the Metropolitan Nashville Government Department of Finance

- B.1 Provide guidance on how trips for the Mayor are to be funded. Many of the travel expenses related to then-Mayor Megan Barry were funded by outside entities. For example, a trip to the Democratic National Convention was funded through the "*Friends of Megan Barry Committee*," other trips were funded by non-profit organizations. Clarity on the funding sources for specific type trips would reduce the risk of public funds being used inappropriately.
- B.2 Ensure a Travel Expense form is completed for each approved trip in the Travel Authorization System. The existing Metropolitan Nashville Government Travel Expense form includes sections for reimbursable expenses and travel expenses paid using a Metropolitan Nashville Government issued credit card. The Travel Expense form credit card section is not consistently completed for trips, especially when no reimbursable expenses are being claimed. In addition to the two existing Travel Expense form sections, a third section should be added to capture travel expenses paid by third parties, such as non-profit organizations and others.
- B.3 Continue to implement the Oracle E-Business Suite Travel and Expense Management solution as part of the on-going Metropolitan Nashville Government's central accounting system upgrade to improve the process, strengthen controls, and add transparency to travel expenses.

Recommendations for management of the Metropolitan Nashville Government Mayor's Office

- C.1 Establish a Code of Ethics handbook to help and support employees' understanding of the expectations for conducting themselves in an honorable manner and making the right decisions when faced with an ethical dilemma. This handbook should illustrate and define attributes of high employee standards of honesty, integrity, impartiality, and conduct. Scenarios illustrating the application of the Metropolitan Nashville Code of Laws § 2.222.020 – *Standards of Conduct*, especially related to the acceptance of gifts, entertainment, travel, and training should be included.
- C.2 Provide the Metropolitan Nashville Council an annual report listing all in-state and out-of-state travel by the Mayor related to official duties. This report should list the accompanying employees and the funding source for the travel.

Recommendations for management of the Metropolitan Nashville Government Human Resources Department

- D.1 Continue to review the impact of changing the Metropolitan Nashville Police Department 8.5 hours per month sick leave accrual rate with the Metropolitan Nashville Government Department of Law to determine if pensioners' pension calculation corrections need to be processed or pension plan calculation documentation needs to be updated to reflect current practice.

August 22, 2018 (Revised September 26, 2018)

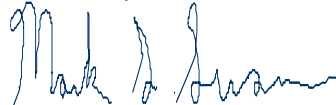
Then-Mayor Megan Barry's Travel and Dignitary Security Detail Extra Time Expense Investigation

Page 4

D.2 Continue to identify pensioners impacted by the duplicate paycheck issue to determine if pension calculations need to be adjusted to reflect the correct pension amount going forward and recover any past overpayments.

Work for this request is closed. Please contact me should you have any further question concerning this matter.

Sincerely,



Mark S. Swann

Enclosure

cc: Honorable Mayor David Briley
Metropolitan Nashville Council
Glen Funk, General District Attorney, 20th Judicial District Attorney's Office
Jon Cooper, Director, Department of Law
Steve Anderson, Chief of Police, Metropolitan Nashville Police Department
Shannon Hall, Director, Department of Human Resources
Talia Lomax-O'dneal, Director, Department of Finance
Elizabeth Waites, Metropolitan Clerk
Theresa Costonis, Attorney, Department of Law
Jerry Martin, Barret Johnston Martin & Garrison LLC, Attorney for then-Mayor Megan Barry
David Raybin, Raybin & Weissman P.C. , Attorney for Sergeant Robert Forrest

APPENDIX A – MANAGEMENT RESPONSES AND CORRECTIVE ACTION PLANS

Recommendation	Concurrence and Corrective Action Plan	Proposed Completion Date
<i>Recommendation for management of the Metropolitan Nashville Police Department to:</i>		
A.1 Whenever feasible, use rotating stacked shifts for the Dignitary Security Detail based on the workday security coverage requirements.	Accept. Currently in place.	Completed
A.2 Monitor top five employees' discretionary extra time in addition to monitoring employees' court appearance extra time.	Accept. Currently in place.	Completed
<i>Recommendation for management of the Metropolitan Nashville Government Department of Finance to:</i>		
B.1 Provide guidance on how trips for the Mayor are to be funded. Many of the travel expenses related to then-Mayor Megan Barry were funded by outside entities. For example, a trip to the Democratic National Convention was funded through the "Friends of Megan Barry Committee," other trips were funded by non-profit organizations. Clarity on the funding sources for specific type trips would reduce the risk of public funds being used inappropriately.	Accept. The Policy Committee will review and revise as necessary the Travel Policy in regards to travel expenses funded by outside entities for Metro-related travel.	12/31/2018
B.2 Ensure a Travel Expense form is completed for each approved trip in the Travel Authorization System. The existing Metropolitan Nashville Government Travel Expense form includes sections for reimbursable expenses and travel expenses paid using a Metropolitan Nashville Government issued credit card. The Travel Expense form credit card section is not consistently completed for trips, especially when no reimbursable expenses are being claimed. In addition to the two existing Travel Expense form sections, a third section should be added to capture travel expenses paid by third parties, such as non-profit organizations and others.	Accept. The Travel Expense form will be revised as recommended and as needed in conjunction with any revisions to the Travel Policy as a result of Recommendation 1. The implementation of Oracle R12 for travel will necessitate revisions to the travel approval process, and the ability to ensure completion of a Travel Expense form for all approved travel will be considered during the implementation. See Recommendation A.3 below.	12/31/2018
B.3 Continue to implement the Oracle E-Business Suite Travel and Expense Management solution as part of the on-going Metropolitan Nashville Government's central accounting system upgrade to improve the process, strengthen controls, and add transparency to travel expenses.	Accept. The implementation of Oracle R12 is in process and will replace the current application for the approval of travel. Oracle R12 is expected to be implemented by May 2019.	05/31/2019
<i>Recommendation for management of the Metropolitan Nashville Government Mayor's Office to:</i>		

APPENDIX A – MANAGEMENT RESPONSES AND CORRECTIVE ACTION PLANS

Recommendation	Concurrence and Corrective Action Plan	Proposed Completion Date
<p>C.1 Establish a Code of Ethics handbook to help and support employees’ understanding of the expectations for conducting themselves in an honorable manner and making the right decisions when faced with an ethical dilemma. This handbook should illustrate and define attributes of high employee standards of honesty, integrity, impartiality, and conduct. Scenarios illustrating the application of the Metropolitan Nashville Code of Laws § 2.222.020 – <i>Standards of Conduct</i>, especially related to the acceptance of gifts, entertainment, travel, and training should be included.</p>	<p>Accept. Metropolitan Code of Laws Section 2.222 and Executive Order #5, which are currently in effect, define these standards. However, the Mayor’s Office has asked the Department of Human Resources to develop guidance on Metro employee standards of conduct using Metro’s existing regulations as a base. Once compiled, Human Resources will share this with our office to be included in the Mayor’s Office internal policies and procedures.</p>	<p>Early 2019</p>
<p>C.2 Provide the Metropolitan Nashville Council an annual report listing all in-state and out-of-state travel by the Mayor related to official duties. This report should list the accompanying employees and the funding source for the travel.</p>	<p>Accept. Metropolitan Code of Laws Section 2.222.030 requires filing of both the Annual Disclosure Statement and the Benefit Reporting Statement by January 31st of each year. The Mayor’s Office will include this report as a part of the filing of these reports.</p>	<p>1/31/2019</p>
<p><i>Recommendation for management of the Metropolitan Nashville Government Human Resources Department to:</i></p>		
<p>D.1 Continue to review the impact of changing the Metropolitan Nashville Police Department 8.5 hours per month sick leave accrual rate with the Metropolitan Nashville Government Department of Law to determine if pensioners’ pension calculation corrections need to be processed or pension plan calculation documentation needs to be updated to reflect current practice.</p>	<p>Accept. The Human Resources Department is consulting with the Department of Law on next appropriate steps.</p>	<p>TBD</p>
<p>D.2 Continue to identify pensioners impacted by the duplicate paycheck issue to determine if pension calculations need to be adjusted to reflect the correct pension amount going forward and recover any past overpayments.</p>	<p>Accept. Human Resources and other Metro parties have already identified and corrected all impacted pensioners and resolved related overpayment issues.</p>	<p>Completed</p>

**Office of Internal Audit
Metropolitan Government of
Nashville and Davidson County**



**404 James Robertson Parkway
Suite 190
Post Office Box 196300
Nashville, Tennessee 37219
615-862-6110**

Date: August 22, 2018

To: Mark Swann, Metropolitan Auditor

From: Bill Walker, Principal Internal Auditor and Qian Yuan, Principal Internal Auditor

Subject: Then-Mayor Megan Barry's Travel and Dignitary Security Detail Extra Time Expense Investigation

Source of Allegations

The Metropolitan Nashville Council Special Committee, established by Resolution No. RS2018-1039, entered into an agreed-upon procedure with the Metropolitan Nashville Office of Internal Audit on March 2, 2018, to assist them in their investigation of the circumstances involving the travel and expenses including extra time expenses potentially related to then-Mayor Megan Barry's extramarital affair to determine if there was any improper use of public money.

On March 6, 2018, then-Mayor Megan Barry and former Metropolitan Nashville Police Department Sergeant Robert Forrest entered pleas of conditional guilty before Judge Monte Watkins of the Davidson County Criminal Court Division V of the Twentieth Judicial District effectively resolving the question of whether any improper use of public money had occurred.

At the Metropolitan Nashville Council Special Committee's April 5, 2018, meeting, the Special Committee examined the revised scope of work submitted by the Metropolitan Nashville Office of Internal Audit and determined that, under the current circumstances, the work of the Special Committee would only be duplicative of that of the Metropolitan Nashville Audit Committee. The Special Committee was dissolved by Resolution No. RS2018-1154 on April 17, 2018.

On April 10, 2018, the Metropolitan Nashville Audit Committee charged the Metropolitan Nashville Office of Internal Audit to continue the investigation as described in the revised agreed-upon procedures scope of work submitted to the Metropolitan Nashville Council Special Committee on April 5, 2018, (see Appendix B, page 34) and the results issued in a formal report.

Investigator Assigned

Qian Yuan, CIA, CISA, CMFO

Bill Walker, CPA, CIA

Mark Swann, CPA, CIA, CISA, CMFO (Quality Assurance)

Purpose of Investigation

The Metropolitan Nashville Office of Internal Audit conducts internal investigations of potential violation of governance policies established for the Metropolitan Nashville Government or investigations of potential fraud, waste, and abuse. Investigation requests are received from the management of the Metropolitan Nashville Government or tips received from the Metropolitan Nashville Government fraud, waste, and abuse hotline.

Any findings or observations of potential fraud and other criminal acts would be referred to the 20th Judicial District Attorney Office, Metropolitan Nashville Police Department, or other appropriate agency. Any findings related to employee misconduct, waste, abuse; as well as process inefficiencies and deficient internal controls would be forwarded to the management of the Metropolitan Nashville Government for corrective action.

We conduct investigations and create reports using the Standards of the Association of Certified Fraud Examiners as a guide. The standard of "preponderance of the evidence" is used as a basis for substantiating or not substantiating an allegation. Key definitions used during investigations include:

- Preponderance of Evidence – A certain set of facts "more likely than not" occurred.
- Substantiated – The preponderance of the evidence collected during the investigation indicates that the incident occurred.
- Unsubstantiated - The evidence collected during the investigation indicates there was not a preponderance of the evidence to support the allegation or that the evidence collected during the investigation was conflicting or inconclusive.

The Metropolitan Nashville Office of Internal Audit discovery of evidence is primarily from Metropolitan Nashville Government's personnel testimonial statements, financial and operations records, and information assets (computers, email, mobile phone, and so forth). Personal private information assets and financial and operations records will be reviewed when voluntarily provided by parties involved in an investigation or contractual audit clauses facilitate such reviews.

The purpose of this investigation is to determine if there was any improper use of public funds for travel and extra time expenses related to the extramarital affair between then-Mayor Megan Barry and Sergeant Robert Forrest.

Investigation Constraints

The 20th Judicial District Attorney's Office did not release the details of the plea deal agreements with then-Mayor Megan Barry or Sergeant Robert Forrest. Similarly, the Tennessee Bureau of Investigation did not release the results of its investigation.

On June 13, 2018, Jerry Martin, attorney for then-Mayor Megan Barry indicated then-Mayor Megan Barry did not frequently use her Metropolitan Nashville Government issued iPhone and was having difficulty remembering the assigned pin code. A review of Verizon phone statements shows her Metropolitan Nashville Government iPhone was not used often, a monthly average of 3 text messages, 31 voice minutes, and 608 megabytes of data. Without the pin code, we were unable to perform digital forensic on this equipment without paying a third-party to unlock the iPhone.

Background

On January 31, 2018, then-Mayor Megan Barry admitted to having an extramarital affair with the head of her Dignitary Security Detail, Metropolitan Nashville Police Department Sergeant Robert Forrest, during a local media newscast. The media report highlighted then-Mayor Megan Barry and Sergeant Robert Forrest took numerous Metropolitan Nashville Government related trips together. The report also highlighted the dramatic increase in extra time pay Sergeant Robert Forrest received while providing security services for then-Mayor Megan Barry.

The following day, the 20th Judicial District Attorney General formally requested the Tennessee Bureau of Investigation look into the affair and ascertain if any criminal laws had been violated; including misuse of public funds and/or official misconduct.

On March 6, 2018, in a plea agreement with the 20th Judicial District Attorney's Office then-Mayor Megan Barry resigned from office and pleaded conditionally guilty to theft over \$10,000. A condition of her plea agreement included restitution payment of \$11,000 to the Metropolitan Nashville Government.

On March 6, 2018, in a plea agreement with the 20th Judicial District Attorney's Office Sergeant Robert Forrest plead conditionally guilty to theft over \$10,000. A condition of his plea agreement included restitution payment of \$45,000 to the Metropolitan Nashville Government.

The 20th Judicial District Attorney's Office issued a statement giving additional clarity to the two plea deals. Quotes from this statement include:

"Megan Barry's personal time did not involve the duties of her office or her official capacity, which is why she was charged with and plead guilty to theft of property."

"45,000 dollars represents an acceptable figure for his (Robert Forrest) increase in hours and pay in contrast to other members of the detail."

"Mr. Forrest admitted that he improperly received more than 10,000 dollars in city compensation for the time he reported as work hours which were actually personal time with Megan Barry."

Allegations

- 1) Sergeant Robert Forrest reported work hours for compensation, which were actually personal time.
- 2) Then-Mayor Megan Barry and Sergeant Robert Forrest used Metropolitan Nashville Government funds to pay for out-of-town travel whose purpose was exclusively personal.
- 3) Then-Mayor Megan Barry's and Sergeant Robert Forrest's pleas of conditionally guilty to theft of public funds over \$10,000 do not comply with the Metropolitan Nashville Government employee standards of conduct (Metropolitan Nashville Code of Laws § 2.222 or then-Mayor Megan Barry's Executive Order Number Five).

Summary and Outcome of Investigation

After performing an investigation of the above-listed allegations, and using the preponderance of evidence standard as a basis, the Office of Internal Audit believes:

- 1) The allegation that Sergeant Robert Forrest conducted non-Metro business-related activities while being paid by the Metropolitan Nashville Government is **substantiated**. This is based upon Sergeant Robert Forrest's March 6, 2018, plea of conditionally guilty to theft over \$10,000 and his misuse of information technology assets on two occasions. The total compensation Sergeant Robert Forrest received for non-Metropolitan Nashville Government related activities is **not determinable**.
- 2) The allegation that then-Mayor Megan Barry and Sergeant Robert Forrest used Metropolitan Nashville Government public funds to pay for out of town travel whose purpose was exclusively personal is **unsubstantiated**.
- 3.a)The allegation that then-Mayor Megan Barry's and Sergeant Robert Forrest's pleas of conditionally guilty to theft over \$10,000 do not comply with the Metropolitan Nashville Government employee standards of conduct as delineated in then-Mayor Megan Barry's Executive Order Number Five is **substantiated**. However, decisions related to the interpretation of then-Mayor Megan Barry's Executive Order Number Five for employees should be from the applicable department head or the Director of Law, and as of May 2, 2018, for Metropolitan Nashville Government elected officials is the Metropolitan Nashville Government Board of Ethical Conduct.
- 3.b)The allegation that then-Mayor Megan Barry's and Sergeant Robert Forrest's pleas of conditionally guilty to theft over \$10,000 do not comply with the Metropolitan Nashville Government employee standards of conduct as delineated in Metropolitan Nashville Code of Laws § 2.222 is **substantiated**. However, final decisions related to violations of the Metropolitan Nashville Code of Laws § 2.222 *Standards of Conduct, Disclosure of Interest, and Enforcement* for employees is the responsibility of the appointing authority and for Metropolitan Nashville Government elected officials is the Metropolitan Nashville Government Board of Ethical Conduct.

Allegation 1

Sergeant Robert Forrest reported work hours for compensation, which were actually personal time.

Background

Policies

- The Metropolitan Nashville Government *Civil Service Rule Section 5.7* provides general guidelines to employees on overtime pay, scheduling, and rates.
- The Metropolitan Nashville Government *Civil Service Rule Section 7* provides rules that are specific to the Metropolitan Nashville Police Department regarding work schedules, holidays, court and official appearances, and overtime. Overtime is paid for all hours worked in excess of the total number of hours in the standard work schedule.
- Metropolitan Nashville Police Department *Manual 3.60.060 Overtime Hours* authorizes department employees to initiate extra time work based on "sound discretion," with confirmation of immediate supervisor and, when possible, prior arrangements approved by the supervisor.

Understanding Extra Time within the Dignitary Security Detail

The Dignitary Security Detail operates within the Specialized Investigations Division of the Metropolitan Nashville Police Department. The Dignitary Security Detail also handles hate crime related investigations, threats made against elected officials and celebrities, and coordinates with the Nashville Crime Stoppers program on behalf of the Metropolitan Nashville Police Department.

The Dignitary Security Detail's workday starts when the Mayor believes security protection is required and ends when the Mayor believes security protection is no longer necessary. Police officers assigned to the Dignitary Security Detail worked an 8.5-hour shift which includes lunch, 7:00 a.m. to 3:30 p.m., Monday to Friday, over a 28 day (170 hours) work period. Extra time is any additional, non-scheduled hours worked and includes working before or after the end of a shift, working days off, call outs, etc.

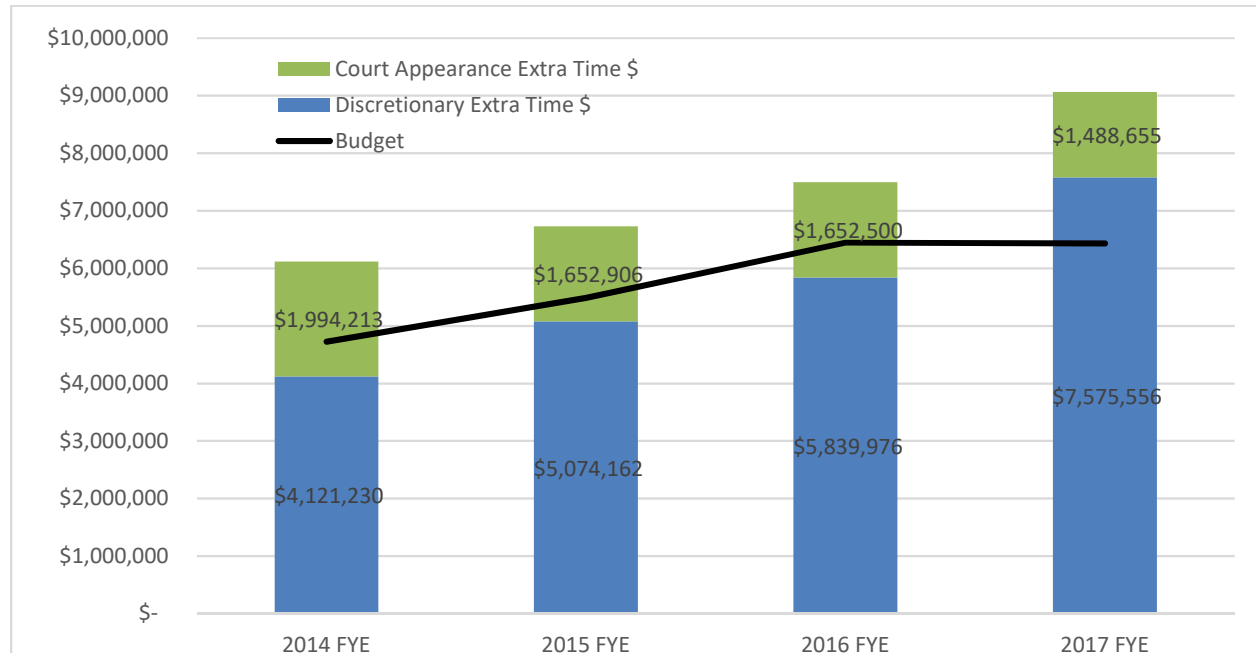
Officers assigned to the Dignitary Security Detail submit extra time requests directly to the Specialized Investigations Division Captain for approval. However, since the Dignitary Security Detail functionally reports to the Mayor's Office, where its office is located, its work schedule is dictated by the needs of the Mayor. The Dignitary Security Detail receives the Mayor's itinerary for the next day in the late afternoon. Actual hours required to work for each day is not known until the day is over. This results in extra time request submission and approval occurring after the fact. There is no protocol for the Dignitary Security Detail to clock-in and clock-out, especially when working extra time. The Specialized Investigations Divisions Captain verifies the reasonableness of submitted extra time request by reviewing the Mayor's daily itinerary.

Metropolitan Nashville Police Department Extra Time Analysis

The Metropolitan Nashville Police Department monitors extra time through budgetary review. The extra time budget is allocated to each division for budget control and monitoring. Actual expense versus budget amount is reported to management during the weekly CompStat meetings.

Exhibit A shows the Metropolitan Nashville Police Department incurred extra time expense was \$6.1 million for the fiscal year 2014, \$6.7 million for the fiscal year 2015, \$7.5 million for the fiscal year 2016, and \$9.1 million for the fiscal year 2017. Total extra time expense increased 20 percent in the fiscal year 2017, compared to around 10 percent annually in prior years. Extra time expense includes two categories, discretionary and court appearance.

Exhibit A – Metropolitan Nashville Police Department Extra Time Budget versus Actual Between Fiscal Years 2014 and 2017



Source: JD Edwards EnterpriseOne Payroll Budget Actual report

The Specialized Investigations Division, like others in the Metropolitan Nashville Police Department, is required to monitor extra time expense based on the amount allocated to the Division. This amount is further divided among all sections within the Division. The extra time budget allocation for the Dignitary Security Detail was \$100,000 for the fiscal year 2016 and \$120,000 for the fiscal year 2017, which is equivalent to 1.6 percent and 1.9 percent, respectively, of the Metropolitan Nashville Police Department’s budget for extra time. Actual expense for the Dignitary Security Detail for the fiscal years 2016 and 2017 was \$100,236 and \$127,519, respectively.

Facts

- 1) Sergeant Robert Forrest’s original hire date for the Metropolitan Nashville Government was November 16, 1986. His last position before his retirement on January 31, 2018, was Sergeant for the Metropolitan Nashville Police Department, Specialized Investigations Division, Dignitary Security Detail. His ending salary was \$84,537 annually.
- 2) On March 6, 2018, in a plea agreement with the 20th Judicial District Attorney’s Office Sergeant Robert Forrest plead conditionally guilty to theft over \$10,000. A condition of his plea agreement included restitution payment of \$45,000 to the Metropolitan Nashville Government. During the

court proceeding in Division V Criminal Court of Davidson County at Nashville Tennessee, Attorney for the State stated: "Mr. Forrest improperly received more than ten thousand dollars in city compensation for the time that he reported as work hours, which were actually personal time with Mayor Megan Berry." Sergeant Robert Forrest agreed that these facts were basically true when responding to Judge Monte Watkins, who found Sergeant Robert Forrest conditionally guilty.

3) Thirteen Metropolitan Nashville Government employees were interviewed. Eight from the Mayor's Office, four from the Dignitary Security Detail, and one from the Department of Finance. Eleven of the interviewees had been on at least one trip where both then-Mayor Megan Barry and Sergeant Robert Forrest were present.

- Richard Riebeling, Mayor's Office, Chief Operating Officer
- Debby Dale Mason, Mayor's Office, Chief of Staff
- Talia Lomax-O'dneal, Finance Department, Director of Finance
- Patrick Hamilton, Mayor's Office, Special Assistant to the Mayor
- Diane Treadway, Mayor's Office, Executive Assistant to Chief Operating Officer
- Justine Avila, Mayor's Office, Music City Council Executive Director
- Matt Wiltshire, Mayor's Office, Economic and Community Development, Director
- Laura Moore, Mayor's Office, Education Senior Advisor
- Erik Cole, Mayor's Office, Chief Resilience Officer
- Mike Dixon, Metropolitan Nashville Police Department, Detective
- Kevin Akin, Metropolitan Nashville Police Department, Police Officer 2
- Khanthasit Phothirath, Metropolitan Nashville Police Department, Police Officer
- Corey Wilson, Metropolitan Nashville Police Department, Police Officer 2

Highlights from the interviews as they relate to Sergeant Robert Forrest's extra time are presented below:

- The eleven parties interviewed that accompanied then-Mayor Megan Barry and Sergeant Robert Forrest on trips stated the times they saw Sergeant Robert Forrest he was performing security-related duties on the trip.
- All 13 parties interviewed stated they had never witnessed and were unaware of any theft of public funds by then-Mayor Megan Barry or Sergeant Robert Forrest.

4) Also, the following employees in the Metropolitan Nashville Police Department were interviewed:

- Steve Anderson, Chief of Police
- Mike Hagar, Executive Services Bureau, Deputy Chief
- Michael Alexander, Special Investigation Division, Captain
- Douglas Bell, Special Investigation Division, Lieutenant

None of the interviewees witnessed or perceived any inappropriate activities of Sergeant Robert Forrest while he carried out his protective service duties.

- 5) On May 24, 2018, in an interview with Sergeant Robert Forrest, his attorney advised that the media reported \$45,000 payroll expenses charged by Sergeant Robert Forrest when spending personal time with then-Mayor Megan Barry was “not necessarily correct.” Neither Sergeant Robert Forrest nor his attorney could advise how the \$45,000 restitution payment was derived.
- 6) On May 25, 2018, in correspondence to the Metropolitan Auditor from Jerry Martin, attorney of then-Mayor Megan Barry, indicated that neither of them has any specific information that would shed light on how the \$11,000 restitution payment for then-Mayor Megan Barry was derived. Neither of them was privy to any formula or calculations used by the District Attorney’s Office.
- 7) The Metropolitan Nashville Government email accounts were obtained for then-Mayor Megan Barry, Sergeant Robert Forrest, and two members of then-Mayor Megan Barry’s staff, Debby Dale Mason, and Patrick Hamilton. Digital forensic software was used to review staff members email, and Sergeant Robert Forrest’s Metropolitan Nashville Government issued iPhone 6s Plus and iPad.

The review showed Sergeant Robert Forrest on two occasions did not comply with Metropolitan Nashville Government’s Acceptable Use of Information Technology Assets Policy section 3.5 Prohibited Acts, 3.5.2 Inappropriate Material. Metadata for two inappropriate pictures on Sergeant Robert Forrest’s Metropolitan Nashville Government email account showed a create date of May 15, 2017, 11:29 a.m. and October 18, 2017, 10:39 a.m. and a create source of Apple iPhone 6s Plus. Both of these pictures create timestamps were when Sergeant Robert Forrest was compensated for time worked while traveling on approved travel assignments.

- 8) Seven years of payroll data for officers working in the Dignitary Security Detail showed:
 - Sergeant Robert Forrest’s extra time hours increased by almost 59 percent from calendar years 2015 to 2016. The number of extra time hours is consistent for the years 2016 and 2017.

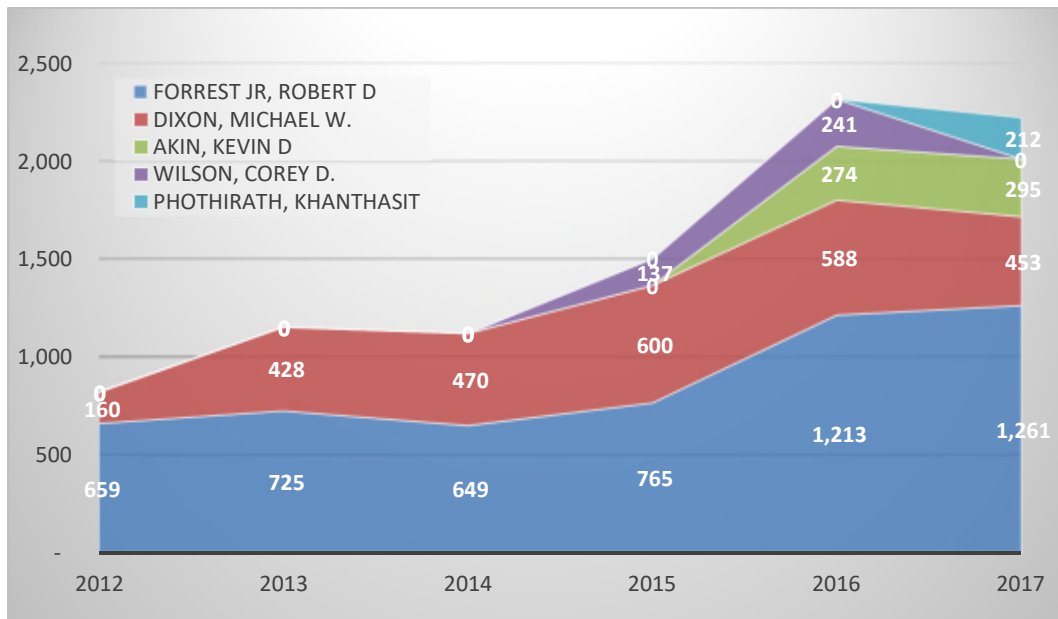
Exhibit B – Sergeant Robert Forrest Extra Time Hours Comparison between 2014 and 2017



Source: JD Edwards EnterpriseOne Payroll Detail by Employee/Department report

- The extra time charged for the seven-year period was 6,687 hours, which put Sergeant Robert Forrest at the top two recipients for extra time hours for the Metropolitan Nashville Police Department, with 4,000 hours short from the first and 400 hours more than the third recipient for extra time hours.
- Exhibit C shows overall extra work time started to increase in the calendar year 2015. Three other officers were assigned to the Dignitary Security Detail for additional assistance at different times in the last three years, which increased the full-time equivalent of the detail to three from two before 2015.

Exhibit C – Dignitary Security Detail Extra Time Hours between Calendar Years 2012 and 2017



Source: JD Edwards EnterpriseOne Payroll Detail by Employee Department report, and officers’ testimony.

- One officer of the Dignitary Security Detail had to reduce extra hours due to personal reasons in calendar years 2016 and 2017. His duties were shared between Sergeant Robert Forrest and another officer newly assigned to the Dignitary Security Detail. Extra time hours for this new team member increased compared to his prior year extra time hours.
- Although extra time hours worked by the officers was not distributed evenly, these officers stated it was fair for their personal situations. Two officers stated they requested Sergeant Robert Forrest to reduce the number of times they were traveling.
- One officer worked temporarily on the Dignitary Security Detail between 2015 and 2016, where his extra time hours increased compared to the years before and after.
- Exhibit D shows the \$243,299 in extra time compensation earned by the officers assigned to the Dignitary Security Detail between January 2016 and January 2018. Sergeant Robert Forrest extra time compensation was \$146,170 or 60 percent of the Dignitary Security Detail extra time compensation for this period. Sergeant Robert Forrest extra time compensation was \$49,041 more than all other officers assigned to the Dignitary Security Detail combined extra time compensation.

Exhibit D – Dignitary Security Detail Extra Time Compensation Compared to Sergeant Robert Forrest between January 2016 and January 2018

Month	Kevin Akin	Michael Dixon	Khanthasit Phothirath	Corey Wilson	Robert Forrest	Robert Forrest Difference With Other Officers
2016						
1	\$ 681	\$ 952		\$ 163	\$ 2,966	\$ 1,851
2		1,962	\$ 90	587	5,209	2,660
3		2,366		983	6,697	3,348
4		2,019		1,753	6,294	2,522
5		1,928	663	1,996	6,428	2,504
6		2,728	198	1,280	5,288	1,280
7		1,469	102	3,897	5,321	(45)
8	754	2,121		165	6,174	3,299
9	1,681	2,341	141		5,088	1,066
10	1,838	2,530	456		6,494	2,126
11	4,140	3,402	192	283	7,812	270
12	3,441	3,512	365	94	4,468	(2,485)
2017						
1	817	1,186		460	4,177	2,174
2	2,616	3,135	381		6,174	423
3	2,742	2,318	805		8,108	2,243
4	1,862	1,123	793		7,657	3,879
5	613	1,383	848	365	6,998	4,154
6	1,610	2,019	1,406	738	6,542	1,507
7	1,098	761	557	377	4,755	2,339
8	930	922	681	469	6,665	4,132
9	593	978	377	441	4,877	2,929
10	88	2,220	1,074	541	6,076	2,694
11	305	4,071	2,156	737	6,711	179
12	553	1,418	897		6,178	3,310
2018						
1	777	721	833	385	3,013	682
Total	\$27,139	\$49,585	\$13,015	\$15,714	\$146,170	
DSD Total	\$26,458	\$49,585	\$10,427	\$10,659	\$146,170	\$49,041

Source: JD Edwards EnterpriseOne Payroll Detail by Employee/Department report
 Note: Yellow cells indicate officers Dignitary Security Detail service time other than Sergeant Robert Forrest.

- 9) Metropolitan Nashville Police Department Manual 3.60.060-B states: *"The decision to work extra time rests within the sound discretion of the employee initiating the work but should be confirmed by an immediate supervisor if possible."* The Metropolitan Nashville Police Department Infor Workforce Management timekeeping system was reviewed to verify that extra time hours were properly approved. Seventy randomly selected extra time requests in calendar years 2016 and 2017 for Sergeant Robert Forrest showed all were submitted and approved after the actual days worked. One explanation for this practice was the Dignitary Security Detail received the Mayor's next day itinerary in the afternoon and hours required to provide security protection for the planned itinerary was not known until the day was over. The Captain for the Special Investigation Division reviews extra time requests for reasonableness against the Mayor's itinerary before approving the requests.
- 10) A review of 111 days where Sergeant Robert Forrest's charged 949.5 hours of extra time in calendar years 2016 and 2017 were reviewed for possible abuse of extra time charges. These 111 days covered all the dates when Sergeant Robert Forrest accompanied then-Mayor Megan Barry traveling or when he worked more than eight hours of extra time in a single day. These timesheets were compared against then-Mayor Megan Barry's itinerary and calendar. Twelve instances were found when the two documents did not match. The estimated difference observed between the extra time hours reported and the number of hours on then-Mayor Megan Barry's itinerary combined to 13 hours for these instances. Since there was no log of detailed activities, and the Dignitary Security Detail has other assigned duties, the investigator cannot determine whether these differences were an abuse of compensated time.
- 11) On July 30, 2018, Metropolitan Nashville Police Department Chief Steve Anderson stated he believes optimal security protection for a Mayor would be 24-hours a day. This includes security protection when the Mayor is traveling in-state, out-of-state, or internationally. However, the choice on the extent of security coverage provided by the Dignitary Security Detail is the decision of the Mayor.

Discussion and Analysis of Allegation 1

Evidence collected from emails, court documents, and testimony of Sergeant Robert Forrest established that Sergeant Robert Forrest engaged in personal activities of which time was compensated by the Metropolitan Nashville Government.

No additional evidence substantiated any specific amount of time when Sergeant Robert Forrest was engaging in personal activities and compensated by the Metropolitan Nashville Government.

Conclusion

The allegation that Sergeant Robert Forrest conducted non-Metro business-related activities while being paid by the Metropolitan Nashville Government is **substantiated** based upon Sergeant Robert Forrest's March 6, 2018, plea of conditionally guilty to theft over \$10,000 and his misuse of information technology assets on two occasions. The total compensation Sergeant Robert Forrest received for non-Metropolitan Nashville Government related activities is **not determinable**.

Allegation 2

Then-Mayor Megan Barry and Sergeant Robert Forrest used Metropolitan Nashville Government funds to pay for out-of-town travel whose purpose was exclusively personal.

Background

Policies

- The Metropolitan Nashville Government *Finance Policy Number 18* establishes uniform guidelines across the Metropolitan Nashville Government for payment of travel expenses incurred by employees and non-employees while conducting official government related business.
- The Metropolitan Nashville Government *Finance Policy Number 19* establishes uniform guidelines governing the issuance and use of credit cards on behalf of the Metropolitan Nashville Government. Most travel expenditures incurred by then-Mayor Megan Barry and the Dignitary Security Detail were paid for using a Metropolitan Nashville Government credit card.
- The Metropolitan Nashville Government *Finance Policy Number 42* establishes uniform guidelines for accepting, documenting, and communicating the acceptance of gifts and/or donations to the Metropolitan Nashville Council and other appropriate officials within the Metropolitan Nashville Government.
- The Metropolitan Nashville Police Department Manual section 7.20.150 *Travel Authorization* states "when employee travel is outside of Davidson County and the travel necessitates reimbursable expense from the Metropolitan Government, a Request for Specialized Training and Travel Form 445 must be completed."

Travel Authorization Forms

Travel Authorization forms are the mechanism by which employees of the Metropolitan Nashville Government have out-of-state or in-state travel pre-approved.

- Finance Policy Number 18 Section 1 (c) states, "*Out-of-state and in-state travel authorization requests, rental car requests, and Metro vehicle requests must be submitted through the online travel application.*"
- Finance Policy Number 18 Section 7 (a) Exceptions to this policy states "*Travel by employees of Elected Officials, Metropolitan Nashville Public Schools, and Component Units of the Metropolitan Government are not governed by this travel policy.*" Then-Mayor Megan Barry, being an elected official, is not required to submit Travel Authorization forms. Then-Mayor Megan Barry elected to voluntarily complete and submit a Travel Authorization form for out-of-town travel.
- Sergeant Robert Forrest is required to complete a Travel Authorization form.
- Metropolitan Nashville Police Department Policy 7.20.150 *Travel Authorization* states "When a section commander desires to have an employee travel outside of Davidson County, and the travel necessitates reimbursable expense from the Metropolitan Government, a Request for Specialized Training and Travel Form 445 must be completed."

Travel Related Documentation Obtained

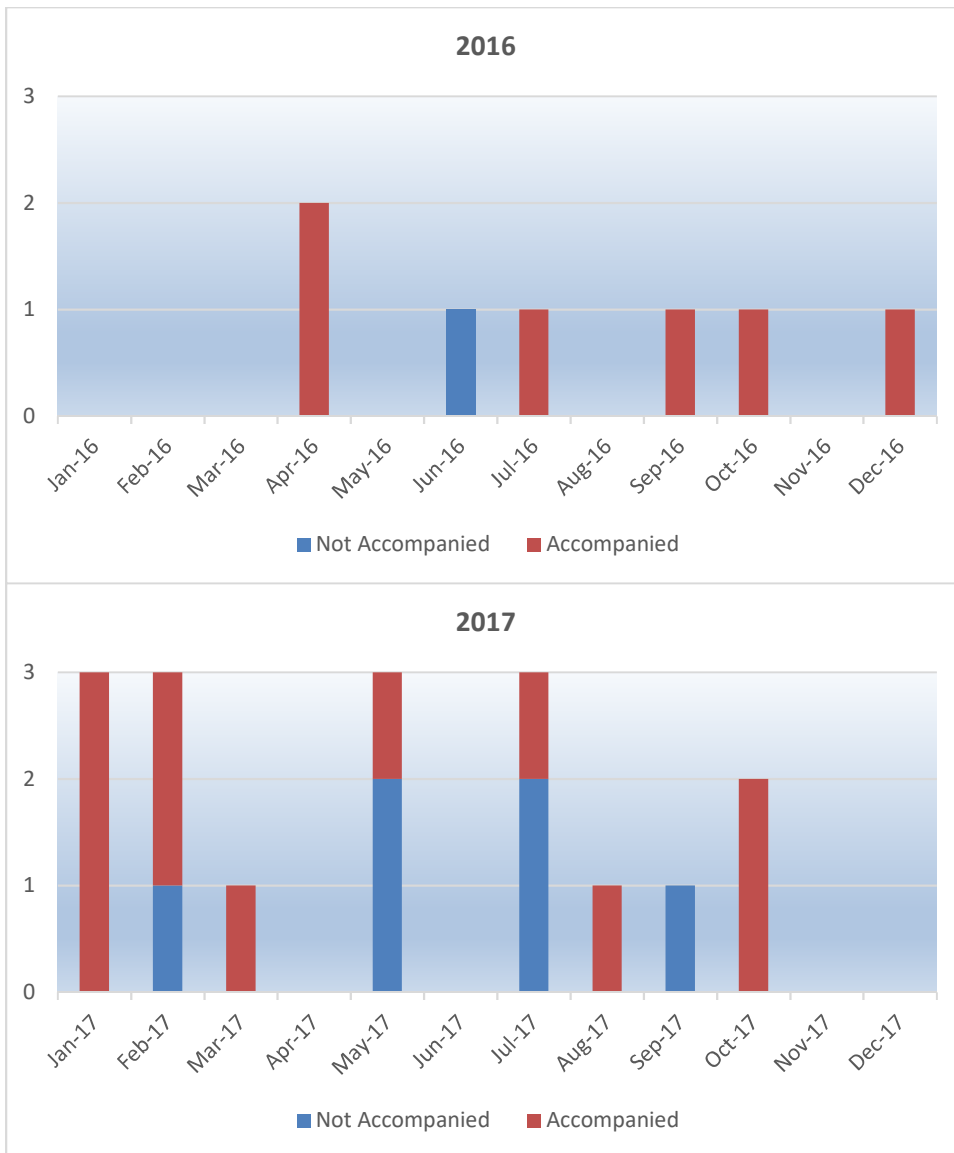
- All Travel Authorization forms for then-Mayor Megan Barry and Sergeant Robert Forrest were obtained from Metropolitan Nashville Government Information Technology Services for the period between September 2015 and March 2018.
- Supporting documentation related to then-Mayor Megan Barry's and Sergeant Robert Forrest's travel was obtained from the Metropolitan Clerk's Office as part of the support the Mayor's Office provided to the Metropolitan Clerk's Office for public records requests.
- Credit card activity for the Mayor's Office and the Dignitary Security Detail was obtained from the Fifth Third website including all supporting documentation.
- The JD Edwards EnterpriseOne system was reviewed to identify travel related expenditures between September 2015 and March 2018 for then-Mayor Megan Barry and Sergeant Robert Forrest.
- Annual Disclosures and Benefits statements for then-Mayor Megan Barry were obtained for 2016 and 2017 from the Metropolitan Clerk's Office.
- Then-Mayor Megan Barry's Outlook calendars for 2016 and 2017 were obtained from the Metropolitan Clerk's Office.
- Then-Mayor Megan Barry's itineraries for 2016 and 2017 were obtained from the Mayor's Office.
- Dignitary Security Detail fuel card purchases for March 1, 2016, through January 31, 2018, were obtained from the Metropolitan Nashville Government's Office of Fleet Management.
- Campaign Financial Disclosure Statements for the *Friends of Megan Barry Committee* for September 1, 2015, through January 15, 2018, were obtained from the Davidson County Election Commission.

Facts

- 1) Then-Mayor Megan Barry's original hire date for the Metropolitan Nashville Government was September 21, 2007, when she started as an elected council member. Her last position before her resignation on March 6, 2018, was Mayor for the Metropolitan Government of Nashville and Davidson County. Her ending salary was \$180,000 annually.
- 2) Sergeant Robert Forrest's original hire date for the Metropolitan Nashville Government was November 16, 1986. His last position before his retirement on January 31, 2018, was Sergeant for the Metropolitan Nashville Police Department, Specialized Investigations Division, Dignitary Security Detail. His ending salary was \$84,537 annually.
- 3) A listing of all travel conducted by then-Mayor Megan Barry during her tenure was generated (see Attachment A). The listing summarized the dates of travel, location, purpose, cost, and participants. Based on this listing, the following observations were noted:
 - Then-Mayor Megan Barry traveled on 38 trips between September 2015 and January 2018.
 - Four trips were taken before the extramarital affair between then-Mayor Megan Barry and Sergeant Robert Forrest began (March 2016 based on media reports and court documents).

- Of the 34 trips taken after March 2016, Robert Forrest was present on 24 trips (see Exhibit E).
- Seven of the 24 trips were taken solely by then-Mayor Megan Barry and Sergeant Robert Forrest.

Exhibit E – Frequency of Then-Mayor Megan Barry and Sergeant Robert Forrest 24 Travel Trips Accompanied with Other Employees or Not Accompanied with Other Employees for 2016 and 2017



Source: Review of Metropolitan Nashville Government Travel Authorization Forms and travel related financial records.

- Then-Mayor Megan Barry and Sergeant Robert Forrest identified related travel charges between September 2015 and March 2018 were \$42,027 from 136 individual charges. Travel expenditures primarily consisted of transportation and lodging expenses. Many charges were associated with the

same expense. For example, seat upgrades for flights were charged separately. Travel related expenditures paid by the Mayor’s Office on behalf of Sergeant Robert Forrest were \$25,212.

- 5) Travel expenses for then-Mayor Megan Barry and Sergeant Robert Forrest were funded primarily through Metropolitan Nashville Government credit card issued to Patrick Hamilton and Sergeant Robert Forrest. Travel was also funded from then-Mayor Barry’s “*Friends of Megan Barry Committee*” campaign fund, non-profit groups, and personal funds.
- 6) Each travel expense was reviewed for compliance with Metropolitan Nashville Government policies related to travel. The following was noted from this review:

Exhibit F – Summary of Travel Policy Compliance Review

Results Summary	Yes	No	NA	Total
Was there a Travel Authorization form for Megan Barry?	16	3	19	38
Was there a Travel Authorization form for Robert Forrest?	17	2	5	24
Was the expense approved on the Fifth Third website?	130	6	15	151
Was there a receipt supporting the purchase?	134	2	15	151
Was there a completed expense report for all expenses related to the trip?	0	23	15	38
Was the expense and/or trip related to Metro business?	151	0	0	151
Was the receipt signed by the cardholder?	136	0	15	151

Source: Office of Internal Audit Investigator Review

Then-Mayor Megan Barry voluntarily completed 16 Travel Authorization forms where Metropolitan Nashville Government funds were used for her expenses. For those trips where Metropolitan Nashville Government funds were not used, and no Travel Authorization forms were completed, or the travel was a day-trip, the attribute was classified as not applicable.

The five trips for Sergeant Robert Forrest, where the completion of a Travel Authorization form was classified as not applicable, include three trips within the State of Tennessee and two day-trips where there were no reimbursable expenses paid by the Metropolitan Nashville Government. Metropolitan Nashville Police Manual Section 7.2.150 does not require travel authorization forms to be completed in those situations. The two trips where a Travel Authorization form was not completed, other Metropolitan Nashville Government employees accompanied then-Mayor Megan Barry and Sergeant Robert Forrest on the trip.

All of the Travel Authorization forms were approved by Debby Dale Mason, Mayor’s Office, Chief of Staff. Out-of-State Travel Authorization forms were also approved by Gene Nolan, Department of Finance, Deputy Finance Director. Sergeant Robert Forrest printed Travel Authorization forms list Chief Steve Anderson, Metropolitan Nashville Police Department, Chief of Police, approving the travel request forms. However, due to a program error in the Travel Authorization system Chief Steve Anderson was never notified of these travel requests. See Other Matter 1 – Travel Authorization System on page 24 for additional information concerning this issue.

On July 30, 2018, Chief Steve Anderson confirmed he was never notified of these travel requests. However, he stated he normally approves travel requests that were reviewed by the traveler’s chain

of command, and he likely would have approved all of the Travel Authorization forms for the Mayor's Dignitary Security Detail if he had been notified of the Travel Authorization request. Two receipts totaling \$75 could not be located. Both receipts related to taxi services.

- 7) On May 25, 2018, in correspondence to the Metropolitan Auditor from Jerry Martin, attorney of then-Mayor Megan Barry indicated that neither of them had any specific information that would shed light on how the \$11,000 restitution payment was derived. Neither of them was privy to any formula or calculations the District Attorney's Office utilized in coming up with this amount.
- 8) On May 24, 2018, in an interview with Sergeant Robert Forrest, his attorney advised that the media reported \$45,000 payroll expenses charged by Sergeant Robert Forrest when spending personal time with then-Mayor Megan Barry was "not necessarily correct." Neither Sergeant Robert Forrest nor his attorney could advise how the \$45,000 restitution payment was derived.
- 9) Eleven Metropolitan Nashville Government employees were interviewed. Seven from the Mayor's Office, three from the Dignitary Security Detail and one from the Department of Finance. All of the interviewees had accompanied then-Mayor Megan Barry and Sergeant Robert Forrest on at least one trip.
 - Rich Riebeling, Mayor's Office, Chief Operating Officer
 - Debbie Mason, Mayor's Office, Chief of Staff
 - Talia Lomax-O'dneal, Finance Department, Director of Finance
 - Patrick Hamilton, Mayor's Office, Special Assistant to the Mayor
 - Justine Avila, Mayor's Office, Music City Council, Executive Director
 - Matt Wiltshire, Mayor's Office, Economic and Community Development, Director
 - Laura Moore, Mayor's Office, Education Senior Advisor
 - Erik Cole, Mayor's Office, Chief Resilience Officer
 - Mike Dixon, Metropolitan Nashville Police Department, Detective
 - Kevin Akin, Metropolitan Nashville Police Department, Police Officer II
 - Khanthasit Phothirath, Metropolitan Nashville Police Department, Police Officer

Highlights from the interviews as they relate to travel accompanied with then-Mayor Megan Barry and Sergeant Robert Forrest:

- All eleven interviewees stated the trip was related to then-Mayor Megan Barry's official duties as Mayor of the Metropolitan Nashville Government.
- All eleven interviewees stated that the times they saw then-Mayor Megan Barry, she was performing Metropolitan Nashville Government related official duties on the applicable trip.
- All eleven interviewees stated that the times they saw Sergeant Robert Forrest, he was performing security detail related duties on the applicable trip.
- All eleven interviewees stated they had never witnessed and were unaware of any theft of public funds by then-Mayor Megan Barry or Sergeant Robert Forrest.

- 10) Metropolitan Nashville Government email accounts were obtained for then-Mayor Megan Barry, Sergeant Robert Forrest, and two members of then-Mayor Megan Barry's staff, Debby Dale Mason, and Patrick Hamilton. Digital forensic software was used to review staff members email, and Sergeant Robert Forrest's Metropolitan Nashville Government issued iPhone 6s Plus and iPad.

The review showed Sergeant Robert Forrest on two occasions did not comply with Metropolitan Nashville Government's Acceptable Use of Information Technology Assets Policy section 3.5 Prohibited Acts, 3.5.2 Inappropriate Material. Metadata for two inappropriate pictures on Sergeant Robert Forrest's Metropolitan Nashville Government email account showed a create date of May 15, 2017, 11:29 a.m. and October 18, 2017, 10:39 a.m. and a create source of iPhone 6s Plus. Both of these pictures create timestamps were when Sergeant Robert Forrest was compensated for time worked while traveling on Metropolitan Nashville Government approved travel assignments. No additional evidence substantiated any specific misuse of travel related expenses.

Discussion and Analysis of Allegation 2

Travel expenses for then-Mayor Megan Barry and Sergeant Robert Forrest were substantiated with a government-related purpose, documented, and approved in accordance with Department of Finance and Metropolitan Nashville Police Department policy.

Out of the 38 trips then-Mayor Megan Barry traveled, 34 of the trips were after March 2016, the month when court documents indicate the extramarital affair with Sergeant Robert Forrest began. Sergeant Robert Forrest was present on 24 of those 34 trips. Seven of the trips included only then-Mayor Megan Barry and Sergeant Robert Forrest. All seven trips were verified as related to official duties of then-Mayor Megan Barry.

Interviews with various staff within both the Mayor's Office and the Metropolitan Nashville Police Department stated that each trip was related to the furtherance of the mission of the Metropolitan Nashville Government. Moreover, when then-Mayor Megan Barry and Sergeant Robert Forrest were seen together, each person interviewed stated then-Mayor Megan Barry and Sergeant Robert Forrest were performing work-related functions.

Conclusion Allegation 2

The allegation that then-Mayor Megan Barry and Sergeant Robert Forrest used Metropolitan Nashville Government public funds to pay for out of town travel whose purpose was exclusively personal is **unsubstantiated**.

Allegation 3

Then-Mayor Megan Barry's and Sergeant Robert Forrest's pleas of conditionally guilty to theft of public funds over \$10,000 do not comply with the Metropolitan Nashville Government employee standards of conduct (Metropolitan Nashville Code of Laws § 2.222 or then-Mayor Megan Barry's Executive Order Number Five).

Background

Relevant expectations for Metropolitan Nashville Government employee standards of conduct are reiterated in then-Mayor Megan Barry's executive orders and Metropolitan Nashville Code of Laws.

Then-Mayor Megan Barry's Executive Order Number Five - *Financial and Other Disclosures Highlights*

Section 2 – Ethics, conflicts of interest, and acceptance of gifts on the part of employees of Metropolitan Government states:

I. The maintenance of high standards of honesty, integrity, impartiality, and conduct by employees and agents of the Metropolitan Government is essential to the proper performance of government business and the maintenance of confidence by citizens in their government; and

II. The *avoidance of misconduct and conflicts of interest on the part of employees* of the Metropolitan Government is indispensable to the maintenance of these standards.

1. Employee responsibilities. Each employee of the Metropolitan Government shall avoid any action, whether or not specifically prohibited by this order, departmental codes of ethics, or Metro Code of Laws Section 2.222.020, which might result in, or *create the appearance of*:

- a. *Using a public office for private gain;*
- b. Giving preferential treatment to any person;
- c. Impeding government efficiency or economy;
- d. Losing complete independence or impartiality;
- e. Making a Metropolitan Government decision outside of official channels; or
- f. *Affecting adversely the confidence of the public in the integrity of the Metropolitan Government.*

2. Persons covered. This Executive Order applies to all employees of the Metropolitan Government except: employees of the Nashville Electric Service, Metropolitan Nashville Airport Authority, Metropolitan Development and Housing Agency, Metropolitan Transit Authority, Metropolitan Sports Authority, and the Metropolitan Hospital Authority, non-professional employees of the Board of Health, and elected officials.

3. Mayor's office covered. This order applies to the Mayor and employees of the Mayor's office.

5. Questions on interpretation of this order. When an employee is in doubt as to the proper interpretation of this order, he or she is expected to seek the advice of the applicable Department Head or the Director of Law if time permits.

Metropolitan Nashville Code of Laws § 2.222 Standards of Conduct, Disclosure of Interest, and Enforcement Highlights

2.222.010 – Definitions for standard of conduct.

(1) "Anything of value" includes any financial benefit, or other item that is pecuniary or compensatory in value to a person, including, but not limited to, any valuable act, advance, award, contract, compensation, contribution, deposit, emolument, employment, favor, fee, forbearance, fringe benefit, gift, gratuity, honorarium, loan, offer, payment, perquisite, privilege, promise, reward, remuneration, service, subscription, or the promise that any of these items will be conferred in the future.

2.222.020 – Standards of conduct.

(g) Shall not receive or *use for personal purposes any property, service or funds* of metropolitan government unless authorized by law;

(k) Shall not give reasonable basis by their conduct for the impression that any person can improperly influence, or unduly enjoy their favor in, the performance of their official duties, or that they are unduly affected by the kinship, rank, position or influence of any person;

(s) If related in any way, directly or indirectly, to being an employee:

(1) Shall not accept meals, beverages, food, promotional items, or hand-produced items of a value in excess of \$25 received from a single source in any calendar year; and

(2) Shall not accept free or discounted admissions, tickets, access to events or travel expenses from any single source of an aggregate value in any calendar year in excess of \$100, provided that an employee may accept from the sponsoring organization, on behalf of himself and a guest, free or discounted admissions, tickets or access of a face value in excess of \$100 if the event is generally recognized as an annual fundraising benefit sponsored by a non-profit organization.

2.222.040 – Board of ethical conduct.

C.1.(a) Any person may submit a complaint alleging that any one or more metropolitan government elected officials or members of a metropolitan government board or commission have violated the standards of conduct or an executive order currently in effect which regulates the ethical standards of conduct for employees of the Metropolitan Government. (As revised by BL2018-111 on May 2, 2018.)

2.222.060 – Enforcement.

Complaints regarding violations by employees, other than elected official or members of boards or commissions, of the standard set forth in this chapter shall be made to the appointing authority. Decisions of the appointing authority regarding violation of the standards of conduct set forth herein by employees within the classified service may be appealed to the Civil Service Commission.

Metropolitan Nashville Police Department Policy 1.30.03 Code of Ethics Highlights

- I will keep my private life unsullied as an example to all and will behave in a manner that does not bring discredit to me or to my agency.
- Honest in thought and deed both in my personal and official life, I will be exemplary in obeying the law and regulations of my department.

Metropolitan Nashville Police Department Policy 3.30 Close Relationship Highlights

3.30.010 Definitions

- A. Close Relationship: For the purpose of this directive, "close relationship" shall include any relationship, past or present, whether by blood, marriage or other circumstance, wherein there exists a likelihood of, or the likelihood of a perception of, favoritism, conflict, or other circumstance that could lead to disruption in the work place.

3.30.020 General Provisions

- B. Within the Metropolitan Police Department no employees who are relatives or wherein a "close relationship" exists should be placed within the same direct line of supervision whereby one employee is responsible for supervising the job performance or work activities of another employee.
1. In no event will any employee be within two levels of the chain of command of a relative or any other employee wherein a close relationship exists with authority to supervise that employee, including participation in a performance evaluation and excluding emergency situations wherein the health, safety or welfare of the public are at risk. The Deputy Chief, or civilian equivalent, in the employees' chain of command shall make the final determination as to whether such relationship exists.
 2. For any position within the Metropolitan Nashville Police Department, whether supervisory or non-supervisory, the Deputy Chief of Police may make any changes in personnel assignments wherein a close relationship exists, as described in this directive, where there exists a likelihood of, or the likelihood of a perception of, favoritism, conflict, or other circumstance that could lead to disruption in the work place.

Facts

- 1) Then-Mayor Megan Barry's original hire date for the Metropolitan Nashville Government was September 21, 2007, when she started as an elected council member. Her last position before her resignation on March 6, 2018, was Mayor for the Metropolitan Government of Nashville and Davidson County. Her ending salary was \$180,000 annually.
- 2) Sergeant Robert Forrest's original hire date for the Metropolitan Nashville Government was November 16, 1986. His last position before his retirement on January 31, 2018, was Sergeant for the Metropolitan Nashville Police Department, Specialized Investigations Division, Dignitary Security Detail. His ending salary was \$84,537 annually.

- 3) On January 31, 2018, then-Mayor Megan Barry admitted to having an extramarital affair with the head of her security detail, Metropolitan Nashville Police Department Sergeant Robert Forrest, during a local media newscast.
- 4) On March 6, 2018, in a plea agreement with the 20th Judicial District Attorney's Office then-Mayor Megan Barry resigned from office and pleaded conditionally guilty to theft over \$10,000. A condition of her plea agreement included restitution payment of \$11,000 to the Metropolitan Nashville Government.
- 5) On March 6, 2018, in a plea agreement with the 20th Judicial District Attorney's Office Sergeant Robert Forrest plead conditionally guilty to theft over \$10,000. A condition of his plea agreement included restitution payment of \$45,000 to the Metropolitan Nashville Government.
- 6) Sergeant Robert Forrest's direct chain of command was through the Specialized Investigations Division of the Metropolitan Nashville Police Department. His chain of command was Lieutenant Douglas Bell, Specialized Investigations Division → Captain Michael Alexander, Specialized Investigations Division → Deputy Chief William "Todd" Henry, Investigative Services Bureau → Chief Steve Anderson, Metropolitan Nashville Police Department.

Sergeant Robert Forrest's Metropolitan Nashville Police Department chain of command was responsible for conducting his annual work performance reviews along with approving his extra time requests.

- 7) The Chief of Police is appointed by the Mayor, Chief Steve Anderson was appointed by then-Mayor Karl Dean and retained by then-Mayor Megan Barry.
- 8) Sergeant Robert Forrest office was located in the Historic Court House within the Office of the Mayor's, and his work schedule was determined by then-Mayor Megan Barry.
- 9) Inquiry with the Metropolitan Nashville Government Human Resources Department indicated that the Metropolitan Nashville Government's Civil Service Policy and Rules do not address close employee relationships. Civil Service Rules, Section 3.7 – *Nepotism*, addresses the supervision of an immediate or extended family relative.
- 10) Metropolitan Nashville Police Department Policy 3.30 *Close Relationship* states wherein a "close relationship" exists no employee should be placed within the same direct line of supervision whereby one employee is responsible for supervising the job performance or work activities of another employee. In no event will any employee be within two levels of the chain of command of a relative or any other employee wherein a close relationship exists with authority to supervise that employee, including participation in a performance evaluation.

Discussion and Analysis of Allegation 3

Then-Mayor Megan Barry's Executive Order Number Five - *Financial and Other Disclosures*

Then-Mayor Megan Barry's Executive Order Number Five, related to ethics, states the maintenance of high standards of honesty, integrity, impartiality, and conduct by Metropolitan Nashville Government employees is essential to the proper performance of government business and the maintenance of

confidence by citizens in their government. In addition, employees should avoid any action that might result in, or create the appearance of using a public office for private gain or affecting the confidence of the public in the integrity of the Metropolitan Nashville Government adversely. Attributes of high employee standards of honesty, integrity, impartiality, and conduct are not defined within then-Mayor Megan Barry's Executive Order Number Five.

In the opinion of the Metropolitan Nashville Office of Internal Audit, the then-Mayor Megan Barry's and Sergeant Robert Forrest's pleas of conditionally guilty to theft of public funds over \$10,000 indicate they used public office for private gain and affected the confidence of the public in the integrity of the Metropolitan Nashville Government adversely.

It should be noted decisions related to the interpretation of then-Mayor Megan Barry's Executive Order Number Five for employees (Sergeant Robert Forrest) should be from the applicable department head or the Director of Law, and as of May 2, 2018, for Metropolitan Nashville Government elected officials (then-Mayor Megan Barry) is the Metropolitan Nashville Government Board of Ethical Conduct.

Metropolitan Nashville Code of Laws § 2.222 Standards of Conduct, Disclosure of Interest, and Enforcement

Metropolitan Nashville Code of Laws § 2.222 *Standards of Conduct, Disclosure of Interest, and Enforcement* states Metropolitan Nashville Government employees shall not receive or use for personal purposes any property, service or funds of metropolitan government unless authorized by law.

In the opinion of the Metropolitan Nashville Office of Internal Audit, the then-Mayor Megan Barry's and Sergeant Robert Forrest's pleas of conditionally guilty to theft of public funds over \$10,000 indicate they used Metropolitan Nashville Government funds for personal purposes.

It should be noted decisions related to violations of the Metropolitan Nashville Code of Laws § 2.222 *Standards of Conduct, Disclosure of Interest, and Enforcement* for employees (Sergeant Robert Forrest) is the responsibility of the appointing authority and for Metropolitan Nashville Government elected officials (then-Mayor Megan Barry) is the Metropolitan Nashville Government Board of Ethical Conduct.

Metropolitan Nashville Office of Internal Audit's Conclusion for Allegation 3

- a. The allegation that then-Mayor Megan Barry's and Sergeant Robert Forrest's pleas of conditionally guilty to theft over \$10,000 do not comply with the Metropolitan Nashville Government employee standards of conduct as delineated in then-Mayor Megan Barry's Executive Order Number Five is **substantiated**. However, decisions related to the interpretation of then-Mayor Megan Barry's Executive Order Number Five for employees (Sergeant Robert Forrest) should be from the applicable department head or the Director of Law, and as of May 2, 2018, for Metropolitan Nashville Government elected officials (then-Mayor Megan Barry) is the Metropolitan Nashville Government Board of Ethical Conduct.
- b. The allegation that then-Mayor Megan Barry's and Sergeant Robert Forrest's pleas of conditionally guilty to theft over \$10,000 do not comply with the Metropolitan Nashville Government employee standards of conduct as delineated in Metropolitan Nashville Code of Laws § 2.222 is **substantiated**. However, final decisions related to violations of the Metropolitan Nashville Code of Laws § 2.222 *Standards of Conduct, Disclosure of Interest, and Enforcement* for employees (Sergeant Robert

Forrest) is the responsibility of the appointing authority and for Metropolitan Nashville Government elected officials (then-Mayor Megan Barry) is the Metropolitan Nashville Government Board of Ethical Conduct.

Other Information Matters

Other Matter #1 – Travel Authorization System

Review the Travel Authorization system's approval routing program code used between September 25, 2015, and January 31, 2018, as it relates to approval routing for Travel Authorization forms.

Background

News media reported that Metropolitan Nashville Police Department Chief Steve Anderson stated he never approved Sergeant Robert Forrest's Travel Authorization forms while the Travel Authorization forms showed differently. The Metropolitan Nashville Government Chief Information Officer issued a memorandum to Chief Anderson stating that the conflict was due to a flaw in the Travel Authorization application. To understand the flaw in the travel system, investigators interviewed Dawn Clark, Assistant Director of Metropolitan Nashville Government Information Technology Services. Dawn Clark presented her test work leading to the conclusion stated in the Chief Information Officer's memorandum. Investigators obtained and reviewed a copy of the Travel Authorization system's source code, and isolated the program logic error.

Synopsis

The Travel Authorization application was created in 2004. It requires two levels of approval for in-state travel and three levels of approval for out-of-state travel. The first level is the traveler's supervisor whose name should be provided by the employee when they initially register in the system. The second level is the department head, which is obtained from the Metropolitan Nashville Government's central accounting system based on the department provided by the employee when they initially register in the system. The third level goes to a designated person in the Metropolitan Nashville Government Department of Finance. The logic flow of the system shows the following events:

- a) Once an employee submits a Travel Authorization request, the status of the request is updated as "submitted," and "notified" with the supervisor's name, an email is compiled and sent to the supervisor of record.
- b) Once the supervisor approves the request, the status is updated with "approved" with the supervisor's name, and "notified" with the department head's name. An email is compiled and sent to the department head.
- c) Once the department head approves the request,
 - i. For in-state travel, the status is updated as "complete" with the department head's name.
 - ii. For out-of-state travel, the status is updated as "approved" with the department head's name, and "notified" with the name of the Department of Finance designated person. An email is compiled and sent to that person. Once approved, the status is updated with "complete" with the name of the Department of Finance designated person.
 - iii. When all approvals are complete, a PDF file is created with information from the system's status table and emailed to the employee as the approved Travel Authorization form.
- d) If the supervisor is a department head, event "b," is omitted. The logic sends a notification email to the supervisor's email address and records the department heads name as approving the Travel Authorization form within the system tables.

- e) The logic in event "d" above works when the supervisor and the employee belong to the same department. However, when the supervisor and the employee belong to different departments, which was not intended in the system design, the status table is updated with the name of the supervisor for "notified," and the name of the department head for "approved." The email is only sent to the supervisor, not the department head.

Exhibit G shows on October 11, 2016, Diane Treadway, Mayor's Office, Executive Assistant to Chief Operating Officer emailed Information Technology Services, to update the Travel Authorization system approval flow for employees assigned to the Mayor's Dignitary Security Detail. The approvers for the Mayor's Dignitary Security Detail was requested to include Debby Dale Mason, Mayor's Office, Chief of Staff, as first approver and Gene Nolan, Department of Finance, Deputy Finance Director. Metropolitan Nashville Police Department Chief Steve Anderson was not copied on this email.

Richard Riebeling, Mayor's Office, Chief Operating Officer, stated due to the increased frequency of travel by then-Mayor Megan Barry, he believed the Mayor's Dignitary Security Detail travel expenses should be funded from the Mayor's Office budget and not impact the Metropolitan Nashville Police Department's travel budget.

Exhibit G – Mayor's Dignitary Security Detail Travel Authorization Approval Flow Request

On Oct 11, 2016, at 18:06, Treadway, Diane (Mayor's Office) <Diane.Treadway@nashville.gov> wrote:

Hello Nathaniel,

We are requesting changes in the travel routing system for the following employees of the Police Dept:

- Rob Forrest
- Mike Dixon
- Kevin Akin

These employees are the security detail for the Mayor and are required to travel on occasion with the Mayor. We want their travel approved by this office only as we will be paying for such travel and will be handling all details of their travel. There will be no need for their travel to be routed through the Police Dept. We made the changes with Jamie Hunter in the Accounts Division but she wasn't sure it was totally corrected until a travel auth. was processed. We just entered the first trip for Rob Forrest with the new changes and Debby Dale Mason, our chief of staff, was added as the first approver, which is correct, but then it was forwarded to Chief Anderson. We need the Chief removed from the approval process as he no longer has to approve their travel when traveling with the Mayor. The only approvers necessary will be Debby Dale Mason and of course Gene Nolan in Finance.

Please call me with any questions you have as this email may not be totally clear on the situation.

Thank you!

Diane Treadway
Executive Assistant to COO
Richard M. Riebeling
Office of Mayor Megan Barry

Metropolitan Nashville Government Information Technology Services staff believed this request could cause potential issues in the Travel Authorization system when an employee's department head is removed. Consequently, Debby Dale Mason is recorded as the supervisor for employees assigned to the Mayor's Dignitary Security Detail, including Sergeant Robert Forrest, for Travel Authorization request. Metropolitan Nashville Police Department Chief Steve Anderson remained in the system as the department head approval. Since Debby Dale Mason was also the department level approver for the Mayor's Office, the logic described in event "e" above executed every time Sergeant Robert Forrest's Travel Authorization requests were processed, and Chief Steve Anderson was never notified of the requests.

On July 30, 2018, Chief Steve Anderson confirmed he was never notified of these travel requests. However, he stated he normally approves travel requests that were reviewed by the traveler's chain of command, and he likely would have approved all of the Travel Authorization forms for the Mayor's Dignitary Security Detail if he had been notified of the Travel Authorization request.

Conclusion

The Travel Authorization system logic sends a notification email to the supervisor's email address and records the department head's name as approving the Travel Authorization form within the system tables if the supervisor is a department head. Since Debby Dale Mason was the department level approver for the Mayor's Office and was designated as Sergeant Robert Forrest's supervisor within the Travel Authorization system, Chief Steve Anderson was never notified of the requests. However, his name was recorded in the system as the department head approving travel requests.

Resolution

- a) Metropolitan Nashville Police Department enforced a paper trail for all travel requests, once they learned about this error in the system, to follow its departmental procedures.
- b) The Metropolitan Nashville Government Department of Finance decided not to allow approvals from outside of an employee's department.
- c) Metropolitan Nashville Government Information Technology Services found and corrected several employees in the same situation, which were caused by employee transfers to new departments. None of these instances caused the same error since no travel was requested by these employees.
- d) Metropolitan Nashville Government Department of Finance and Information Technology Services decided not to update the program logic error for the current system since a new Travel and Expense Management solution will be implemented with the on-going Metropolitan Nashville Government's central accounting system upgrade.

Other Matter #2 – Extra Time Compensation Impact on Pension Payment Calculation

Inquire and determine the impact of extra time compensation on pension payment calculations.

Synopsis

On March 6, 2018, in a plea agreement with the 20th Judicial District Attorney’s Office Sergeant Robert Forrest plead conditionally guilty to theft over \$10,000. A condition of his plea agreement included restitution payment of \$45,000 to the Metropolitan Nashville Government. Based on this plea, we were requested to determine how this amount impacts Sergeant Robert Forrest’s pension payment.

The Metropolitan Nashville Government Human Resources Department was requested to present calculations with several different scenarios (see Exhibit H).

Exhibit H – Sergeant Robert Forrest Pension Payment Calculation Impact if Annual Earnings are Reduced in Increments of \$5,000

	Current Benefit	-\$5k from Total FAE	-\$10k from Total FAE	-\$15k from Total FAE	-\$20k from Total FAE	-\$45k from Total FAE
Total Final Average Earnings	\$665,164.20	\$660,164.20	\$655,164.20	\$650,164.20	\$645,164.20	\$620,164.20
Annual Final Average Earnings	133,032.84	132,032.84	131,032.84	130,032.84	129,032.84	124,032.84
Monthly Final Average Earnings	11,086.07	11,002.736	10,919.40	10,836.07	10,752.736	10,336.07
Gross Monthly Option A Election	6,190.42	6,143.89	6,097.35	6,050.82	6,004.29	5,771.62
Gross Annual Option A Election	74,285.04	73,726.68	73,168.20	72,609.84	72,051.48	69,259.44
Annual Difference to Current Benefit	NA	-558.36	-1,116.84	-1,675.20	-2,233.56	-5,025.60

Source: Metropolitan Nashville Government Human Resources Department, FAE – Five Year Maximum Final Average Earnings

Using the same methodology adopted by Metropolitan Nashville Government Human Resources Department the Metropolitan Nashville Office of Internal Audit observed differences when re-performing Sergeant Robert Forrest’s pension payment calculation. The differences between the payments calculated by Metropolitan Nashville Government Human Resources Department and the Metropolitan Nashville Office of Internal Audit are based upon two factors:

1. Metropolitan Nashville Police Department accrues officers’ sick leave based on a rate of 8.5 hours per month, instead of 8 hours per month authorized by the Metropolitan Nashville Governments Civil Service Rules. This practice is possibly caused by the confusion where sworn officers are paid for their half-hour lunch, so their workday is 8.5 hours. Consequently, the total sick leave balances reported to Metropolitan Nashville Government Human Resources Department for pension calculation is overstated.
2. All pay records of Metropolitan Nashville Government’s central accounting system before the end of the year 2014 were archived. The last week of 2014 and the first week of 2015 overlaps in the same pay period. The Pension System used by the Metropolitan Nashville Government Human Resources

Department for pension calculation was pulling pay records from both archive and production environments of the Metropolitan Nashville Government’s accounting system, it erroneously duplicated the overlapped pay period.

For illustration purposes, Exhibit I shows the difference between the Metropolitan Nashville Government Office of Internal Audit and the Metropolitan Nashville Government Human Resources Department pension calculation using a \$45,000 reduction scenario.

Exhibit I – Sergeant Robert Forrest Pension Payment Calculation Difference between the Office of Internal Audit and Human Resources Department

	Internal Audit Calculation	Human Resources Calculation
<i>Before reduction</i>		
Monthly	\$6,112.81	\$6,190.42
Annually	73,353.78	74,285.04
<i>After reduction</i>		
Monthly	5,696.06	5,771.62
Annually	68,352.67	69,259.44
<i>Net Impact</i>		
Monthly	(416.76)	(418.80)
Annually	(5,001.11)	(5,025.60)

Source: Metropolitan Nashville Government Human Resources Department and Office of Internal Audit pension payment calculation.

Conclusion

Sergeant Robert Forrest’s Gross Annual Option A election pension amount would be reduced by \$1,117 annually with a \$10,000 reduction in final average earnings and \$5,026 annually with a \$45,000 reduction in final average earnings.

Resolution

1. The Metropolitan Nashville Government Department of Law is reviewing the impact of the sick leave accrual rate change.
2. The Metropolitan Nashville Government Human Resources Department informed the benefits board of the duplicate paycheck issue. There was an overpayment amount of \$254.65 to Sergeant Robert Forrest. He has been notified of the overpayment and agreed for the Metropolitan Nashville Government to deduct that amount from his August pension check. In addition, his pension amount has been adjusted to reflect the corrected amount going forward.

The Metropolitan Nashville Government Human Resources Department is reviewing an additional 100 pensioners’ pension calculations impacted by the duplicate paycheck issue.

Recommendations for management of the Metropolitan Nashville Police Department

1. Whenever feasible, use rotating stacked shifts for the Dignitary Security Detail based on the workday security coverage requirements.
2. Monitor top five employees' discretionary extra time in addition to monitoring employees' court appearance extra time.

Recommendations for management of the Metropolitan Nashville Government Department of Finance

1. Provide guidance on how trips for the Mayor are to be funded. Many of the travel expenses related to then-Mayor Megan Barry were funded by outside entities. For example, a trip to the Democratic National Convention was funded through the "*Friends of Megan Barry Committee*," other trips were funded by non-profit organizations. Clarity on the funding sources for specific type trips would reduce the risk of public funds being used inappropriately.
2. Ensure a Travel Expense form is completed for each approved trip in the Travel Authorization System. The existing Metropolitan Nashville Government Travel Expense form includes sections for reimbursable expenses and travel expenses paid using a Metropolitan Nashville Government-issued credit card. The Travel Expense form credit card section is not consistently completed for trips, especially when no reimbursable expenses are being claimed. In addition to the two existing Travel Expense form sections, a third section should be added to capture travel expenses paid by third parties, such as non-profit organizations and others.
3. Continue to implement the Oracle E-Business Suite Travel and Expense Management solution as part of the on-going Metropolitan Nashville Government's central accounting system upgrade to improve the process, strengthen controls, and add transparency to travel expenses.

Recommendations for management of the Metropolitan Nashville Government Mayor's Office

1. Establish a Code of Ethics handbook to help and support employees' understanding of the expectations for conducting themselves in an honorable manner and making the right decisions when faced with an ethical dilemma. This handbook should illustrate and define attributes of high employee standards of honesty, integrity, impartiality, and conduct. Scenarios illustrating the application of the Metropolitan Nashville Code of Laws § 2.222.020 – *Standards of Conduct*, especially related to the acceptance of gifts, entertainment, travel, and training should be included.
2. Provide the Metropolitan Nashville Council an annual report listing all in-state and out-of-state travel by the Mayor related to official duties. This report should list the accompanying employees and the funding source for the travel.

Recommendations for management of the Metropolitan Nashville Government Human Resources Department

1. Continue to review the impact of changing the Metropolitan Nashville Police Department 8.5 hours per month sick leave accrual rate with the Metropolitan Nashville Government Department of Law to determine if pensioners' pension calculation corrections need to be processed or pension plan calculation documentation needs to be updated to reflect current practice.

2. Continue to identify pensioners impacted by the duplicate paycheck issue to determine if pension calculations need to be adjusted to reflect the correct pension amount going forward and recover any past overpayments.

End of Report

Then-Mayor Megan Barry's Travel and Dignitary Security Detail Extra Time Expense Investigation

August 22, 2018

Page 31

APPENDIX A – Travel Listing

Title	Start Date	End Date	Location	Robert Forrest	Funding Source	Metro Amount	Other Participants
2015 Harvard Program on Transition and Leadership for Newly Elected Mayors	12/8/2015	12/11/2015	Boston	No	Harvard University Institute of Politics	\$ 0	
2016 84th Winter Meeting of the U.S. Conference of Mayors	1/19/2016	1/23/2016	Washington, DC	No	Megan Barry's Personal Funds/Metro	201.60	Patrick Hamilton
2016 Governing-Outlook State & Local Market Forecast 2016 Summit	2/2/2016	2/3/2016	Washington, DC	No	Governing	0	
2016 MusiCares Person of the Year & Grammy Awards	2/11/2016	2/16/2016	Los Angeles	No	Nashville Chamber of Commerce/Campaign Fund/Personal	0	Justine Avilia
2016 Visit and Tour of Chattanooga's Edney Building and Tech Town	4/3/2016	4/4/2016	Chattanooga	Yes	Megan Barry's Personal Funds	0	Laura Moore, Chris Weidel, Det. Mike Dixon
2016 Nashville Area Chamber of Commerce Leadership Study Mission and Transit	4/17/2016	4/19/2016	Minneapolis	Yes	Metro	3,750	Rich Reibling, Debby Dale Mason, Erin, Heifkenschiel
2016 65th National Session of the Mayor's Institute on City Design	5/18/2016	5/21/2016	Oklahoma City	No	Mayor's Institute on City Design	0	
2016 100 Resilient Cities Press Conference and meetings with DNC	5/26/2016	5/26/2016	Washington, DC	No	100 Resilient Cities	0	
2016 84th Annual Conference of Mayors	6/23/2016	6/27/2016	Indianapolis	No	Metro	1,463	Patrick Hamilton, Det. Corey Wilson
2016 Meetings with Blue Cross Blue Shield of Tennessee and 42nd Annual Kefauver Dinner	6/30/2016	7/1/2016	Chattanooga	Yes	Megan Barry's Personal Funds	0	
2016 New York Times Annual Cities for Tomorrow Conference	7/18/2016	7/19/2016	New York	No	Metro	378	
2016 Democratic National Convention	7/24/2016	7/29/2016	Philadelphia	Yes	Megan Barry's Personal Funds	0	Patrick Hamilton
2016 Economic and Community Development and Music Industry Meetings	8/23/2016	8/25/2016	Chicago	No	Nashville Chamber of Commerce	0	Matt Wiltshire
2016 National League of Cities Mayors' Institute on Children and Families; Promoting Postsecondary Success	9/25/2016	9/27/2016	Louisville	Yes	Megan Barry's Personal Funds	0	Laura Moore, Anne Havard,

Then-Mayor Megan Barry's Travel and Dignitary Security Detail Extra Time Expense Investigation

August 22, 2018

Page 32

APPENDIX A – Travel Listing

Title	Start Date	End Date	Location	Robert Forrest	Funding Source	Metro Amount	Other Participants
2016 City Lab; Urban Solutions to Global Challenges Conference	10/21/2016	10/25/2016	Miami	Yes	Bloomberg/The Aspen Institute/Metro	1,943	Talia - Lomax-O'dneal
2016 Women in Government Leadership Program	11/12/2016	11/15/2016	Chandler	No	Governing	0	
2016 Mayors' Institute on Housing, Hazards, and Health; National League of Cities	12/13/2016	12/14/2016	Dallas	Yes	National League of Cities/Metro	266	Adriane Harris, Erik Cole
2017 Visit with Special Forces Group (Airborne) at Ft. Campbell	1/10/2017	1/10/2017	FT. Campbell	Yes	Metro	0	Det. Mike Dixon
2017 85th Winter Meeting of the U.S. Conference of Mayors	1/16/2017	1/21/2017	Washington, DC	Yes	Metro	5,026	Patrick Hamilton
2017 Economic Development Meetings with Nashville Chamber of Commerce	1/31/2017	2/2/2017	New York	Yes	Nashville Chamber of Commerce/Metro	414	Justine Avilia, Matt Wiltshire
2017 Women In Government Leadership Program	2/2/2017	2/4/2017	Washington, DC	Yes	Governing/Metro	576	
2017 Police Officer Funeral	2/10/2017	2/10/2017	Columbus	Yes	Metro	0	Chief Steve Anderson, Det. Mike Dixon, Det. Kevin Akin,
2017 Shelby County Young Democrats Obama Day Dinner	2/25/2017	2/26/2017	Memphis	Yes	Campaign Fund	0	Det. Kevin Akin
2017 International Association of Fire Fighters Legislative Conference	3/5/2017	3/6/2017	Washington, DC	Yes	International Association of Fire Fighters/Metro	597	Mark Young (Union President) Barry Byers (Union Rep/Fire Captain) Christina Byers (Fire Captain)
2017 Leadership Study Mission with Nashville Chamber of Commerce	5/3/2017	5/5/2017	Denver	Yes	Metro	6,884	Richard Riebeling, Debby Dale Mason, Erin Heifkenschiel
2017 National Infrastructures Week	5/15/2017	5/17/2017	Washington, DC	Yes	Megan Barry's personal Funds/Metro	3,044	
2017 New Deal Summit	5/28/2017	5/31/2017	San Francisco	Yes	New Deal/Metro	1,643	
2017 Army Garrison Change of Command	6/23/2017	6/23/2017	FT. Campbell	No	Metro	0	Det. Kevin Akin, Det. Mike Dixon

Then-Mayor Megan Barry's Travel and Dignitary Security Detail Extra Time Expense Investigation

August 22, 2018

Page 33

APPENDIX A – Travel Listing

Title	Start Date	End Date	Location	Robert Forrest	Funding Source	Metro Amount	Other Participants
2017 Women in Government Summer Meeting	7/6/2017	7/9/2017	Park City, UT	Yes	Governing/Metro	2,068	
2017 Bloomberg Harvard City Leadership Initiative	7/16/2017	7/20/2017	New York	Yes	Bloomberg/Metro	1,751	
2017 Barbara Lee Institute for Women Political Leaders Conference	7/20/2017	7/23/2017	Washington, DC	Yes	Barbara Lee Institute for Women/Metro	1,018	Sean Braisted
2017 Tour of Children's Mercy Park, Soccer Transit Visits	8/31/2017	9/3/2017	Kansas City	Yes	Megan Barry Personal Funds/Metro	1,215	Sean Braisted
2017 Athens Democracy Forum & 100 RC City Leaders Advisory Committee Meeting; Resilient Cities	9/12/2017	9/18/2017	Athens Greece	Yes	100 Resilient Cities/Metro	3,445	
2017 Birmingham Kiwanis	10/3/2017	10/3/2017	Birmingham	No	Metro	0	Det. Mike Dixon, Det. Khanthasith Phothirath
2017 Wilson Center Events	10/18/2017	10/19/2017	Washington, DC	Yes	Metro	1,236	
2017 City Labs: Urban Solutions to Global Challenges	10/20/2017	10/25/2017	Paris	Yes	Bloomberg/Metro	2,413	Lonnell Matthews, Erin Hafkenschiel, Laura Moore
2017 National League of Cities City Summit	11/15/2017	11/17/2017	Charlotte	No	National League of Cities/Metro	351	Ronnie Stein, Det. Mike Dixon
2018 86th Winter Meeting of the U.S. Conference of Mayors	1/23/2018	1/26/2018	Washington, DC	No	Metro	2,344	Det. Kevin Akin, Patrick Hamilton
Total Travel Expenses Paid by Metropolitan Nashville Government						\$42,027	

APPENDIX B – Agreed-Upon Procedures

Security Detail Payroll

Are all overtime payments substantiated by business purpose, and approved in accordance with established Metropolitan Nashville Police Department, Civil Service, Department of Human Resources, and Department of Finance policies or rules?

- Review MNPD overtime policy regarding the Mayor's security detail (daily hours, work period definition, scheduling, etc.).
- Analyze Sergeant Forrest's overall overtime hours (last four years, or years from different mayors).
- Compare Sergeant Forrest's schedule with that of the Mayor.
- Compare overtime records to both schedules.
- Analyze overtime hours of other officers on the detail.
- Inquire and determine the impact of overtime compensation on pension payment calculation.
- Review electronic evidence (email and/or mobile phone communications) for retired Sergeant Forrest's work versus non-work related schedules and work time claimed insights.
- Interview former and other Metropolitan Nashville Government personnel to gain an understanding of former Mayor Barry's security detail's schedule, time worked, and related payroll policy.

Travel Expenses

Are all travel expenses for Mayor Barry, Sergeant Forrest, and the Mayor's security detail substantiated with a business purpose, documented, and approved in accordance with Department of Finance and Metropolitan Nashville Police Department policy?

- Obtain Mayor Barry, Sergeant Forrest, and the Mayor's security detail schedule for the past two years. Identify events and duration of events requiring overnight stays.
- Obtain a list of travel requests, event registration (if any), reimbursement for travel reports, fuel card, and credit card purchases related to Mayor Barry, Sergeant Forrest, and the Mayor's security detail travel.
- Obtain Mayor Barry's annual benefits (foundation and conference sponsors) reporting forms from the Metropolitan Clerk's Office.
- Obtain Office of Mayor's annual report of gifts and donations (foundation and conference sponsors).
- Obtain Mayor Barry's Candidate Campaign Disclosures from the Davidson County Election Commission for potential travel-related expense after September 25, 2015.
- Obtain all Travel Authorization Request from the Metropolitan Nashville Government Department of Finance for Mayor Barry, Sergeant Forrest, and the Mayor's security detail.
- Review the Travel Authorization Request site's approval routing program code used between September 25, 2015, and January 31, 2018.
- Research events identified in the procedures above for Mayor Barry's presence.

APPENDIX B – Agreed-Upon Procedures

- For events requiring overnight stays, schedule the type of transportation, date of transportation, departure and arrival locations for transportation, overnight lodging expenses, meals, and other related expenses.
- Compare schedule of overnight event expenses to Mayor Barry and Sergeant Forrest's official Metropolitan Nashville Government schedule.
- Review electronic evidence (email and/or mobile phone communications) for travel schedule and travel planning insights.
- Interview former and other Metropolitan Nashville Government personnel to gain an understanding of travel planning, travel expenditures, and method of payment for travel expenses.

Employee Standards of Conduct

Did the use of Metropolitan Nashville Government resources (payroll or travel expenses) to provide security protection for former Mayor Barry conform to former Mayor Barry's Executive Order Number 5 *Financial and Other Disclosures* and Metropolitan Nashville Code of Laws Section 2.222 *Standards of Conduct, Disclosure of Interest, and Enforcement* requirements as it relates to employee standards of conduct?

- Review Mayor Barry's Executive Order Number 5 *Financial and Other Disclosures* requirements.
- Review Metropolitan Nashville Code of Laws Section 2.222 *Standards of Conduct, Disclosure of Interest, and Enforcement* requirements.
- Obtain Department of Law or outside council assistance to determine if the facts and circumstances surrounding the use of Metropolitan Nashville Government resources conform to these requirements.

Report of Recommendations

Prepare a report about any findings, recommendations for further action, as well as recommendations or revisions to Metropolitan Nashville Code of Laws, policies, or regulations observed by the Metropolitan Nashville Office of Internal Audit.