



**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY**

**TENNESSEE COUNCIL ON
DEVELOPMENTAL DISABILITIES**

Performance Audit Report

August 2018

Justin P. Wilson, Comptroller



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August 1, 2018

The Honorable Randy McNally
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The Honorable Beth Harwell
Speaker of the House of Representatives
and
Members of the General Assembly
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and

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and
Ms. Wanda Willis, Executive Director
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Nashville, Tennessee 37243

Ladies and Gentlemen:

We have conducted a performance audit of selected programs and activities of the Tennessee Council on Developmental Disabilities for the period October 1, 2015, through April 30, 2018. Our audit resulted in no audit findings.

Sincerely,

A handwritten signature in black ink that reads "Deborah V. Loveless".

Deborah V. Loveless, CPA
Director

DVL/jd
18/067



**Division of State Audit
Tennessee Council on Developmental
Disabilities
Performance Audit
August 2018**

Our mission is to make government work better.

AUDIT HIGHLIGHTS

The Tennessee Council on Developmental Disabilities' mission is to improve policies and procedures that affect the everyday lives of Tennesseans with developmental disabilities.

We have audited the Tennessee Council on Developmental Disabilities for the period October 1, 2015, through April 30, 2018. Our audit scope included a review of internal controls and compliance with laws, regulations, policies, procedures, and provisions of contracts or grant agreements in the following areas:

- the creation of an audit committee, the establishment of a public records policy, and the appointment of a records request coordinator;
- council membership, meetings, and conflict-of-interest disclosures;
- the completion of the five-year state plan required under the Developmental Disabilities Assistance and Bill of Rights Act of 2000;
- the council's system of internal control for ensuring that expenditures are reasonable and necessary; and
- subrecipient monitoring.

KEY CONCLUSIONS

Findings

The audit report contains no findings.

Observation

The following topic is included in this report because of its effect on the operations of the council and on the citizens of Tennessee: The council should have an audit committee in place as required by statute (page 7).

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INTRODUCTION

AUDIT AUTHORITY

This is the report on the performance audit of the Tennessee Council on Developmental Disabilities. Section 8-4-109, *Tennessee Code Annotated*, states the following:

The comptroller of the treasury is hereby authorized to audit any books and records of any governmental entity created under and by virtue of the statutes of the state of Tennessee which handles public funds when such audit is deemed necessary or appropriate by the comptroller of the treasury. The comptroller of the treasury shall have full cooperation of officials of the governmental entity in the performance of such audit or audits.

The audit was conducted pursuant to Section 4-3-304, *Tennessee Code Annotated*, which requires the Department of Audit to audit all accounts and financial records of any state department, institution, office, or agency in accordance with both generally accepted auditing standards and procedures established by the Comptroller. An audit may include any or all of the following elements: financial, compliance, economy and efficiency, program results, and program evaluations.

BACKGROUND

The Tennessee Council on Developmental Disabilities (the council) is the state agency charged with improving government policies and practices based on the needs of Tennesseans with developmental disabilities. The council does not provide direct services; it identifies areas of need and works to improve those areas by improving policies and educating stakeholders.

The council was created by Governor Blanton's Executive Order No. 28 on September 18, 1975, in accordance with federal legislation.¹ This legislation was enacted to meet the needs of citizens affected by lifelong disabilities, and it was the first legislation to define people according to the level of supports they need, instead of their clinical diagnoses. In October 2015, Governor Haslam's Executive Order No. 50 established the Tennessee Council on Developmental Disabilities, which had been attached to the Department of

A developmental disability is defined as a severe, chronic disability that originated at birth or during childhood, is expected to continue indefinitely, and substantially restricts the individual's functioning in several major life activities. Examples include, but are not limited to, autism, traumatic brain injury, intellectual disabilities, cerebral palsy, spina bifida, and Down syndrome. The council estimates that over 100,000 Tennesseans have developmental disabilities.

¹ The Developmental Disabilities Services and Facilities Construction Amendments of 1970 and the Developmentally Disabled Assistance and Bill of Rights Act of 1975 were later amended by the Developmental Disabilities Assistance and Bill of Rights Act of 2000.

Intellectual and Developmental Disabilities, as an independent state agency. This organizational change was made to reflect changes in federal law and to establish the council’s mission of independently representing the interest of Tennesseans with disabilities and their families.

The council consists of 21 Governor-appointed private citizens and 13 ex-officio members from agencies² that set disability policies or provide disability services. In accordance with federal law, the council’s membership must represent “a broad range of individuals with developmental disabilities and individuals interested in individuals with developmental disabilities” and “be geographically representative of the State and reflect the diversity of the State with respect to race and ethnicity.” The council chair and vice-chair are appointed by the Governor from the body of citizen members. The council has an executive committee that is made up of the council chair and vice-chair, and the chairs of the three standing committees.³ The executive committee, which meets monthly with the executive director, has the authority to approve limited funding requests and conduct necessary business of the council in between meetings of the full body.⁴

Standing committees are responsible for: reviewing legislation and its impact on the developmental disability community; evaluating the progress of goals and steps outlined in the five-year state plan; and raising awareness and communicating through social media, e-newsletters, and other channels.

The council promotes public policies and practices to increase and support the inclusion of individuals with developmental disabilities in their communities. It also works with public and private groups across the state to identify necessary supports for individuals with disabilities and their families so that they may have equal access to public education, employment, housing, health care, and all other aspects of community life. The council has undertaken projects and initiatives in the following areas:

- Community Supports and Services – The goal of many of the council’s community-related projects is to enable individuals with developmental disabilities to exercise self-determination, to be independent and included in their community, and to support their families. Its initiatives include leading an effort to train service providers to use “person-centered practices”; launching a “microboard” association where people with disabilities receiving services are trained to hire and manage their own staff; and establishing the SibShops support network for brothers and sisters of individuals with disabilities.
- Education – Some of the council’s initiatives include founding child care resource centers that provide information about inclusion of children with disabilities in licensed child care centers and launching postsecondary education programs on college campuses for students with intellectual disabilities.

² The ex officio members, listed in **Appendix 2** on page 15, are from state agencies, university centers, and other non-governmental agencies that provide services to support individuals with disabilities.

³ The council chair appoints the chairs of the standing committees from the body of Governor-appointed members. The other members of the standing committees may be either Governor-appointed or ex-officio council members.

⁴See **Appendix 1** on page 14 for the executive committee members.

- Employment and Transition – Through Employment Roundtable meetings and the Tennessee Works Partnership, the council collaborates with other state agencies and community partners who promote employment opportunities for individuals with disabilities. Project Search helps youth transitioning from high school into adulthood get internships to learn employment skills and helps individuals with disabilities launch their own businesses.
- Housing Projects and Initiatives – The council has funded and been a leader in a number of projects and initiatives aimed at helping individuals with developmental disabilities have access to and use of housing and housing supports and services in their communities. Projects have ranged from working with homebuilders to build accessible or “visitable” homes with minimum accessibility requirements to educating the public about how people with disabilities are impacted by Fair Housing legislation.
- Leadership and Self-Advocacy – The council administers the following training programs: the cross-government leadership academy for state employees who administer disability programs; the School to Life Youth Leadership Academy, a three to four day training for high school students with disabilities information about post-secondary training, education, employment, and living more independently; the People Planning Together initiative, where individuals with intellectual disabilities work as certified trainers and conduct sessions about self-advocacy and self-determination; and Youth Readiness Days, presentations at high schools across the state that help high school students with disabilities consider their educational, employment, and independent living plans after leaving high school.
- Public Information and Awareness – Along with the Department of Health and the Department of Intellectual and Developmental Disabilities, the council launched and primarily funds the Tennessee Disability Pathfinder, a statewide multilingual information and referral service for disability resources. It also publishes two weekly e-newsletters and Breaking Ground, a magazine that informs readers about innovative programs, disability policy issues, and the lives of Tennesseans with disabilities and their families.
- Recreation – The council’s initiatives include the Next Chapter Book Clubs to promote social connections and literacy, inclusive performing arts programs, and art activities for individuals with disabilities.
- Health – Council projects have included dental health initiatives that provide training to dental professionals, a series of health and fitness classes for individuals with disabilities, and family-centered training that links family members of people with disabilities to medical professionals.
- Supporting Families of Individuals With Disabilities – In 2013, Tennessee was selected to join a group of states working to share best practices and strategies to support families in addressing the physical, social, emotional, and material well-being of their entire family, including the member with a disability. This initiative focuses on individuals whose primary caregivers are their families, not the government service system. It is funded by the federal Administration on Community Living

and is led in Tennessee by the council and the Department of Intellectual and Developmental Disabilities.

AUDIT SCOPE

We have audited the Tennessee Council on Developmental Disabilities for the period October 1, 2015, through April 30, 2018. Our audit scope included a review of internal controls and compliance with laws, regulations, policies, procedures, and provisions of contracts or grant agreements in the following areas:

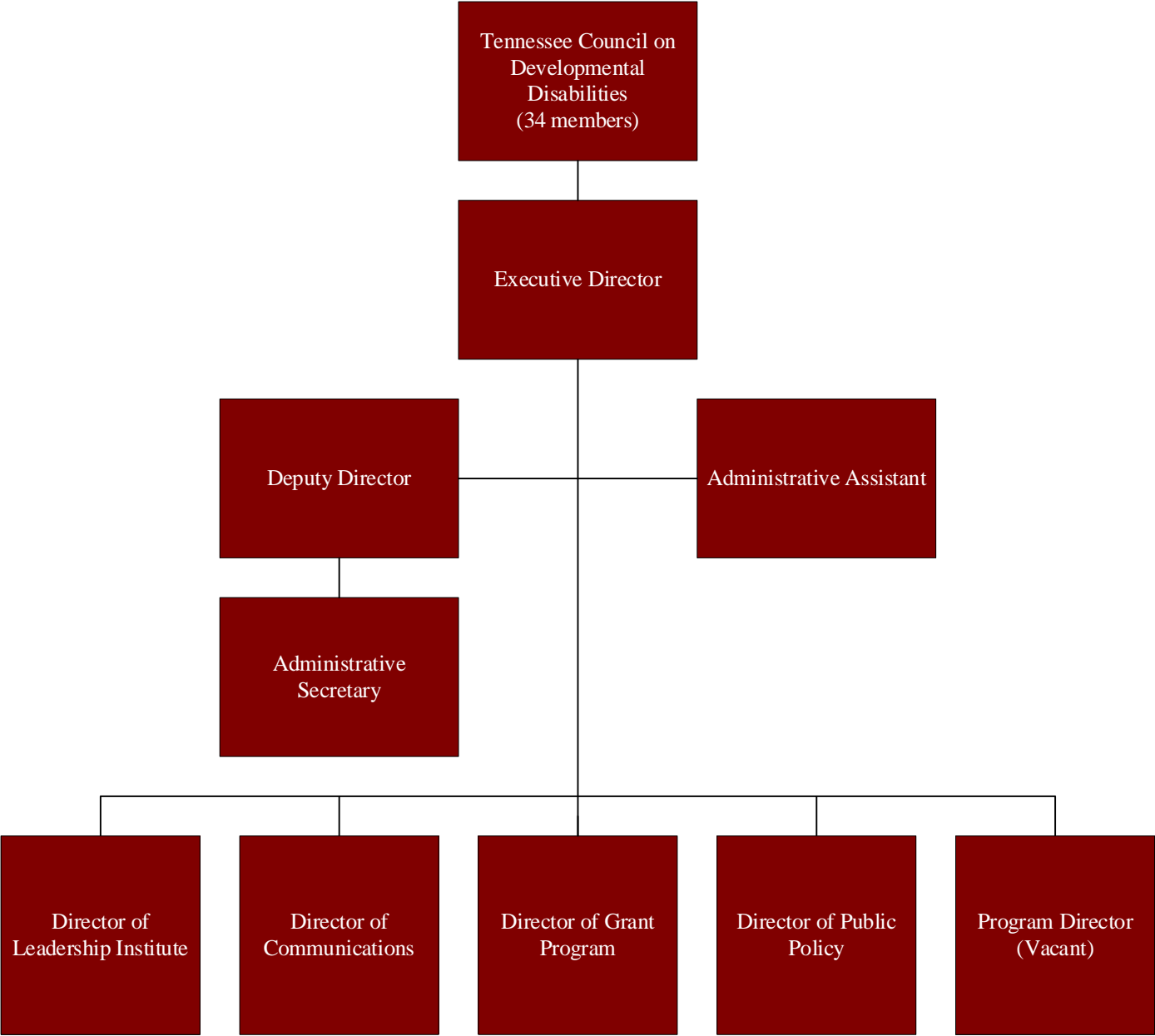
- the creation of an audit committee, the establishment of a public records policy, and the appointment of a public records request coordinator;
- council membership, meetings, and conflict-of-interest disclosures;
- the completion of the five-year state plan required under the Developmental Disabilities Assistance and Bill of Rights Act of 2000;
- the council's system of internal control for ensuring that expenditures are reasonable and necessary; and
- subrecipient monitoring.

Council management is responsible for establishing and maintaining effective internal control and for complying with applicable laws, regulations, policies, procedures, and provisions of contracts and grant agreements.

For our sample design, we used nonstatistical audit sampling, which was the most appropriate and cost-effective method for concluding on our audit objectives. Based on our professional judgment, review of authoritative sampling guidance, and careful consideration of underlying statistical concepts, we believe that nonstatistical sampling provides sufficient, appropriate audit evidence to support the conclusions in our report. Although our sample results provide a reasonable basis for drawing conclusions, the errors identified in these samples cannot be used to make statistically valid projections to the original populations. We present more detailed information about our methodologies in the individual sections of this report.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Tennessee Council on Developmental Disabilities
Organizational Chart
February 2018



Source: Deputy Director, Tennessee Council on Developmental Disabilities.

AUDIT CONCLUSIONS

AUDIT COMMITTEE AND PUBLIC RECORDS

Audit Committee

As a state governing council that has the authority to hire and terminate its employees, the Tennessee Council on Developmental Disabilities is required to create an audit committee pursuant to the State of Tennessee Audit Committee Act of 2005, Title 4, Chapter 35, *Tennessee Code Annotated*. In addition, this audit committee is required to develop an audit committee charter, subject to approval by the Comptroller of the Treasury.

Public Records

The Tennessee Public Records Act, Section 10-7-501 et seq., *Tennessee Code Annotated*, grants Tennessee citizens the right to access state, county, and municipal public records.⁵ In order to comply with state statute, each government agency subject to the act must have a public records policy that sets forth the process for requesting access to public records, the process for responding to requests, a statement of any fees charged for copies of public records, and the name and title of the entity's public records request coordinator. The public records request coordinator ensures that the public records policy is followed and that all requests for public records are handled in accordance with the policy.

Audit Results

1. Audit Objective: Did management comply with the State of Tennessee Audit Committee Act of 2005?

Conclusion: Management did not establish an audit committee as required (see **Observation 1**).

2. Audit Objective: Did management establish a written public records policy and identify a public records request coordinator in accordance with the Tennessee Public Records Act?

Conclusion: Management has established a written public records policy and identified a public records request coordinator.

⁵ According to Section 10-7-503, *Tennessee Code Annotated*, public records are defined as “all documents, papers, letters, maps, books, photographs, microfilms, electronic data processing files and output, films, sound recordings, or other material, regardless of physical form or characteristics, made or received pursuant to law or ordinance or in connection with the transaction of official business by any governmental entity.”

Methodology To Achieve Objectives

We interviewed the executive director and deputy director to gain an understanding of the council's efforts to comply with the State of Tennessee Audit Committee Act of 2005 and the Tennessee Public Records Act. We also discussed the requirements of the State of Tennessee Audit Committee Act of 2005 with the executive committee and reviewed the council's open records policy.

Observation 1 – The council should have an audit committee in place as required by statute

As a result of our audit work, we determined that the Tennessee Council on Developmental Disabilities had not established an audit committee in accordance with statute. As described in Section 4-35-105, *Tennessee Code Annotated*, the responsibilities of an audit committee include, but are not limited to,

- overseeing the financial reporting and related disclosures, especially when financial statements are issued;
- evaluating management's assessment of the body's system of internal controls;
- formally reiterating, on a regular basis, to the state governing board, council, commission, equivalent body, or management and staff of the agency to which the audit committee is attached, the responsibility of the state governing board, council, commission, equivalent body, or management and staff of the agency for preventing, detecting, and reporting fraud, waste, and abuse;
- serving as a facilitator of any audits or investigations of the body to which the audit committee is attached, including advising auditors and investigators of any information the audit committee may receive pertinent to audit or investigative matters;
- informing the Comptroller of the Treasury of the results of assessment and controls to reduce the risk of fraud; and
- promptly notifying the Comptroller of the Treasury of any indications of fraud.

According to the council's executive director and deputy director, the council was not aware that it was required to create an audit committee after it became an independent agency in October 2015. After being informed of the requirement, the deputy director presented a timeline for establishing an audit committee by the end of the calendar year at the council's executive committee meeting on May 3, 2018.

COUNCIL MEMBERSHIP, MEETINGS, AND CONFLICT-OF-INTEREST DISCLOSURES

Council Membership

Section 125 of the federal Developmental Disabilities Assistance and Bill of Rights Act of 2000 (the Act) specifies membership requirements for nationwide councils on developmental disabilities. According to the Act, the Governor of each state appoints council members after soliciting recommendations from those who represent or are interested in individuals with developmental disabilities. The Act requires councils to “be geographically representative of the State and reflect the diversity of the State with respect to race and ethnicity.” It also specifies that at least 60% of each state’s council members must be

- (A)(i) individuals with developmental disabilities;
- (ii) parents or guardians of children with developmental disabilities; or
- (iii) immediate relatives or guardians of adults with mentally impairing developmental disabilities who cannot advocate for themselves;⁶ and
- (B) not employees of a State agency that receives funds or provides services under this [Federal Assistance to State Councils on Developmental Disabilities] subtitle [of the Act], and who are not managing employees . . . of any other entity that receives funds or provides services under this subtitle.

In addition, the Act states that each council should include representatives of relevant state entities (such as state agencies, state protection systems, local nongovernmental agencies, and private nonprofit groups concerned with services for individuals with developmental disabilities). In Tennessee, Governor Haslam’s Executive Order No. 50 specifies that the following state agencies must be represented on the Tennessee Council on Developmental Disabilities, either by the agency heads or their designees:

- the Department of Education;
- the Department of Health’s Division of Maternal and Child Health;
- the Department of Human Services’ Division of Vocational Rehabilitation Services;
- the Department of Intellectual and Developmental Disabilities;
- the Department of Mental Health and Substance Abuse Services;
- the Healthcare Finance and Administration’s Division of TennCare;
- the Commission on Aging and Disability;

⁶ Of the members of the council described here, one-third must be individuals with developmental disabilities as described in A)(i); one-third must be parents or guardians of children with developmental disabilities described in (A)(ii) or immediate relatives or guardians of adults with developmental disabilities described in (A)(iii); and one-third must be a combination of individuals described in paragraph (3)(A). Additionally, at least one of these members must be an immediate relative or guardian of an individual with a developmental disability who resides or previously resided in an institution or must be an individual with a developmental disability who resides or previously resided in an institution.

- the Commission on Children and Youth; and
- the Tennessee Housing Development Agency.

Pursuant to the executive order, the Commissioners (or their designees) serve as ex-officio council members. (See **Appendix 2** on page 15 for the full list of ex-officio members.) The order specifies that other members will be appointed by the Governor for a term of three years and may be reappointed for a second term.

Meetings

Although there are no formal requirements for how often the council should meet, it meets as a full body three times during the year and holds an annual planning retreat, 10 meetings of the executive committee, and a council member orientation. The council is required to have more than half of its members present in order to have a quorum. The Tennessee Open Meetings Act, Section 8-44-101 et seq., *Tennessee Code Annotated*, establishes that “the formation of public policy and decisions is public business and shall not be conducted in secret.” In order to comply with the Tennessee Open Meetings Act, the council must provide members of the public with adequate notice of its meetings and record the minutes of its meetings.

Conflict-of-Interest Disclosures

Under the Developmental Disabilities Assistance and Bill of Rights Act of 2000, council members are prohibited from voting on “any matter that would provide direct financial benefit to the member or otherwise give the appearance of a conflict of interest.” Conflict-of-interest disclosure statements serve as a best practice tool that provides public officials, such as the members of the council, with a framework for identifying when they should recuse themselves from decision making.

Audit Results

1. Audit Objective: Did the council appointees meet the requirements for membership composition as set forth in Section 125 of the Developmental Disabilities Assistance and Bill of Rights Act of 2000?

Conclusion: Based on our review of the council’s member composition spreadsheet, appointees met the membership composition requirements set forth in Section 125 of the Act.

2. Audit Objective: Did the council comply with public notice and meeting minute requirements established in *Tennessee Code Annotated*?

Conclusion: The council has given adequate public notice and recorded minutes of its meetings as required by *Tennessee Code Annotated*.

3. Audit Objective: Did council members complete conflict-of-interest disclosure statements?

Conclusion: Council members completed conflict-of-interest disclosure statements.

Methodology To Achieve Objectives

We interviewed the deputy director and reviewed the council member composition spreadsheet, which the administrative assistant maintains, to determine if the council met the federal requirements for membership composition. We also reviewed the council’s website for public notices about upcoming meetings and the minutes of the meetings for the period of October 1, 2015, through April 30, 2018, to evaluate whether the council met the meeting notice and minute requirements from the Tennessee Open Meetings Act. Finally, we reviewed the Council Member Conflict-of-Interest Policy and the members’ conflict-of-interest forms.

FIVE-YEAR STATE PLAN

Any state seeking federal funding for its council must submit a five-year strategic plan to the U.S. Department of Health and Human Services for approval. Section 124(c) of the Developmental Disabilities Assistance and Bill of Rights Act of 2000 (the Act) outlines the five major requirements for the plans:

1. the establishment of a council in accordance with Section 125 of the Act and a description of the membership of the council;
2. the identification of the agency within the state designated to support the council;⁷
3. a description and analysis of “the extent to which services, supports, and other assistance are available to individuals with developmental disabilities and their families, and the extent of unmet needs” in the state;
4. specific five-year goals based on the unmet needs that have been identified, as well as a description of the goals for each year, the strategies to achieve these goals, and the methods to determine if these goals have been achieved; and
5. assurances and information as considered necessary by the U.S. Department of Health and Human Services.⁸

Audit Results

Audit Objective: Has the Tennessee Council on Developmental Disabilities developed a five-year state plan that meets the requirements of Section 124 of the Developmental Disabilities Assistance and Bill of Rights Act of 2000?

⁷ The Tennessee Council on Developmental Disabilities, which has supporting staff, is its own designated state agency.

⁸ The Act specifies that the council must provide assurances related to the following specific items: the use of funds; state financial participation; conflicts of interest; urban and rural poverty areas; program accessibility areas; individualized services; human rights; minority participation; employee protections; staff assignments; noninterference; and state quality assurance.

Conclusion: The council has developed a five-year state plan that meets the requirements of Section 124 of the Act.

Methodology To Achieve Objective

We interviewed the executive director, deputy director, and grant program director to gain an understanding of the process for preparing the five-year state plan. We reviewed the council's five-year state plan for fiscal year 2017 through 2021 and compared the plan with the requirements of the Act and the State Plan Review Tool used by the U.S. Department of Health and Human Services.

EXPENDITURES

The Developmental Disabilities Assistance and Bill of Rights Act of 2000 (the Act) provides guidance on the types of expenditures that can be paid for by the Tennessee Council on Developmental Disabilities. Specifically, the Act provides that the council is to use federal funding to implement programs and activities that support its five-year state plan, including the following:

- conducting hearings and forums as necessary;
- reimbursing members of the council for reasonable and necessary expenses for attending council meetings and performing council duties;
- carrying out appropriate subcontracting activities;
- hiring and maintaining qualified staff;
- paying stipends to members for attending council meetings and performing council duties if they are not employed or must forfeit wages from other employment; and
- directing the expenditure of funds for grants, contracts, and other activities authorized by the approved state plan.

The Act requires states to share in project costs as well. With certain exceptions,⁹ the federal share of all project costs under the Act cannot exceed 75%. (See **Appendix 3** on page 16 for the council's federal and state funding for the fiscal years ending June 30, 2017, and June 30, 2018.)

Audit Results

Audit Objective: Did management ensure funds are used appropriately and spent in accordance with state plan activities?

⁹ In the case of projects that target individuals with developmental disabilities who live in urban or rural poverty areas, a maximum federal share of 90% of the necessary costs is permitted. Additionally, projects undertaken by the council or council staff to implement state plan activities are 100% federally funded.

Conclusion: Management ensured that funds were used appropriately and in accordance with state plan activities.

Methodology To Achieve Objective

We interviewed the deputy director and reviewed examples of appointing authority letters, grant contract reimbursement requests, weekly payment reports, and other documentation to gain an understanding of how the council processes expenditures. We obtained the population of 3,635 expenditures incurred during the period July 1, 2016, through February 28, 2018, and selected a random sample of 25 items to determine if they were properly approved and if the expenditures supported the activities described in the state plan.

SUBRECIPIENT MONITORING

In order to achieve the goals described in its five-year plan, the Tennessee Council on Developmental Disabilities uses some of its federal funding to subcontract with other agencies—nonprofit organizations, advocacy groups, and universities. The federal government requires the council to monitor the activities of these subrecipients to ensure that federal funds are not misspent and that these entities comply with all applicable rules and requirements. For all state agencies, the guidelines for monitoring subrecipients' use of federal and state funds are defined in the Central Procurement Office's *Grant Management and Subrecipient Monitoring Policy and Procedures*. Under this policy, the council must develop an annual monitoring plan and monitor the subrecipients' financial and programmatic activities in accordance with the plan.

The council developed a monitoring guide that it uses to review each subrecipient selected for monitoring. The council selects subrecipients based on criteria in the monitoring policy. The council's deputy director is responsible for reviewing all financial-related compliance, and the grant program director reviews all program-related compliance. After completing the monitoring review, the grant program director provides a copy of the monitoring report to the executive director.

Audit Results

Audit Objective: Has management completed a monitoring plan and monitoring reports in accordance with the Central Procurement Office's policy?

Conclusion: Management has completed a monitoring plan and monitoring reports in accordance with the Central Procurement Office's policy.

Methodology To Achieve Objective

We interviewed the grant program director, and reviewed the council's monitoring plan and the five monitoring reports issued during the fiscal year ending June 30, 2017, to gain an understanding of the subrecipient monitoring process. From the five subrecipients identified in

the monitoring plan for the fiscal year ending June 30, 2017,¹⁰ we selected a sample of two subrecipients and reviewed the monitoring files for these two entities to determine if council staff conducted the required monitoring activities.

¹⁰ Our fieldwork ended on April 30, 2018; the monitoring for the fiscal year ending June 30, 2018, was not complete at the time of our audit.

APPENDICES

APPENDIX 1 Council Members

| Council Member | Location |
|--|-----------------------------|
| Tecia Puckett Pryor, Council Chair* | Smithville |
| Serina Gilbert, Council Vice-Chair* | Charlotte |
| Evan Espey, Public Policy Committee Chair* | Antioch – at-large member |
| Lisa Johnson, Evaluation Committee Chair* | Greeneville |
| Steve Sheegog, Communications Committee Chair* | Memphis |
| Amy Allen | Milan |
| Jody Cheek | Johnson City |
| Roddey Coe | Ooltewah |
| Jennifer Coleman | Paris |
| Ryan Durham | Lawrenceburg |
| Tatum Fowler | Knoxville |
| Dawn Fry | Cookeville |
| Leslie Guilaran | Jackson |
| Clancey Hopper | Antioch |
| Jean-Marie Lawrence | Chattanooga |
| Craig Lemak | Knoxville |
| William Lovell | Hohenwald |
| Gina Summer | Jackson |
| Karen West | Gallatin – at-large member |
| Martez Williams | Nashville – at-large member |
| Vacancy | |

Source: Deputy Director, Tennessee Council on Developmental Disabilities.

*Executive Committee Member.

APPENDIX 2
Ex-officio Council Members

| Ex-officio Council Member | Department/Agency | Designee |
|--|---|--|
| Commissioner Debra Payne | Department of Intellectual and Developmental Disabilities | Jordan Allen/Jeremy Norden-Paul |
| Commissioner Candice McQueen | Department of Education | Theresa Nicholls/Alison Gauld |
| Commissioner Danielle Barnes | Department of Human Services Vocational Rehabilitation Services | Mandy Johnson; backup Paula Knisley |
| Commissioner Marie Williams | Department of Mental Health and Substance Abuse Services | Sejal West |
| Dr. Michael D. Warren | Division of Maternal and Child Health, Department of Health | Jacqueline Johnson; backup Rachel Hauber |
| Assistant Commissioner Patti Killingsworth | Bureau of TennCare | Katie Lee |
| Executive Director Linda O'Neal | Commission on Children and Youth | Rose Naccarato |
| Executive Director Ralph Perrey | Tennessee Housing Development Agency | Bettie Teasley |
| Executive Director Jim Shulman | Commission on Aging and Disability | None |
| Elise McMillan, J.D., Co-Director | Vanderbilt Kennedy Center for Excellence in Developmental Disabilities | None |
| Bruce Keisling, Ph.D., Executive Director | Boling Center for Developmental Disabilities, University of Tennessee Health Science Center | None |
| Lisa Primm, Executive Director | Disability Rights Tennessee | None |
| Sarah Kassas | Local Non-governmental Agency | None |

Source: Deputy Director, Tennessee Council on Developmental Disabilities.

APPENDIX 3

Council Financial Information for Fiscal Years Ending June 30, 2017, and June 30, 2018

The Tennessee Council on Developmental Disabilities' business unit code in Edison is 31614.

Budget and Actual Expenditures and Revenues Fiscal Year Ending June 30, 2017

| Tennessee Council on Developmental Disabilities | | Recommended Budget* | Actual Expenditures and Revenues† |
|--|--------------|------------------------|--------------------------------------|
| Expenditures | Payroll | \$ 855,400 | \$ 786,600 |
| | Operational | 1,043,000 | 681,800 |
| | Total | \$ 1,898,400 | \$ 1,468,400 |
| Revenues | State | \$ 204,100 | \$ 183,600 |
| | Federal | 1,654,300 | 1,246,400 |
| | Other | 40,000 | 38,400 |
| | Total | \$ 1,898,400 | \$ 1,468,400 |

*Source: Tennessee State Budget, Fiscal Year 2016-2017.

†Source: Tennessee State Budget, Fiscal Year 2018-2019 (Actual Revenues and Expenditures).

Budget and Estimated Expenditures and Revenues Fiscal Year Ending June 30, 2018¹¹

| Tennessee Council on Developmental Disabilities | | Recommended Budget* | Estimated Expenditures and Revenues† |
|--|--------------|------------------------|--|
| Expenditures | Payroll | \$ 939,000 | \$ 985,800 |
| | Operational | 985,000 | 983,300 |
| | Total | \$ 1,924,000 | \$ 1,969,100 |
| Revenues | State | \$ 208,100 | \$ 214,800 |
| | Federal | 1,675,900 | 1,714,300 |
| | Other | 40,000 | 40,000 |
| | Total | \$ 1,924,000 | \$ 1,969,100 |

*Source: Tennessee State Budget, Fiscal Year 2017-2018.

†Source: Tennessee State Budget, Fiscal Year 2018-2019.

¹¹ During our audit work, fiscal year ending June 30, 2018, had not been closed; therefore, we presented the estimated revenues and expenditures for that time period.