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MAYOR



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DEPARTMENT OF FINANCE
222 THIRD AVENUE NORTH, SUITE 650
NASHVILLE, TENNESSEE 37201

April 10, 2003

Alice Zimmerman, M.A.
Mary Parrish Center
131 Second Ave North, 5th Floor
Nashville, TN 37201

Dear Mrs. Zimmerman:

Please find attached the Monitoring Report of Mary Parrish Center relating to the contracts it has with the Metropolitan Government of Nashville and Davidson County for the fiscal year ending June 30, 2003.

The Division of Grants Monitoring (DGM) is charged with the responsibility of monitoring grant funds from Metropolitan Nashville Government to any nonprofit organizations. The DGM is also responsible for monitoring the federal and state grants to departments within the Metropolitan Nashville Government. Staff from the DGM conducted the review on March 7, 2003.

We appreciate the assistance provided by your agency during the course of the review. If you have any questions, please call me at 615-880-1035.

Sincerely,

Fred Adom
Director

cc: Valerie Wynn, Executive Director
David Manning, Director of Finance
Nancy Whittemore, Assistant Director of Finance
Mitzi Martin, Division of Accounts
Kim McDoniel, Internal Audit
Kevin Brown, Division of Grants Monitoring



Metropolitan Government of Nashville and Davidson County

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◆ Monitoring Report of ◆

Mary Parrish Center

Issued by



**Office of Support Services
Division of Grants Monitoring**

April 10, 2003

Fred Adom, CPA
Director

Kevin Brown,
Lead Auditor

Our Vision: To be excellent and proficient in monitoring and management services.

Table of Contents

	Pages
Monitoring Objectives, Scope and Methodology	4
Results of Monitoring	5
Recommendations	7

OBJECTIVES, SCOPE AND METHODOLOGY

The Division of Grants Monitoring (herein after referred to as DGM) is charged with the responsibility of monitoring grant funds from Metropolitan Nashville Government to any nonprofit organizations, which receive appropriations from the Metropolitan Nashville and Davidson County government. The DGM is also responsible for monitoring the federal and state grants to departments within the Metropolitan Nashville Government.

We have completed a monitoring review of the Metropolitan Nashville Government grant to Mary Parrish Center for the year ended June 30, 2003. A monitoring review is substantially less in scope than an audit. The DGM did not audit the financial statements and accordingly, does not express an opinion or any assurance regarding the financial statements of Mary Parrish Center, Inc. Our objectives were for this review were:

- 1) To determine whether the agency has the resources and capacity to administer the grant funds
- 2) To test if costs and service 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 test the reliability of internal controls
- 6) To verify contractual compliance
- 7) To verify that civil rights requirements are being met

The review was limited to the Metropolitan Government of Nashville and Davidson County grant to the Mary Parrish Center for the fiscal year ending June 30, 2003. The Mary Parrish Center has been in operation since February 2002 and has assisted over two thousand (2,000) victims of Sexual and Domestic Violence. The agency serves as a one-stop shop that serves of sexual and domestic violence victims. It seeks to provide all of the victims needs including cash, clothing, food, and shelter. The agency employs a full-time Certified Paralegal, dedicated to helping victims obtain court order protection, and any necessary criminal warrants against offenders.. To accomplish our objectives of the monitoring review we:

- Interviewed the officials responsible for the grant management, financial reporting, and accountability.
- Reviewed 100% of the expenditures charged to the Metro grant.
- Reviewed controls and supporting documentation of expenditures for allowability, necessity and reasonableness of the costs incurred.
- Reviewed operations and activities offered by the Mary Parrish Center and its compliance with the intended beneficiaries of the grant funds.
- Reviewed Mary Parrish Center's compliance with Civil Rights and ADA requirements regarding accessibility of the services to handicapped clients and measures taken to accommodate the needs of such clients.
- Reviewed the financial stability of the Mary Parrish Center and its ability to continue to administer the grant program funded by Metro.

RESULTS OF MONITORING

Our review did not reveal any findings of noncompliance. The Results of Monitoring section presents brief summaries of results of the testing performed including conclusions regarding the key objectives, recommendations for improvement and an action plan for implementing the conclusions. The results of the monitoring are listed below:

1. Possess necessary resources and capacity to administer the grant funds

Our review of the agency's accounting system, the qualification of the individuals assigned to manage the accounting records, and other available resources, indicate that the Mary Parrish Center possesses the necessary resources and expertise to administer the grants funds. The Executive Director, Office Manager, and the Board Treasurer oversee the fiscal operations. The Board Treasurer has several years of accounting experience and is responsible for the recording of expenditures and preparing financial information for the agency's board meetings. The Board of Directors meets approximately six (6) times per year and takes a very active role in the agency's operations. The agency uses QuickBooks accounting software.

2. Allowable and Eligible costs and services

The DGM normally reviews for the agency's compliance with any specific requirements outlined in the grant contract. The contract between Metropolitan Nashville Government and Mary Parrish Center for the year ended June 30, 2003, required Mary Parrish Center to use the grant funds for salary and benefits of the agency's ABA Certified Paralegal. Our review determined that Mary Parrish Center was in compliance with this requirement.

Mary Parrish accounts for the Metropolitan Nashville Government grant funds separately. The Metro grant is not co-mingled with funds from other sources. The agency has established different revenue classes as well as expenditure classes, to accurately track the sources and amounts of their funding. Also, the agency can easily and accurately report their expenses supported by the Metro Appropriation. Our review focused on the costs specifically identified in the grant.

3. Program objectives being met

The contract between Metropolitan Nashville Government and Mary Parrish Center for the year ended June 30, 2003, required the funds to be used to cover for salary and fringe benefits of the Certified Paralegal Metro Davidson County of sexual and domestic violence victims. The agency's operations generally benefit Metro Nashville residents.

RESULTS OF MONITORING

4. Reliability of financial and programmatic reporting

The contract called for submission of an annual audit report performed by a Certified Public Accountant. Mary Parish is required to submit to Metro reports of the program outcome and a final expenditures report 45 days after the close of the contract. We could not review the final expenditure report, since the contract period has not needed yet.

5. Reliability of internal controls

Our review of the internal controls of Mary Parrish Center did not reveal any weaknesses in internal controls. The agency requires two signatures on all checks. Only the Board Chair and the agency's Executive Director are authorized to sign checks. Our review showed both the Board Chair and the Executive Director approve the invoices prior to approving any payment.

6. Contractual compliance

The agency's operations generally benefit Metro Nashville residents as required in the contract. This contract is specifically designed to assist victims of sexual and domestic violence within Davidson County.

7. Civil rights requirements

Our review did not reveal anything to indicate that Mary Parrish Center was not in compliance with civil rights requirements. The agency has a written policy on discrimination in the employee and volunteer handbook.