



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

September 22, 2026

Ms. Caroline Eller, Executive Director
Metropolitan Historical Commission
1113 Kirkwood Avenue
Nashville, TN 37204

Dear Ms. Eller:

Please find attached the final report on the monitoring review for the Metropolitan Historical Commission. This report explains the results of our review of the agency's compliance with its delegated purchasing authority from March 1, 2025, through April 30, 2026. Staff from the Office of Financial Accountability conducted the fieldwork for this review in June 2026.

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

Sincerely,

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

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

cc: Dustin Summers, Administrative Specialist, Metropolitan Historical Commission
Scarlett Miles, Historic Preservationist, Metropolitan Historical Commission
Jenneen Reed, Director, Department of Finance
Michelle Hernandez-Lane, Deputy Finance Director, Department of Finance
Lauren Riley, Metropolitan Auditor, Office of Internal Audit
Kimery Grant, Assistant Grants and Accountability Officer, Office of Financial Accountability
Prakhar Singh, Compliance Monitor, Office of Financial Accountability

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Metropolitan Government of Nashville and Davidson County

METROPOLITAN HISTORICAL COMMISSION

◆ **Delegated Purchasing Authority Monitoring** ◆

Conducted by



Office of Financial Accountability

September 22, 2026

MONITORING REPORT

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INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a Delegated Purchasing Authority Monitoring review of the Metropolitan Historical Commission. The monitoring process included a review of the agency’s purchasing transactions that occurred during the period March 1, 2025, through April 30, 2026. The OFA performed the monitoring review focusing on the compliance areas specified in the Delegated Purchasing Authority notice granted to the agency’s Executive Director.

Department Background

According to the Metropolitan Government of Nashville & Davidson County’s operating budget book for FY 2026, the Historical Commission’s mission is to document, interpret, share, and preserve the history and historic places of Nashville and Davidson County. In addition, the Historical Commission has an operating budget of \$1,456,600 with 10 budgeted positions.

OBJECTIVES, SCOPE, AND METHODOLOGY

A monitoring review is substantially less in scope than an audit. The OFA did not audit the financial statements for the Historical Commission and, accordingly, does not express an opinion or any assurances regarding the financial statements of the Historical Commission of the Metropolitan Government of Nashville and Davidson County (hereinafter referred to as “Metro”). The OFA is responsible for the internal monitoring of Metro agencies that receive federal and state financial assistance, including cooperative agreements, and non-profit organizations that receive appropriations from Metro government. In summary, any agreement(s) that imposes performance and/or financial requirements on Metro government is subject to review by the OFA.

The overall monitoring objective was to determine the Historical Commission's compliance with Metro guidelines, policies, rules, and regulations. Specifically, we reviewed for the following objectives:

- 1) To determine the agency's compliance with their Notice of Delegation of Purchasing Agent's Authority.
- 2) To determine the agency's compliance with Metro's official Procurement Policies and Regulations.
- 3) To determine whether purchasing expenditures were allowable and necessary.
- 4) To determine whether purchasing transactions were authorized and sufficiently documented.
- 5) To determine whether the agency has adequate and effective internal controls over its purchasing transactions program.

The scope of our review included purchasing transactions occurring between March 1, 2025, through April 30, 2026.

The monitoring review procedures included meetings with agency management and staff, reviewing internal controls over purchasing use, and examining certain financial records and supporting documentation to ensure compliance with requirements set forth in Metro's official Procurement Policies and Regulations. Specific procedures included:

- 1) Evaluating purchasing transactions by reconciling them against procurement contracts, requisitions, and purchase orders created in the Oracle Cloud platform.
- 2) Comparing purchasing transactions with original receipts, supporting documentation and travel authorizations.
- 3) Identifying split transactions to circumvent Metro's Procurement Policies and Regulations.
- 4) Reviewing supporting documentation for accuracy, necessity, and reasonableness.
- 5) Investigating discrepancies and following up as necessary.

RESULTS OF MONITORING

The OFA reviewed expenditure transactions processed by the Metropolitan Historical Commission within Oracle Cloud. Tests were performed to determine the agency's compliance with its Notice of Delegation of Purchasing Agent's Authority and the Metro Procurement Regulations. Based upon the results of testing, the OFA concludes that the Historical Commission controls and processes are sufficient and are being followed regarding expenditure transactions. The Historical Commission utilized the Oracle Cloud platform during the review period and the transaction activity occurred in Oracle Cloud. Goods and services from existing contracts were procured by issuing purchase orders, entering receipts in the respective system used at the time, and processing PO matched invoices in Oracle Cloud platform.

Overall, the Historical Commission is compliant with its Notice of Delegation of Purchasing Agent's Authority as well as Metro Procurement Regulations. No discrepancies of material significance or findings of noncompliance were noted during the review.