

Resolution No. RS2026-\_\_\_\_\_

A resolution confirming the compliance and review by the Metropolitan Government of its financial policies and authorizing the application submittal for the Financial Excellence Award of the Tennessee Comptroller of the Treasury.

WHEREAS, The Metropolitan Government of Nashville and Davidson County has adopted the financial policies as reflected on Exhibit A to be incorporated herein (collectively, the "Financial Policies"); and,

WHEREAS, the Metropolitan Council recognizes the importance of having a strong financial management system in place with strong financial policies to ensure that the Metropolitan Government achieves its objectives for operations, budgeting, debt management, financial reporting, and compliance; and,

WHEREAS, the Metropolitan Council has reviewed the requirements for the Financial Excellence Award of the Tennessee Comptroller of the Treasury (the "Comptroller"); and,

WHEREAS, the Metropolitan Council expresses its desire for the Metropolitan Government to apply for the Financial Excellence Award.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

Section 1. That the Metropolitan Council hereby finds that the Metropolitan Government has adopted, and either reviewed or revised, the Financial Policies within the last twelve months and authorizes the Metropolitan Director of Finance, or her designee, to complete and submit an application for the Comptroller's annual Financial Excellence Award for Fiscal Year 2026.

Section 2. That this Resolution shall take effect from and after its adoption, the welfare of the Metropolitan Government of Nashville and Davidson County requiring it.

RECOMMENDED BY:

  
\_\_\_\_\_  
Director of Finance

INTRODUCED BY:

\_\_\_\_\_  
\_\_\_\_\_

APPROVED AS TO FORM AND LEGALITY:

  
\_\_\_\_\_  
Metropolitan Attorney

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Member(s) of Council

**Exhibit A**

<b>Category</b>	<b>Charter/Metro Code/Policy</b>
Audit Committee	Metropolitan Charter § 8.120; Metropolitan Code of Laws § 2.24.300; Audit Committee Bylaws; Annual Audit Work Plan
Budget Adoption Calendar	Metropolitan Charter Art. 6; Annual Budget Memo
Accounting	Accounts Receivable Interdepartmental Billing/Expenses Capital Assets Capital Project Close-Out Prompt Pay Recognition of Revenue Use of Funds Use of Restricted / Unrestricted Resources Cash Balance Fund Balance Reserve Indirect Cost Unclaimed Property Travel Policy Proceeds from Sale of Collections of Art Labor Distribution
Budget Monitoring	Budget Accountability Reports Budget Journal Maintenance of Fund Balance and Use of Nonrecurring Revenue Mobile Communications Devices Policy Compliance
Cash Management	ACH Debt Policy Automated Teller Machines Authorized Banking Activity Bank Account Establishment Cash Deposit Credit Card Policy Payment Card Industry Compliance Change Funds (Petty Cash) Fuel Costs Management Return Check
Debt Management Policy	Department of Finance Debt Management Policy (Metro Council) Debt Management Policy Direct Subsidy Bonds Fed Tax Debt Compliance

Fund Balance Policy	Fund Balance Reserve Policies
Grants	Disallowances Policy Gifts and Donations Policy Grants Coordination and Management Grants Drawdown and Reimbursement Fraud Reporting Act
Miscellaneous	Relocation Stipends Public Property Administration Public Records Policy and Procedures
Payroll	Direct Deposit of Payroll Checks
Procurement / Purchasing Policy	Contract Risk Management Procurement Regulations Procurement Policy
Cybersecurity Plan	Information Security Management Policy Acceptable use of Information Technology Assets Access Control and User Account Management Human Resources Security Physical and Environmental Security External Party Security Information Security Incident Management Teleworking and Mobile Computing Risk Management Cryptographic Controls Information Classification Inventory and Ownership of Assets IT Contingency - Disaster Recovery Software and System Development Patch and Vulnerability Management Protection Against Malicious Code Change Management Cyber Threat Intelligence and Information Sharing Audit, Monitoring, and Loggings Vulnerability Disclosure Artificial Intelligence and Generative Artificial Intelligence Use Cybersecurity Supply Chain Risk Management System Security Plans
Investment Policy	Cash Investment Policy

Rates and Fees Policy (Metro Water)

Metro Code Chapter 15