

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**



March 16, 2020

Paula Barnes, Board Chair  
Safe Haven Family Shelter  
1234 3<sup>rd</sup> Avenue South  
Nashville, TN 37210

Dear Ms. Barnes:

Please find attached the monitoring report of the Safe Haven Family Shelter relating to the contract it had with the Metropolitan Government of Nashville and Davidson County for the fiscal year ending June 30, 2019.

The Office of Financial Accountability is charged with the responsibility of monitoring grant funds, including Community Partnership Funds, from the Metropolitan Nashville Government to any nonprofit organization. Staff from the Office of Financial Accountability conducted the review on November 12, 2019.

We appreciate the assistance provided by your agency during the course of the review. If you have any questions, please call me at 615-862-6712.

Sincerely,

Kevin Brown, CMFO, CICA, CFE  
Finance Manager

cc: Joyce Lavery, CEO, Safe Haven Family Shelter  
Collen Mayer, COO, Safe Haven Family Shelter  
Kevin Crumbo, Director, Department of Finance  
Renee Pratt, Executive Director, Metropolitan Social Services  
Lee Stewart, Metropolitan Social Services

Talia Lomax-O'dneal, Deputy Director, Department of Finance  
Kim McDoniel, Deputy Director, Department of Finance  
Tom Eddlemon, Deputy Director, Department of Finance  
Mary Jo Wiggins, Deputy Director, Department of Finance  
Phil Carr, Chief of Accounts, Department of Finance  
William Walker, Interim Metropolitan Auditor, Office of Internal Audit  
Fred Adom, CPA, CGMA, CICA, Director, Division of Grants & Accountability  
Essie Robertson, CPA, CMFO, CICA, Office of Financial Accountability  
Dolly Cook, CICA, Office of Financial Accountability  
Nicole Whitlock, Office of Financial Accountability



*Metropolitan Government of Nashville and Davidson County*

# **SAFE HAVEN FAMILY SHELTER**

◆ **Monitoring Report** ◆

Conducted by



**Office of Financial Accountability**

March 16, 2020

# MONITORING REPORT

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## INTRODUCTION

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The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of the Safe Haven Family Shelter. A monitoring review is substantially less in scope than an audit. The OFA did not audit the financial statements and, accordingly, does not express an opinion or any assurances regarding the financial statements of the Safe Haven Family Shelter or any of its component units. The OFA is responsible for the internal monitoring of Metropolitan Government of Nashville and Davidson County (hereinafter referred to as “Metro”) agencies that receive federal and state financial assistance, including cooperative agreements and non-profit organizations that receive Direct Appropriations and Community Partnership Funds 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 purpose of this review was to assess the agency’s compliance with contractual requirements set forth in the following contract with Metro Government:

<b>Resolution Number</b>	<b>Type</b>	<b>Amount</b>	<b>Contract Term</b>	
RS2018-1333	Community Partnership Funds	\$40,000	July 1, 2018	June 30, 2019

### **Agency Background**

Per the Safe Haven Family Shelter’s website for over 30 years, the agency has led the Middle Tennessee community efforts to house, support and advocate for families experiencing homelessness. They provide comprehensive services with a focus on affordable housing, employment and community resources. Additionally, according to their website, Safe Haven Family Shelter is the only shelter-to-housing program of its kind in Middle Tennessee that accepts the entire homeless family, keeping children with parents underneath the same roof.

## OBJECTIVES, SCOPE AND METHODOLOGY

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The objectives of our review were:

- 1) To determine whether the agency had the resources and capacity to administer the grant funds.
- 2) To determine if costs and services were allowable and eligible.
- 3) To verify that program objectives were met.
- 4) To test the reliability of the financial and programmatic reporting.
- 5) To verify contractual compliance.

The scope of our review was limited to the contract term July 1, 2018 through June 30, 2019.

The monitoring review procedures included meeting with agency management and staff, reviewing board minutes and obtaining written representations from management. In addition, we examined certain financial records and supporting documentation necessary to ensure compliance with contractual requirements set forth in the grant contract between Metro Social Services and the Safe Haven Family Shelter as authorized by resolution RS2018-1333. Specific procedures included:

- Interviewing the employees responsible for grant management, financial reporting and accountability.
- Reviewing supporting documentation of expenditures for allowability, necessity and reasonableness.
- Reviewing the agency's general ledger and verifying the accuracy of all invoices submitted to Metro.
- Reviewing documentation to determine that funds were used for intended beneficiaries and expended in accordance with the spending plan of the contract.
- Reviewing documentation to support program activities for consistency with grant requirements.
- Assessing the financial stability of the agency and its ability to continue to administer the grant program funded by Metro.

## RESULTS OF MONITORING

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### SUMMARY OF RESULTS

Criteria	Yes	No
Sufficient Resources and Capacity to Administer Funds?	✓	
Costs and Services Allowable and Eligible?	✓	
Program Objectives Met?	✓	
Reporting Requirements Met?	✓	
Compliance with Civil Rights Requirements?	✓	

## RESULTS OF MONITORING

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The overall results of the monitoring review are provided in this section. Results are based on testwork performed and include conclusions regarding specific review objectives and, if applicable, recommendations for improvement and an action plan for implementation. Where applicable, the Findings and Recommendations section of this report provides more insight into any issues identified below.

### **1. Sufficient Resources and Capacity to Administer Grant Funds**

Our review of the agency's accounting system and the qualifications of the individuals assigned to manage the accounting records indicate that the agency possesses the necessary resources and professional expertise to effectively administer the grant funds.

### **2. Allowable and Eligible Costs and Services**

Our review covered all of the core compliance areas identified by 2 CFR Part 200: *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Additionally, the Metro Grants Manual requires separate accounting of the Metropolitan Nashville Government grant funds to prevent co-mingling of Metro Funds with other sources of funding. The agency was in compliance with this requirement. Different revenue classes as well as expenditure classes have been established to separately track the sources and amounts of funding. Also, the agency can easily and accurately report their expenses supported by the Metro grant.

Based on our test work, costs and services during the period were allowable and eligible.

### **3. Program and Performance Objectives**

The contract stipulates that the agency shall use the funds to provide homelessness prevention services to low-income residents of Davidson County to achieve the following outcomes:

## RESULTS OF MONITORING

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- Safe Haven Family Shelter serves families experiencing, or at-risk of, homelessness in Davidson County that have school-aged or younger children. With the CPF Financial Security Grant, Safe Haven would be able to assist a minimum of 29 families with an allocation of up to \$3,000 in order to prevent eviction or divert families from the shelter system.

Based on our review of program documentation and discussions with staff, the program performance objective was met, and the agency was in compliance with contractual program objectives.

### **4. Reliability of Financial and Programmatic Reporting**

The contract requires the agency to submit to Metro year end reports of the program outcome and a final expenditures report, no more than 45 days after the close of the contract.

We reviewed all applicable financial and programmatic reports required by the contract, including audited financial statements. Based on our review, the agency complied with all financial and programmatic reporting requirements.

### **5. Civil Rights Requirements**

Our review did not reveal anything to indicate that the agency was noncompliant with civil rights requirements. The agency also has necessary written policies and procedures relating to civil rights. The agency has not received any complaints regarding any form of discrimination. Further, civil rights and ADA postings are publicly displayed.