

**Tennessee Arts Commission**

**For the Years Ended  
June 30, 2001, and June 30, 2000**

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STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
State Capitol  
Nashville, Tennessee 37243-0260  
(615) 741-2501

**John G. Morgan**  
Comptroller

September 12, 2002

The Honorable Don Sundquist, Governor  
and  
Members of the General Assembly  
State Capitol  
Nashville, Tennessee 37243  
and  
Mr. Rich Boyd, Executive Director  
Tennessee Arts Commission  
401 Charlotte Avenue  
Nashville, Tennessee 37243

Ladies and Gentlemen:

Transmitted herewith is the financial and compliance audit of the Tennessee Arts Commission for the years ended June 30, 2001, and June 30, 2000.

The review of management's controls and compliance with policies, procedures, laws, and regulations resulted in certain findings which are detailed in the Objectives, Methodologies, and Conclusions section of this report.

Sincerely,

A handwritten signature in black ink that reads "John G. Morgan".

John G. Morgan  
Comptroller of the Treasury

JGM/mb  
02/071



**STATE OF TENNESSEE  
COMPTROLLER OF THE TREASURY  
DEPARTMENT OF AUDIT  
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April 26, 2002

The Honorable John G. Morgan  
Comptroller of the Treasury  
State Capitol  
Nashville, Tennessee 37243

Dear Mr. Morgan:

We have conducted a financial and compliance audit of selected programs and activities of the Tennessee Arts Commission for the years ended June 30, 2001, and June 30, 2000.

We conducted our audit in accordance with government auditing standards generally accepted in the United States of America. These standards require that we obtain an understanding of management controls relevant to the audit and that we design the audit to provide reasonable assurance of the Tennessee Arts Commission's compliance with the provisions of policies, procedures, laws, and regulations significant to the audit. Management of the Tennessee Arts Commission is responsible for establishing and maintaining internal control and for complying with applicable laws and regulations.

Our audit disclosed certain findings, which are detailed in the Objectives, Methodologies, and Conclusions section of this report. The commission's administration has responded to the audit findings; we have included the responses following each finding. We will follow up the audit to examine the application of the procedures instituted because of the audit findings.

We have reported other less significant matters involving the commission's internal control to the Tennessee Arts Commission's management in a separate letter.

Sincerely,

A handwritten signature in black ink that reads "Arthur A. Hayes, Jr." with a stylized flourish at the end.

Arthur A. Hayes, Jr., CPA,  
Director

AAH/mb

State of Tennessee

# Audit Highlights

Comptroller of the Treasury

Division of State Audit

Financial and Compliance Audit  
**Tennessee Arts Commission**  
For the Years Ended June 30, 2001, and June 30, 2000

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## AUDIT SCOPE

We have audited the Tennessee Arts Commission for the period July 1, 1999, through June 30, 2001. Our audit scope included a review of management's controls and compliance with policies, procedures, laws, and regulations in the areas of equipment, inventory, revenue, expenditures, vehicle registration revenue, and compliance with the Financial Integrity Act; and utilization of the Department of Finance and Administration's State of Tennessee Accounting and Reporting System (STARS) grant module to record the receipt and expenditure of federal funds. The audit was conducted in accordance with government auditing standards generally accepted in the United States of America.

## AUDIT FINDINGS

### **Artifacts Inventory Policies and Procedures Are Not Adequate**

The Tennessee State Museum's policies and procedures do not require an annual inventory of artifacts, and no such inventory was taken during the audit period (page 5).

### **The Commission Did Not Comply with the Financial Integrity Act**

The commission did not comply with the Financial Integrity Act by submitting required letters acknowledging responsibility for maintaining the internal control system (page 11).

### **The Commission Does Not Have Internal Controls Over the Accounting and Expenditure of Funds from the Sale of New Specialty Earmarked Vehicle Registration Plates**

The commission does not have an effective internal control system in place to ensure compliance with Section 55-4-215, *Tennessee Code Annotated*, which prescribes requirements for the distribution of revenue from the sale of new specialty earmarked vehicle registration plates (page 9).

**Federal Funds Not Drawn Down Timely \*\***

The commission did not draw down federal funds timely as required by the Department of Finance and Administration's Policy 20. The commission

drew down funds twice in each fiscal year, not monthly, as the policy requires (page 12).

\*\*This finding is repeated from prior audits.

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"Audit Highlights" is a summary of the audit report. To obtain the complete audit report, which contains all findings, recommendations, and management comments, please contact

Comptroller of the Treasury, Division of State Audit  
1500 James K. Polk Building, Nashville, TN 37243-0264  
(615) 401-7897

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**Audit Report**  
**Tennessee Arts Commission**  
**For the Years Ended June 30, 2001, and June 30, 2000**

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# **Tennessee Arts Commission**

## **For the Years Ended June 30, 2001, and June 30, 2000**

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### **INTRODUCTION**

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#### **POST-AUDIT AUTHORITY**

This is the report on the financial and compliance audit of the Tennessee Arts Commission. The audit was conducted pursuant to Section 4-3-304, *Tennessee Code Annotated*, which authorizes the Department of Audit to “perform currently a post-audit of all accounts and other financial records of the state government, and of any department, institution, office, or agency thereof in accordance with generally accepted auditing standards and in accordance with such procedures as may be established by the comptroller.”

Section 8-4-109, *Tennessee Code Annotated*, authorizes the Comptroller of the Treasury to audit any books and records of any governmental entity that handles public funds when the Comptroller considers an audit to be necessary or appropriate.

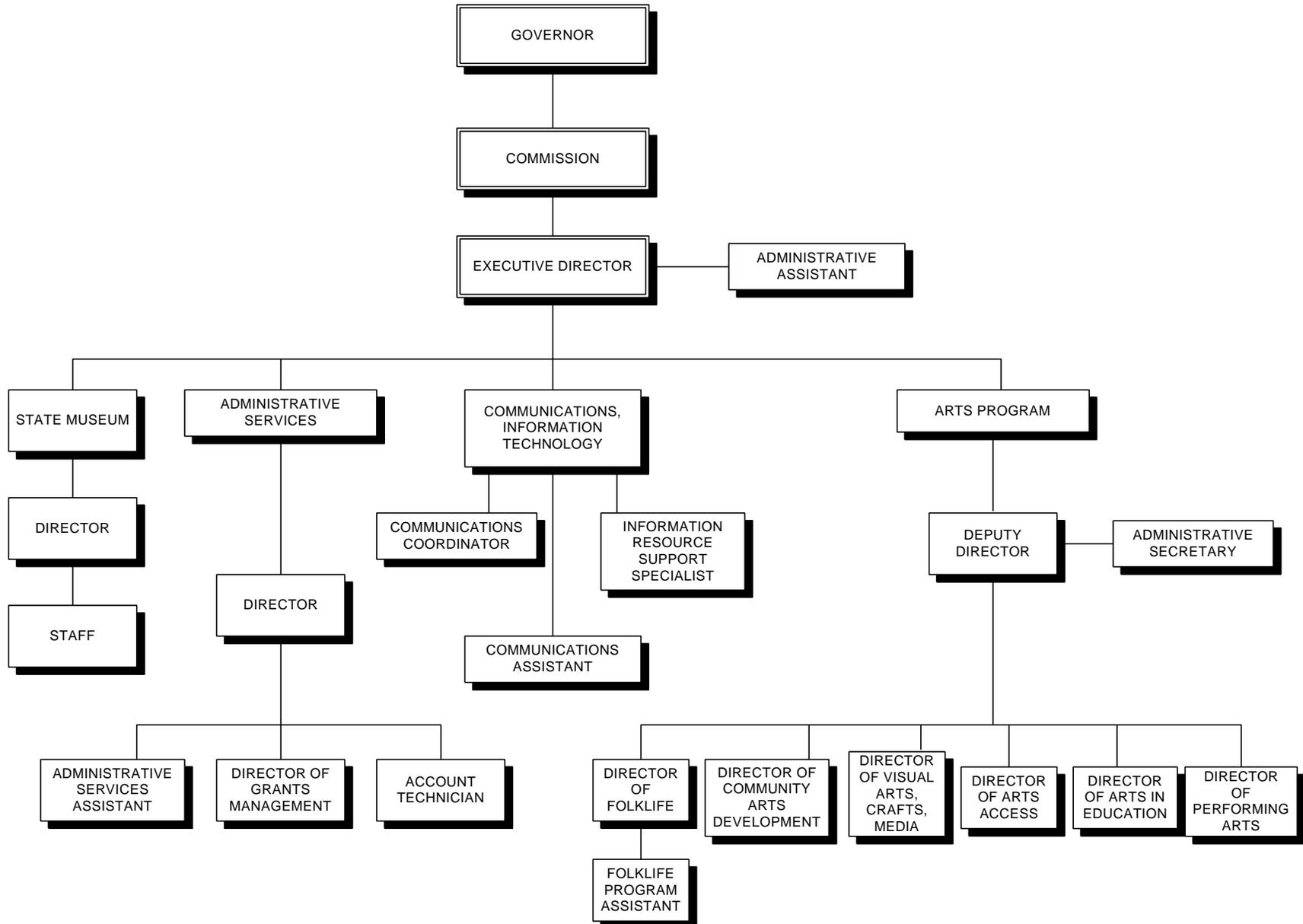
#### **BACKGROUND**

The Tennessee Arts Commission’s mission is to stimulate and encourage, throughout the state, the study and presentation of performing, visual, and literary arts and public interest and participation therein; to encourage participation in, appreciation of, and education in the arts to meet the legitimate needs and aspirations of persons in all parts of the state; to take such steps as may be necessary and appropriate to encourage public interest in the cultural heritage of the state, to expand the state’s cultural resources, and to promote the use of art in the state government’s activities and facilities; and to encourage excellence and assist freedom of artistic expression essential for the well-being of the arts. In addition to its responsibility for and to the arts and artists in Tennessee, the Arts Commission has supervisory and administrative responsibility for the Tennessee State Museum.

The commission’s 15 members are appointed by the Governor and are to be broadly representative of all fields of the arts. At least one member, but not more than two, is appointed from each United States congressional district in Tennessee. Terms of appointment are five years. Members of the commission who complete a five-year term cannot be reappointed until a full year has passed. The commission is assisted in its efforts by an advisory panel composed of interested citizens and artists. An executive director is employed as administrative officer of the commission and in turn employs all other staff members needed for operations.

An organization chart of the department is on the following page.

# TENNESSEE ARTS COMMISSION ORGANIZATIONAL CHART



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## **AUDIT SCOPE**

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We have audited the Tennessee Arts Commission for the period July 1, 1999, through June 30, 2001. Our audit scope included a review of management's controls and compliance with policies, procedures, laws, and regulations in the areas of equipment, inventory, revenue, expenditures, vehicle registration revenue, and compliance with the Financial Integrity Act; and utilization of the Department of Finance and Administration's State of Tennessee Accounting and Reporting System (STARS) grant module to record the receipt and expenditure of federal funds. The audit was conducted in accordance with government auditing standards generally accepted in the United States of America.

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## **PRIOR AUDIT FINDINGS**

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Section 8-4-109, *Tennessee Code Annotated*, requires that each state department, agency, or institution report to the Comptroller of the Treasury the action taken to implement the recommendations in the prior audit report. The Tennessee Arts Commission filed its report with the Department of Audit on April 19, 2001. A follow-up of all prior audit findings was conducted as part of the current audit.

### **RESOLVED AUDIT FINDING**

The current audit disclosed that the Tennessee State Museum has substantially improved the controls over payments to the Tennessee State Foundation; therefore, the finding was not repeated.

### **REPEATED AUDIT FINDING**

The prior audit report also contained a finding concerning late drawdowns of federal funds. This finding has not been resolved and is repeated in the applicable section of this report.

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## OBJECTIVES, METHODOLOGIES, AND CONCLUSIONS

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### EQUIPMENT

The objectives of our review of the commission's equipment controls and procedures were to determine whether

- policies and procedures related to equipment were adequate,
- the information on the commission's equipment listed in the Property of the State of Tennessee (POST) system is accurate and complete,
- property and equipment are adequately safeguarded, and
- equipment purchased during the audit period was properly recorded in POST.

We interviewed key personnel and reviewed supporting documentation to gain an understanding of the commission's procedures and controls over equipment. We reviewed supporting documentation and selected nonstatistical samples of equipment from the POST equipment listing and equipment purchases recorded on the State of Tennessee Accounting and Reporting System (STARS). In addition, we tested selected items from the office of the commission. Equipment items were physically located, and description, tag number, serial number, and location were traced to the POST listing. For the items tested that were purchased during the audit period, the cost recorded in STARS was traced to supporting documentation and the POST inventory listing. We determined whether lost or stolen equipment was properly reported and deleted from POST by reviewing supporting documentation.

Based on interviews, review of supporting documentation, and testwork, it appears that the department's equipment policies and procedures were adequate. Also, we determined that the property listing was substantially accurate and complete with some exceptions; property and equipment were adequately safeguarded; and equipment purchased during the audit period agreed to POST and the cost was traced to supporting documentation. Although we had no findings related to equipment, a minor weakness was reported to management in a separate letter.

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### ARTIFACTS INVENTORY

The objectives of the review of the Tennessee Arts Commission's inventory controls and procedures over artifacts were to determine whether

- policies and procedures related to inventory were adequate,

- a physical inventory of items on the property listing was performed during the audit period,
- the information on the Tennessee State Museum's property records is accurate and complete,
- lost or stolen inventory items were reported to the Comptroller's office,
- inventory items are adequately safeguarded, and
- inventory purchased during the audit period was properly recorded in the property records.

We interviewed key personnel and reviewed supporting documentation to gain an understanding of the commission's procedures and controls over inventory. We reviewed supporting documentation and tested a nonstatistical sample of artifacts purchased during the audit period recorded on the State of Tennessee Accounting and Reporting System. In addition, we tested selected artifact items from the museum. Artifacts were physically located, and the price of purchase, description, object identification number, condition, and location were traced to the property records. Also, we determined if artifact items were charged to the correct object code. We determined whether lost or stolen equipment was properly reported.

Based on interviews, review of supporting documentation, and testwork, it appears that the department's inventory policies and procedures were inadequate, a physical inventory was not performed, and a stolen item was not reported to the Comptroller's office as noted in finding 1. We determined that the information on the property listing was substantially accurate and complete, property and equipment appeared to be adequately safeguarded, and equipment purchased during the audit period agreed to the property records and the cost was traced to supporting documentation.

## **1. Inventory policies and procedures are not adequate**

### **Finding**

The inventory policies and procedures at the Tennessee State Museum do not address the need for the taking of a physical inventory of museum artifacts. No physical inventory of artifacts was taken in the year ended June 30, 2001, or the year ended June 30, 2000. If an inventory is not taken, items that are lost, stolen, or otherwise disposed of may not be removed from property records.

A sample of 62 inventory items purchased during the audit period selected for testwork revealed the following weaknesses:

- Two of 62 expenditure items selected for testing (3%) could not be located. The dollar value of these items was \$605.00.
- Eight of the remaining 60 inventory items tested (13%) were not in the location indicated on the property records.
- Five of the remaining 60 inventory items tested (8%) were not charged to the proper object code.

In addition to the inventory purchases sample, 25 inventory items were selected at random from the museum and traced to the property records. One of the 25 items tested (4%) was not at the location noted on the property records.

Also, the museum management did not report the theft of one artifact to the Comptroller's office as required by Section 8-19-501, *Tennessee Code Annotated*.

### **Recommendation**

Management should revise its policies and procedures to develop policies and procedures for the taking of physical inventory of museum artifacts. These procedures should be designed to prevent material losses and detect such losses in a timely period should they occur. In addition, management should ensure that all location changes are reflected in the property records. Management should also ensure the prompt reporting of inventory losses to the Comptroller of the Treasury.

### **Management's Comment**

We concur. The Tennessee State Museum updated its collections policies and procedures manual in May 2001 to address a number of issues. It contains a section on inventory, reporting the results of a three-year inventory program, and noting that "the museum registrar is developing an internal system that will generate a valid random sampling of the collection based upon location data. It is anticipated that this will be used on a semiannual basis to inventory the collection." That internal system should be completed this calendar year. A physical sampling inventory of the collection was taken in both 2001 and 2000, though in neither year was it a complete inventory. The only complete inventory of the museum's collections that has ever occurred took almost three years (1996-1999) and required special funding from state appropriations to engage the work of seven full-time employees for that period. Museums do not normally do a complete inventory annually according to the American Association of Museums and the Smithsonian as reported in earlier audit responses.

Since 1993, the museum has relied on a computerized collections management system that has multiple records on each of the tens of thousands of artifacts, including a location notation on each one. Locations must be carefully monitored and changed each and every time

an artifact is moved; without constant diligence, objects can be lost in the system. During a five-month period previous to this audit, the museum was required to undergo a computer software upgrade, and was unable to change any computer location notations during this entire time. As a temporary measure, the museum staff was required to develop a back-up system of paper records and, though thousands of object records were changed during this time, errors inevitably occurred. The errors detected were relatively minor; e.g., objects not in the location indicated were often on a nearby shelf.

The museum staff will be more diligent in proofreading their work and more attentive in entering the budget codes processing and maintaining property records. The museum will develop more structured procedures in surplus property when a large number of items are to be surplus such as in a computer upgrade. The property officer will become more involved in the relocation of these to a centralized location.

The Collections Department reported a theft to Capitol Police. Tennessee State Museum neglected to inform the Comptroller's Office.

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## **REVENUE**

The objectives of the review of the commission's revenue controls and procedures were to determine whether

- policies and procedures relating to revenue were adequate,
- revenue transactions were properly recorded and supported,
- cash collected during the audit period was deposited timely,
- physical controls over cash were adequate,
- revenue or fees were billed or charged and recorded at the correct amount,
- procedures concerning donation box collections were adequate and were followed,
- donation box collections were properly accounted for and deposited timely,
- petty cash or change funds were authorized by the Department of Finance and Administration and funds were properly accounted for, and
- commission records were reconciled with Department of Finance and Administration reports.

We interviewed key personnel to gain an understanding of the commission's procedures and controls over revenue. We tested a nonstatistical random sample of revenue items, a listing

of cash receipts, and a nonstatistical sample of donation box collections to determine if deposits were made timely, transactions were properly recorded, and procedures were followed. Also, we determined whether petty cash or change funds were properly authorized and funds were properly accounted for. Finally, we reviewed reconciliations of revenue records with revenue reports.

Based on interviews and review of controls, we determined that policies and procedures related to revenue were adequate. Also, based on testwork performed, we determined that cash collected during the audit period was deposited timely; physical controls over cash were adequate; revenue and fees were charged at the correct amount; and records were reconciled with Department of Finance and Administration reports. Finally, we determined that a petty cash fund was properly authorized and accounted for. Although we had no findings related to revenue, minor weaknesses were reported to management in a separate letter.

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## **EXPENDITURES**

The objectives of the review of the commission's expenditure controls were to determine whether

- policies and procedures regarding expenditures were adequate;
- recorded expenditures were for goods or services that were authorized and received;
- expenditures incurred for goods or services were identified and whether the correct account, budget category, period, and amount were recorded;
- expenditures for goods or services were authorized and were in accordance with the budget and other regulations or requirements;
- payments were timely;
- commission and museum records were reconciled with Department of Finance and Administration reports;
- contracts were in accordance with regulations;
- contract payments complied with contract terms and purchasing guidelines and were properly approved and recorded;
- federal expenditures complied with grant requirements; and
- funds encumbered were liquidated for the same purpose as the original encumbrance.

To gain an understanding of the commission's procedures and controls over expenditures, we interviewed key personnel and reviewed supporting documentation. In addition, testwork was performed on a nonstatistical sample of expenditure transactions during the audit period.

Based on interviews and review of controls, we determined that policies and procedures regarding expenditures were adequate. In addition, based on our review of supporting documentation and testwork, we determined that expenditures were properly authorized, adequately supported, and recorded correctly; goods and services were received and procured in accordance with applicable regulations or requirements; payments were made timely; funds encumbered were liquidated for the same purpose as the original encumbrance; contracts were in accordance with regulations, and payments were properly approved and recorded; federal expenditures complied with grant requirements; and records were reconciled with Department of Finance and Administration reports. Although we had no findings related to expenditures, minor weaknesses were reported to management in a separate letter.

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## **VEHICLE REGISTRATION REVENUE**

The objectives of the review of the commission's vehicle registration revenue controls were to determine whether

- policies and procedures regarding vehicle registration revenue were adequate, and
- designated funds from the sale of vehicle registration plates were properly accounted for and used in compliance with applicable state laws.

Based on interviews and review of supporting reports, we determined that the commission does not have policies and procedures to ensure compliance with state law regarding vehicle revenue as noted in finding 2.

### **2. The commission does not have internal controls over the accounting and expenditure of funds from the sale of new specialty earmarked vehicle registration plates**

#### **Finding**

The Tennessee Arts Commission does not have an effective internal control system in place to ensure compliance with Section 55-4-215, *Tennessee Code Annotated*, which prescribes requirements for the distribution of revenue from new specialty earmarked motor vehicle registration plates. The commission is allocated revenue from the sale of various types of vehicle registration plates by the Department of Revenue (DOR). The revenue received from DOR is not segregated by vehicle registration type and is received by the commission in one aggregate total. The revenue allocated to the commission from the sale of various types of vehicle registration plates is generally unrestricted; however, the distribution of revenue from the sale of new specialty earmarked vehicle registration plates is restricted.

This law requires that funds shall be distributed by the Tennessee Arts Commission,

. . . in the form of grants to arts organizations or events which meet criteria established by the arts commission for receiving grants, within the following parameters: (1) One third (1/3) of such funds shall be distributed to qualifying arts organizations or events in urban counties; and (2) Two thirds (2/3) of such funds shall be distributed to qualifying arts organizations or events in rural counties.

In addition, Section 55-4-215, *Tennessee Code Annotated*, further states, “It is the legislative intent that funds statutorily earmarked from the sale or renewal of new specialty earmarked plates shall only be allocated to: (1) A nonprofit organization; (2) A department, agency or other instrumentality of state government; or (3) A special reserve fund to be utilized by a state agency to effectuate a purpose deemed to be in the state’s best interest.”

The commission did not segregate funds from the sale of new specialty plates in the accounting system during the audit period. Since the accounting system did not account for each type of specialty plate revenue distributed during the audit period, it was not possible to determine if the commission complied with the requirements prescribed in Section 55-4-215, *Tennessee Code Annotated*.

### **Recommendation**

The commission should implement an effective internal control system over the accounting and expenditure of funds from the sale of new specialty earmarked vehicle registration plates, to ensure compliance with Section 55-4-215, *Tennessee Code Annotated*.

### **Management’s Comment**

We concur; the commission did not have a system in place to address this finding. The commission receives a report from the Department of Revenue with the amount of funds allocated to the Arts Commission which does not break out the revenue from specialty plates.

To comply with Section 55-4-215, *Tennessee Code Annotated*, would require the three departments involved to create an extensive accounting and tracking system.

The Commission will pursue legislative action in the next session of the General Assembly to amend Section 55-4-215, *Tennessee Code Annotated*, so all funding from cultural plates will be distributed statewide to not-for-profit organizations.

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## FINANCIAL INTEGRITY ACT

Section 9-18-104, *Tennessee Code Annotated*, requires the head of each executive agency to submit a letter acknowledging responsibility for maintaining the internal control system of the agency to the Commissioner of Finance and Administration and the Comptroller of the Treasury by June 30 each year.

Our objective was to determine whether the department's June 30, 2001, and June 30, 2000, responsibility letters were filed in compliance with Section 9-18-104, *Tennessee Code Annotated*.

We determined that the June 30, 2001, and June 30, 2000, responsibility letters were not submitted to the Comptroller of the Treasury and to the Department of Finance and Administration as noted in finding 3.

### **3. The commission did not comply with the Financial Integrity Act**

#### **Finding**

The Tennessee Arts Commission did not comply with the Financial Integrity Act by preparing or submitting responsibility letters acknowledging responsibility for maintaining the internal control system of the commission by June 30, 2001, and June 30, 2000.

Section 9-18-104, *Tennessee Code Annotated*, requires the head of each executive agency to submit a letter acknowledging responsibility for maintaining the internal control system of the agency to the Commissioner of Finance and Administration (F&A) and the Comptroller of the Treasury by June 30, 1999, and each year thereafter. In addition, the head of each executive commission is also required to conduct an evaluation of the commission's internal accounting and administrative control and submit a report by December 31, 1999, and December 31 of every fourth year thereafter.

#### **Recommendation**

The Executive Director should ensure the required letters and reports are submitted to the Commissioner of Finance and Administration and the Comptroller of the Treasury by the submission deadlines.

## Management's Comment

We concur. The executive director will issue a directive to the appropriate staff to ensure the report will be completed and submitted December 31, 2002. We will monitor the procedure.

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### **DEPARTMENT OF FINANCE AND ADMINISTRATION POLICY 20, "RECORDING OF FEDERAL GRANT EXPENDITURES AND REVENUES"**

Department of Finance and Administration Policy 20 requires that state departments whose financial records are maintained on the State of Tennessee Accounting and Reporting System (STARS) fully utilize the STARS grant module to record the receipt and expenditure of all federal funds. Our objectives were to determine whether

- appropriate grant information was entered into the STARS Grant Control Table upon notification of the grant award, and related revenue and expenditure transactions were coded with the proper grant codes;
- appropriate payroll costs were reallocated to federal programs within 30 days of each month-end using an authorized redistribution method;
- the department made drawdowns at least monthly using the applicable STARS reports;
- the department negotiated an appropriate indirect cost recovery plan, and indirect costs were included in drawdowns; and
- the department utilized the appropriate STARS reports as bases for preparing the Schedules of Expenditures of Federal Awards and reports submitted to the federal government.

We interviewed key personnel to gain an understanding of the department's procedures and controls concerning Policy 20. We determined that federal funds were not drawn down in accordance with the Department of Finance and Administration's Policy 20 as discussed in finding 4.

#### **4. For the tenth year, the commission did not draw down federal funds timely as required by the Department of Finance and Administration's Policy 20**

### Finding

As stated in the four prior audits, the Tennessee Arts Commission did not comply with the Department of Finance and Administration's Policy 20, "Recording of Federal Grant Expenditures and Revenues." Policy 20 was issued in response to the Cash Management

Improvement Act of 1990 and was developed to provide uniform procedures to ensure that various state institutions are accountable for state and federal funding received. Management concurred with the prior four audit findings and stated, in the response to the prior audit's finding, that an exemption from Policy 20 would be requested. However, no exemption request was made to or approved by the Department of Finance and Administration.

Policy 20 states that federal drawdowns must be made utilizing the "Daily Grant Drawdown Report" of the STARS grant module and no "Daily Grant Drawdown Report" will be held for more than 30 days. Based on a review of commission reports, the commission expended funds throughout the audit period but only made drawdowns twice in each fiscal year for the period from July 1, 1999, to June 30, 2001.

### **Recommendation**

The Executive Director should determine why no action has been taken to ensure drawdowns comply with the Department of Finance and Administration's Policy 20, or request an exemption from the policy.

### **Management's Comment**

We concur. The executive director has met with the appropriate staff member to resolve this repeated finding. As a small agency with limited administrative staff, that is not only responsible for financial and personnel procedures of the Commission, but also the State Museum, the failure to draw down federal funds has been a matter of an exhaustive workload and time limitation. The Director of Administrative Services has discussed this repeated finding with the Department of Finance and Administration to assist with an exemption if necessary to comply with Policy 20 or develop a policy to eliminate future findings.

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## **OBSERVATIONS AND COMMENTS**

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### **TITLE VI OF THE CIVIL RIGHTS ACT OF 1964**

Section 4-21-901, *Tennessee Code Annotated*, requires each state governmental entity subject to the requirements of Title VI of the Civil Rights Act of 1964 to submit an annual Title VI compliance report and implementation plan to the Department of Audit by June 30 each year. The Tennessee Arts Commission filed its compliance reports and implementation plans on June 29, 2001, and June 30, 2000.

Title VI of the Civil Rights Act of 1964 is a federal law. The act requires all state agencies receiving federal money to develop and implement plans to ensure that no person shall,

on the grounds of race, color, or origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal funds. The Human Rights Commission is the coordinating state agency for the monitoring and enforcement of Title VI. A summary of the dates state agencies filed their annual Title VI compliance reports and implementation plans is presented in the special report *Submission of Title VI Implementation Plans*, issued annually by the Comptroller of the Treasury.

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## APPENDIX

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### ALLOTMENT CODES

Tennessee Arts Commission divisions and allotment codes:

316.25 Tennessee Arts Commission  
316.27 Tennessee State Museum