

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**



March 31, 2020

Bob McDonald, Board Chair  
Andrew Jackson Foundation  
4580 Rachel's Lane  
Nashville, TN 37076

Dear Mr. McDonald:

Please find attached the monitoring report of Andrew Jackson Foundation 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 Direct Appropriations, from the Metropolitan Nashville Government to any nonprofit organization. Staff from the Office of Financial Accountability conducted the review on March 24, 2020.

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: Howard Kittell, Executive Director, Andrew Jackson Foundation  
Ashley Staley, Grants and Membership Manager, Andrew Jackson Foundation  
Kevin Crumbo, Director, Department of Finance  
Talia Lomax-O'dneal, Deputy Director, Department of Finance  
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*Metropolitan Government of Nashville and Davidson County*

# **ANDREW JACKSON FOUNDATION**

◆ **Monitoring Report** ◆

Conducted by



**Office of Financial Accountability**

March 31, 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 Andrew Jackson Foundation. 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 Andrew Jackson Foundation 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>Contract</b>	<b>Type</b>	<b>Amount</b>	<b>Contract Term</b>	
L-4054	Direct Appropriation	\$125,000	July 1, 2018	June 30, 2019

### **Agency Background**

The Andrew Jackson Foundation's mission is “to preserve the home place of Andrew Jackson, create learning opportunities, and inspire citizenship through experiencing the life and unique impact of Jackson.” The Andrew Jackson Foundation offers interpretive and educational programs and tours as well as public programs and events.

Through the agency's interpretive and educational programs, students are presented the opportunity to participate in a variety of classes, tours, and programs that are offered onsite or in their classrooms. According to the program description on the agency's giving matters profile, 337 educational programs were presented to nearly 12,000 students during the 2018/19 school year. The classes that were offered included: "Slavery at the Hermitage", "Trail of Tears", "War of 1812", and " The Bank War".

## OBJECTIVES, SCOPE AND METHODOLOGY

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The objectives of our review were:

- 1) To determine whether the agency has the resources and capacity to administer the grant funds.
- 2) To determine if costs and services are allowable and eligible.
- 3) To verify that program objectives are being 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 Contract L-4054. 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 REVIEW

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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 REVIEW**

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The overall results of the monitoring review are provided in this section. Results are based on test work 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*.

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 Andrew Jackson Foundation shall use the funds to service approximately 230,000 visitors with two projects with the following outcomes:

- 1) Support operational cost of the AJH to make accessible for over 230,000 visitors in FY 2019.

## **RESULTS OF REVIEW**

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- 2) To develop a site-wide master plan for the 1,120-acre property that will guide decisions about the use of the historic and environmental land resources. This objective was amended to include only the - 200-acre central part of the property that includes the Hermitage Mansion and outbuildings, the garden, Jackson Tomb, enslaved structures, and 20th Century Support buildings.

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

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

The contract requires submission of an annual audit report performed by a Certified Public Accountant. The contract also 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.